

**COOK MEMORIAL PUBLIC LIBRARY DISTRICT
413 N. MILWAUKEE AVENUE
LIBERTYVILLE, ILLINOIS 60048**

November 16, 2021

Board Meeting
6:30 p.m.

The regular meeting of the Board of Library Trustees of the Cook Memorial Public Library District scheduled for Tuesday, November 16, 2021 will be held in the Meeting Room at the Cook Park Library, 413 N Milwaukee Ave, Libertyville, Illinois.

1. Call to order.
2. Pledge of Allegiance.
3. Roll Call.
4. Public Comment.
5. Approval of the Minutes.
 - a. Minutes of the Regular Meeting of October 19, 2021.
6. Report of the Building and Grounds Committee
 - a. Overview of Prioritized Capital Improvement Projects as Recommended by Building and Grounds Committee.
 - b. Approval of Resolution 2021-2022/14, Authorizing Product Architecture + Design to Prepare Drawings and Documentation for Cook Park Window Replacement Project and Aspen Drive Paver Replacement Project.
7. Approval of the Bills.
8. Report of the Director.
 - a. Statistical Report.
 - b. Narrative Report.
 - c. Personnel Report.
 - d. Investment Report.
9. Report of the President.
10. Reports of Committees and Representatives.
 - a. Finance and Employee Practices.
 - i. Committee Recommendation to Accept the FY 2020-2021 Audit.
 - ii. Committee Recommendation to Approve Levy Ordinance 2021-2022/2.

- iii. Overview of Library Benefits Survey and Approval of Resolution 2021-2022/13, Adopting Revised Personnel Policy.
 - b. Policy Review.
 - c. Building and Grounds.
 - d. Development.
 - e. Technology.
 - f. Resources, Services and Long Range Planning.
 - g. Village of Libertyville Parking Commission Representative.
 - h. Friends' Representative.
 - i. RAILS Representative.
 - j. Historical Society Representative.
11. Closed Session as Permitted by (5 ILCS 120/2c-1)
- a. Discussion on the Performance of a Specific Employee.
12. Communications.
13. Upcoming Meetings and Events.
- a. Regular Board Meeting on Tuesday, December 21, 2021 at 6:30 p.m. at the Aspen Drive Library.
14. Public Questions.
15. Adjournment.

Wendy Vieth, President
Board of Library Trustees

November 11, 2021

Any person needing an accommodation for a disability in order to attend a meeting at the Library should contact the Administration Office by telephone at (847)362-2330, by email at ADA@cooklib.org or in writing, not less than five (5) business days prior to the meeting.



Cook Memorial Public Library District

LIBRARY BOARD MEETING AGENDA SUPPLEMENT

MEETING DATE: November 16, 2021

FROM: David Archer, Library Director
Russ Cerqua, Business Manager

AGENDA ITEM: Report of the Building and Grounds Committee

The Building and Grounds Committee met on August 12, 2021 and October 26, 2021 to review and prioritize potential capital projects at both locations. The committee identified two projects - Cook Park window replacement and Aspen Drive paver replacement - for the full board to consider and directed administrative staff to consult with the Library's architect and construction management firm for design options and a cost analysis.

Dan Pohrte of Product Architecture + Design and Tom Featherstone of Featherstone Inc. will be attending tonight's meeting to provide an overview of the two projects. If Trustees wish to proceed to the design stage of the project, the attached resolution authorizes Product to prepare project drawings and engineering documentation. Having the drawings and engineering documentation completed at this time puts the Board in the best position to authorize Featherstone to proceed to the bidding portion of the project when the construction market has stabilized. Once bids are received and reviewed, the Board would then determine if the projects should proceed to the construction phase. Approval of the resolution is for the preparation of drawings and engineering documentation only and does not commit the Board to proceed with the bidding or construction of the projects until they specifically authorize.

Brief Overview of Projects:

1. Replacement of **brick pavers** at Aspen Drive main entry. The bricks are shifting and lifting, creating a trip hazard. It is recommended that pavers be removed and replaced with concrete. Alternates to this project include a dedicated pick-up and drop-off lane to address safety issues.
2. **Window frames** installed as part of the 1982 Cook Park Library expansion project are corroding and need to be replaced. Featherstone and Product Architecture visited the site on October 1 for an assessment. Dan Porte of Product Architecture subsequently met with the Building and Grounds committee at the October 26 meeting to review the project. At the time of the meeting, a detailed budget wasn't yet available. Featherstone has since completed a detailed budget of the projects, which is attached. Please note that the \$88,885 for Construction Management includes \$6,960 for the preliminary cost estimate that was authorized by the Buildings and Grounds Committee at the October 26 meeting. The check for these services is included in tonight's bills paid report. The project has some unique challenges which will be detailed in tonight's presentation.

Please find attached:

1. Project Budget prepared by Featherstone.
2. Proposed project schedule prepared by Featherstone. Actual construction is expected to take approximately 60 days.
3. Resolution authorizing the payment of up to \$55,000 for Product Architecture + Design to prepare drawings and engineering documentation for the Cook Park window replacement project and the Aspen Drive paver replacement project.



Featherstone, Inc.

PROJECT + CONSTRUCTION MANAGEMENT

4610 Roslyn Road, Downers Grove, Illinois 60515
P 630.737.1990 www.featherstoneinc.com

Cook Memorial Library Concept Budget Window Replacement and Paver Replacement Summary November 8, 2021

Item #	CSI Division	Description	Window Replacement - Libertyville	Paver Replacement & Landscape Upgrade Aspen	Drop Off Lane Aspen
1	Division 00	Procurement and Contracting			
2	00 73 16	Builders Risk Insurance	4,763	1,397	989
3					
4	Division 01	General Requirements			
5	01 41 00	Regulatory Requirement	6,192	1,397	989
6	01 45 50	Moving	5,000	0	0
7	01 51 00	Temporary Utilities	0	0	0
8	01 52 00	Construction Facilities	0	0	0
9	01 56 23	Temporary Barricades	0	0	0
10	01 56 26	Temporary Fencing	0	0	0
11	01 57 00	Temporary Controls	0	0	0
12	01 58 00	Project Identification	0	0	0
13	01 74 13	Progress Cleaning	5,200	1,040	1,040
14	01 74 19	Construction Waste Management and	1,800	900	900
15	01 74 23	Final Cleaning	2,600	520	520
16	01 78 29	Final Site Survey	0	0	0
17					
18	Division 02	Existing Conditions			
19	02 21 00	Surveys	0	0	0
20	02 21 10	Private Utility Locators	0	0	0
21	02 25 00	Existing Material Assessment - 662/663	0	0	0
22	02 32 13	Independent Construction Testing	0	0	0
23	02 41 16	Building Demolition	45,999	0	0
24					
25	Division 03	Concrete			
26	03 00 00	Cast-In-Place Concrete	0	0	0
27	03 35 00	Pre Cast Concrete	0	0	0
28					
29	Division 04	Masonry			
30	04 00 00	Masonry	0	0	0
31					
32	Division 05	Metals			
33	05 12 00	Structural Metal Framing	0	0	0
34	05 12 13	Architecturally Exposed Structural Steel	0	0	0
35	05 21 00/05 31 00	Steel Joist Framing and Decking	0	0	0
36	05 40 00	Cold-Formed Metal Framing	0	0	0
37	05 50 00	Metal Fabrications	0	0	0
38	05 58 13	Column Covers	0	0	0
39					
40	Division 06	Wood, Plastics, and Composites			
41	06 10 00	Rough Carpentry	0	0	0
42	06 13 00	Heavy Timber	0	0	0
43	06 20 13	Exterior Finish Carpentry	0	0	0
44	06 22 00	Millwork	0	0	0
45					
46	Division 07	Thermal and Moisture Protection			
47	07 10 00	Waterproofing	0	0	0
48	07 21 00	Insulation	0	0	0
49	07 24 13	EIFS	0	0	0
50	07 26 00	Vapor Barrier	0	0	0



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Item #	CSI Division	Description	Window Replacement - Libertyville	Paver Replacement & Landscape Upgrade Aspen	Drop Off Lane Aspen
51	07 27 00	Air Barrier	0	0	0
52	07 42 13	Metal Wall Panels	0	0	0
53	07 50 00	Membrane Roofing	0	0	0
54	07 60 00	Roofing and Sheet Metal	0	0	0
55	07 81 00	Applied Fireproofing	0	0	0
56	07 81 23	Intumescent Fireproofing	0	0	0
57	07 92 00	Joint Sealants	1,500	0	0
58					
59	Division 08	Openings			
60	08 10 00	Doors, Frames, and Hardware	0	0	0
61	08 30 00	Specialty Doors and Frames	0	0	0
62	08 40 00	Entrances, Storefronts, and Curtain	267,705	0	0
63	08 62 00	Wood Windows	0	0	0
64	08 80 00	Glazing	0	0	0
65	08 83 00	Mirrors	0	0	0
66					
67	Division 09	Finishes			
68	09 20 00	Plaster & Drywall	9,341	0	0
69	09 30 00	Tiling	0	0	0
70	09 51 00	Acoustical Ceilings	10,336	0	0
71	09 64 00	Wood Flooring	0	0	0
72	09 65 00	Resilient Flooring	0	0	0
73	09 66 23	Epoxy Flooring	0	0	0
74	09 68 00	Carpeting	0	0	0
75	09 90 00	Painting and Coating	5,713	0	0
76					
77	Division 10	Specialties			
78	10 10 00	Information Specialties	0	0	0
79	10 14 00	Flag Poles and Accessories	0	0	0
80	10 22 39	Folding Panel Partitions	0	0	0
81	10 28 00	Toilet Partitions / Accessories	0	0	0
82	10 40 00	Safety Specialties	0	0	0
83	10 50 00	Storage Specialties	0	0	0
84					
85	Division 11	Equipment			
86	11 28 00	Office Equipment	0	0	0
87	11 30 00	Residential Equipment	0	0	0
88	11 40 00	Food Service Equipment	0	0	0
89	11 51 00	Library Equipment	0	0	0
90					
91	Division 12	Furnishings			
92	12 20 00	Window Treatments	0	0	0
93	12 35 53	Laboratory Casework	0	0	0
94	12 50 00	Furniture	0	0	0
95					
96	Division 14	Conveying Equipment			
97	14 00 00	Conveying Equipment	0	0	0
98					
99	Division 21	Fire Suppression			
100	21 00 00	Fire Suppression	0	0	0
101					



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Item #	CSI Division	Description	Window Replacement - Libertyville	Paver Replacement & Landscape Upgrade Aspen	Drop Off Lane Aspen
102	Division 22	Plumbing			
103	22 00 00	Plumbing	0	0	0
104					
105	Division 23	Heating, Ventilating, and Air			
106	23 00 00	HVAC	0	0	0
107					
108	Division 25	Integrated Automation			
109	25 00 00	Building Automation	0	0	0
110					
111	Division 26	Electrical			
112	26 00 00	Electrical	3,026	0	0
113					
114	Division 27	Communications			
115	27 00 00	Voice / Data Cabling / Equipment	0	0	0
116	27 40 00	Audio-Video Communications	0	0	0
117					
118	Division 28	Electronic Safety and Security			
119	28 10 00	Access Control	0	0	0
120	28 20 00	Video Surveillance	0	0	0
121	28 46 00	Fire Detection and Alarm	0	0	0
122					
123	Division 31	Earthwork & Site Demolition			
124	31 00 00	Earthwork	0	0	19,506
125					
126	Division 32	Exterior Improvements			
127	32 12 16	Asphalt Paving	0	0	16,753
128	32 13 13	Concrete Paving	0	35,976	40,380
129	32 14 00	Brick Pavers	0	0	0
130	32 16 00	Curbs and Gutters	0	0	0
131	32 33 00	Site Furnishings	0	46,600	0
132	32 31 00	Fencing & Gates	0	0	0
133	32 80 00	Irrigation	0	0	0
134	32 90 00	Planting & Landscaping	20,000	25,036	0
135					
136	Division 33	Utilities			
137	33 10 00	Site Plumbing	0	0	0
138	33 70 00	Site Electric	0	0	0
139		Subtotal:	389,175	112,866	81,077
140					
141		General Conditions	10,000	9,029	6,486
142		Design Contingency	38,918	5,643	4,054
143		Construction Contingency	38,918	11,287	8,108
144		Subtotal:	87,835	25,959	18,648
145					
146		Total Hard Cost:	477,010	138,825	99,725
147					
148		Owner Purchase / FFE	0	0	0
149		Architects / Engineers	38,161	13,882	12,466
150		Public Utility Services			
151		Electric Company	0	0	0
152		Gas Company	0	0	0



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Cook Memorial Library
Concept Budget
Window Replacement and Paver Replacement
Summary
November 8, 2021

Item #	CSI Division	Description	Window Replacement - Libertyville	Paver Replacement & Landscape Upgrade Aspen	Drop Off Lane Aspen
153		Water & Sewer	0	0	0
154		Telephone Company	0	0	0
155		Construction Management	88,885	3,471	2,493
156					
157		Subtotal Soft Cost:	127,046	17,353	14,959
158					
159		Project Cost:	604,056	156,178	114,684

Cook Memoiral Library
Preliminary Project Schedule

ID	Task Name	Duration	Start	Finish	2022				2023				2024					
					Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	
1	General	215 days	Tue 10/26/21	Thu 8/25/22														
2	Board Approve Estimating Proposal	1 day	Tue 10/26/21	Tue 10/26/21	Board Approve Estimating Proposal													
3	Prepare Estimate	3 days	Wed 10/27/21	Fri 10/29/21	Prepare Estimate													
4	Review Estimate with Design Team	1 day	Fri 10/29/21	Fri 10/29/21	Review Estimate with Design Team													
5	Present Estimate to Library Staff	1 day	Mon 11/1/21	Mon 11/1/21	Present Estimate to Library Staff													
6	Board Approval To Advance Into Design	1 day	Tue 11/16/21	Tue 11/16/21														
7	CD Progress Set	35 days	Wed 11/17/21	Fri 1/7/22														
8	Prepare Design Development Estimate	10 days	Mon 1/10/22	Fri 1/21/22														
9	Align Project Design, Budget, and Schedule to Previously Approve Budget	2 days	Mon 1/24/22	Tue 1/25/22														
10	Staff Approval	2 days	Wed 1/26/22	Thu 1/27/22														
11	Finalize Construction Documents	15 days	Fri 1/28/22	Thu 2/17/22														
12	Permit Approval	20 days	Fri 2/18/22	Thu 3/17/22														
13	Prepare Bid Packages	2 days	Fri 2/18/22	Mon 2/21/22														
14	Bidding	10 days	Tue 2/22/22	Mon 3/7/22														
15	Review Bids	2 days	Tue 3/8/22	Wed 3/9/22														
16	Present Bid Recommendation To Staff	1 day	Thu 3/10/22	Thu 3/10/22														
17	Board Approval	1 day	Tue 3/15/22	Tue 3/15/22	Board Approval													
18	Award Prime Contracts	2 days	Wed 3/16/22	Thu 3/17/22														
19	Submittals	15 days	Fri 3/18/22	Thu 4/7/22														

Cook Memoiral Library
Preliminary Project Schedule

ID	Task Name	Duration	Start	Finish	2022				2023				2024				
					Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4
20	Procure Materials	100 days	Fri 4/8/22	Thu 8/25/22													
21																	
22	Construction	516 days	Wed 10/27/21	Mon 10/23/23													
23	Move Furniture and Equipment	1 day	Fri 8/26/22	Fri 8/26/22													
24	Set up Protections for Curtain Walls	5 days	Mon 8/29/22	Fri 9/2/22													
25	Remove Acoustical Ceiling and Plaster Soffits	5 days	Mon 8/29/22	Fri 9/2/22													
26	Remove Electrical at Perimeter Wall	1 day	Mon 8/29/22	Mon 8/29/22													
27	Curtain Wall Demolition	58 days	Mon 9/5/22	Mon 10/23/23													
28	Curtain Wall Installation	15 days	Mon 9/12/22	Fri 9/30/22													
29	Reinstall Acoustical Ceiling and Plaster Soffits	5 days	Mon 10/3/22	Fri 10/7/22													
30	Reinstall Other Finishes	2 days	Mon 10/10/22	Tue 10/11/22													
31	Electrical Installation	1 day	Wed 10/12/22	Wed 10/12/22													
32	Remove Protections	3 days	Thu 10/13/22	Mon 10/17/22													
33	Set Up Protections for Clear Story	5 days	Mon 10/3/22	Fri 10/7/22													
34	Remove Storefront Windows at Clear Story	5 days	Mon 10/10/22	Fri 10/14/22													
35	Install New Storefronts at Clear Story	7 days	Wed 10/12/22	Thu 10/20/22													
36	Remove Protections	2 days	Fri 10/21/22	Mon 10/24/22													
37	Touch Up Paint	2 days	Tue 10/25/22	Wed 10/26/22													
38	Clean Up	2 days	Thu 10/27/22	Fri 10/28/22													
39																	

**RESOLUTION AUTHORIZING PRODUCT ARCHITECTURE + DESIGN TO
PREPARE DRAWINGS AND ENGINEERING DOCUMENTATION FOR COOK PARK
WINDOW REPLACEMENT PROJECT AND ASPEN DRIVE PAVER REPLACEMENT
PROJECT**

WHEREAS, some interior and exterior curtain wall window frames and some clerestory windows at the Cook Park Library are showing signs of severe pitting and corrosion and are in need of repair or replacement; and

WHEREAS, at their meeting on August 12, 2021, the Buildings and Grounds Committee instructed staff to consult with Product Architects + Design for their assessment of the Cook Park Library window problem; and

WHEREAS, on October 1, 2021, Product Architects + Design and Featherstone Construction visited the Cook Park Library to evaluate the issues with the affected windows; and

WHEREAS, Product Architects + Design and Featherstone Construction concluded that repairs to the windows would not be cost effective and that the windows would need to be replaced; and

WHEREAS, the brick pavers outside the front entrance to the Aspen Drive Library are shifting and lifting, creating trip hazards; and

WHEREAS, on October 1, 2021, Product Architecture + Design and Featherstone Construction visited the Aspen Drive Library to evaluate the issues with the brick pavers and recommend other safety and design improvements as requested by administrative staff to the front entrance area and parking lot; and

WHEREAS, Product Architects + Design and Featherstone Construction concluded that the best alternative is to replace the pavers with concrete; and

WHEREAS, Product Architects + Design presented their findings for both Cook Park Library and Aspen Drive Library to the Building and Grounds Committee at their October 26, 2021 meeting; and

WHEREAS, the Library Board of Trustees believe and hereby declare that it is in the best interest of the District to begin the preliminary design and engineering documentation for the Cook Park Library window project and the Aspen Drive Library paver replacement project.

NOW, THEREFORE, BE IT RESOLVED by the Board of Trustees of the Cook Memorial Public Library District, Lake County, Illinois:

Section 1: The Board is authorizing the payment of up to \$55,000 to Product Architects + Design to prepare the project drawings and engineering documents for the Cook Park Library window replacement project and the Aspen Drive Library paver replacement project.

Section 2: The Board, with input from Product Architects + Design and Featherstone Construction, will determine the appropriate timing for commencing with the bidding process given the current status of material and labor costs.

Section 3: This Resolution is effective immediately on the date of its passage.

ADOPTED this 16th day of November, 2021 pursuant to roll call vote as follows:

AYES: _____

NAYS: _____

ABSENT: _____

ATTEST: _____
President, Wendy Vieth

Karen Singer, Secretary

10:07 AM

11/12/21

Cash Basis

COOK MEMORIAL PUBLIC LIBRARY DISTRICT

Balance Sheet by Class

As of October 31, 2021

	10-General	20-IMRF	30-Working Cash	50-Trust	60-Special Reserve	TOTAL
ASSETS						
Current Assets						
Checking/Savings						
1000 - Cash						
10-1040 - Petty Cash	625	0	0	0	0	625
10-1045 - Cash on Hand - Aspen	60	0	0	0	0	60
10-1150 - Chase Operating A/C	3,821,916	625,907	555,776	24,073	-75,864	4,951,808
10-1504 - Illinois Funds - General, IMRF	411,320	37,443	0	0	23,236	472,000
10-1509 - Wintrust MaxSafe Acct - General	5,231,189	0	0	0	0	5,231,189
60-1509 - Wintrust MaxSafe Acct - S/R	0	0	0	0	1,231,652	1,231,652
10-1550 - Chase Savings Account						
10-1551 - Chase Savings - GF	56,460	0	0	0	0	56,460
60-1551 - Chase Savings - SRF	0	0	0	0	201,001	201,001
Total 10-1550 - Chase Savings Account	56,460	0	0	0	201,001	257,462
10-1560 - Byline Bank						
10-1561 - Byline Bank - General Fund	10,767	0	0	0	0	10,767
60-1561 - Byline Bank - Spec Res Fund	0	0	0	0	641,346	641,346
Total 10-1560 - Byline Bank	10,767	0	0	0	641,346	652,114
Total 1000 - Cash	9,532,338	663,350	555,776	24,073	2,021,372	12,796,908
2000 - Investments						
10-1502 - Investments - General Fund						
10-1651 - Investments - Chase (GF)	370,000	0	0	0	0	370,000
Total 10-1502 - Investments - General Fund	370,000	0	0	0	0	370,000
60-1501 - Investments - Special Reserve						
60-1651 - Investments - Chase (SRF)	0	0	0	0	860,000	860,000
Total 60-1501 - Investments - Special Reserve	0	0	0	0	860,000	860,000
Total 2000 - Investments	370,000	0	0	0	860,000	1,230,000
Total Checking/Savings	9,902,338	663,350	555,776	24,073	2,881,372	14,026,908
Other Current Assets						
10-1990 - Friends of the Library 2	14,140	0	0	0	0	14,140
Total Other Current Assets	14,140	0	0	0	0	14,140
Total Current Assets	9,916,477	663,350	555,776	24,073	2,881,372	14,041,048
TOTAL ASSETS	9,916,477	663,350	555,776	24,073	2,881,372	14,041,048
LIABILITIES & EQUITY						
Liabilities						
Current Liabilities						
Accounts Payable						
20000 - Accounts Payable	-0	0	0	0	0	-0
Total Accounts Payable	-0	0	0	0	0	-0
Credit Cards						
10-2050 - Chase One Card	9,914	0	0	0	0	9,914
Total Credit Cards	9,914	0	0	0	0	9,914
Other Current Liabilities						
00-2100 - Payroll W/H & Payable						
10-2850 - Aflac Payable	147	0	0	0	0	147
10-2300 - IMRF Payable-Employee Medicare	-0	0	0	0	0	-0
10-2600 - IMRF Voluntary Life Insurance	208	0	0	0	0	208
10-2700 - Dental and Vision	1,396	0	0	0	0	1,396
10-2800 - CO-OP 90's Medical Plan	5,615	0	0	0	0	5,615
10-2900 - Other Health Care-FSA	1,763	0	0	0	0	1,763
Total 00-2100 - Payroll W/H & Payable	9,149	0	0	0	0	9,149
20-2300 - IMRF Payable-Employer Medicare	0	-154	0	0	0	-154
Total Other Current Liabilities	9,149	-154	0	0	0	8,995
Total Current Liabilities	19,063	-154	0	0	0	18,909
Total Liabilities	19,063	-154	0	0	0	18,909
Equity						
00-3000 - Beginning Fund Balances						
10-3000 - Fund Balance-General Fund	3,135,249	0	0	0	0	3,135,249
10-3010 - Assigned FB - Computer/Tech Res	255,000	0	0	0	0	255,000
10-3011 - Assigned FB - Bookmobile Res.	25,000	0	0	0	0	25,000
20-3000 - Fund Balance - IMRF Fund	0	152,462	0	0	0	152,462
30-3000 - Fund Balance-Working Cash Fund	0	0	555,776	0	0	555,776
50-3000 - Fund Balance-Trust Fund	0	0	0	34,074	0	34,074
60-3000 - Fund Balance-Spec Reserve Fund	0	0	0	0	2,583,843	2,583,843
Total 00-3000 - Beginning Fund Balances	3,415,249	152,462	555,776	34,074	2,583,843	6,741,405
32000 - Retained Earnings	674,395	-3,872	0	-10,202	377,403	1,037,724
Net Income	5,807,770	514,914	0	200	-79,874	6,243,010
Total Equity	9,897,414	663,504	555,776	24,073	2,881,372	14,022,139
TOTAL LIABILITIES & EQUITY	9,916,477	663,350	555,776	24,073	2,881,372	14,041,048
UNBALANCED CLASSES	0	0	0	0	0	-0

10:07 AM

11/12/21

Cash Basis

COOK MEMORIAL PUBLIC LIBRARY DISTRICT

Profit & Loss by Class

July through October 2021

	10-General	20-IMRF	50-Trust	60-Special Reserve	TOTAL
Ordinary Income/Expense					
Income					
00-4000 · Property Tax	8,317,323.15	796,637.85	0.00	0.00	9,113,961.00
00-4050 · Replacement Tax	66,172.59	0.00	0.00	0.00	66,172.59
00-4100 · Interest Earned	1,359.15	0.00	0.00	657.94	2,017.09
00-4200 · Other	5,443.70	0.00	200.00	0.00	5,643.70
10-4300 · Grants & Other Donations	89,603.95	0.00	0.00	0.00	89,603.95
10-4350 · Fines	5,052.47	0.00	0.00	0.00	5,052.47
Total Income	8,484,955.01	796,637.85	200.00	657.94	9,282,450.80
Gross Profit	8,484,955.01	796,637.85	200.00	657.94	9,282,450.80
Expense					
10-5100 · Salaries	1,559,710.82	0.00	0.00	0.00	1,559,710.82
10-5200 · Benefits	152,423.47	0.00	0.00	0.00	152,423.47
10-5300 · Training	3,694.35	0.00	0.00	0.00	3,694.35
10-5400 · Materials	403,639.64	0.00	0.00	0.00	403,639.64
10-5500 · Processing	12,043.84	0.00	0.00	0.00	12,043.84
10-5600 · Supplies	35,799.68	0.00	0.00	0.00	35,799.68
10-5700 · Vehicles	3,895.61	0.00	0.00	0.00	3,895.61
10-5800 · Computer Operations	190,234.01	0.00	0.00	0.00	190,234.01
10-5900 · Utilities	51,656.06	0.00	0.00	0.00	51,656.06
10-6000 · Telephone	8,796.39	0.00	0.00	0.00	8,796.39
10-6100 · Postage	3,000.00	0.00	0.00	0.00	3,000.00
10-6200 · Maintenance	33,191.04	0.00	0.00	0.00	33,191.04
10-6300 · Repair	20,286.08	0.00	0.00	0.00	20,286.08
10-6400 · Insurance	4,948.00	0.00	0.00	0.00	4,948.00
10-6500 · Professional Services	8,937.79	0.00	0.00	0.00	8,937.79
10-6600 · Improvements	13,671.78	0.00	0.00	0.00	13,671.78
10-6700 · Community Relations	36,850.67	0.00	0.00	0.00	36,850.67
10-7000 · Debt Service	134,405.50	0.00	0.00	0.00	134,405.50
20-8210 · Employer IMRF Disbursements	0.00	165,525.77	0.00	0.00	165,525.77
20-8250 · Employer Soc Security Tax Disb	0.00	116,198.55	0.00	0.00	116,198.55
Total Expense	2,677,184.73	281,724.32	0.00	0.00	2,958,909.05
Net Ordinary Income	5,807,770.28	514,913.53	200.00	657.94	6,323,541.75
Other Income/Expense					
Other Expense					
60-9800 · Special Reserve Disbursements	0.00	0.00	0.00	80,532.00	80,532.00
Total Other Expense	0.00	0.00	0.00	80,532.00	80,532.00
Net Other Income	0.00	0.00	0.00	-80,532.00	-80,532.00
Net Income	5,807,770.28	514,913.53	200.00	-79,874.06	6,243,009.75

COOK MEMORIAL PUBLIC LIBRARY DISTRICT
Monthly Budget Report
October 2021

	October 2021				Year To Date October 2021				Annual Budget		Annual Appropriation	
	Actual	Budget	Var \$	Var %	Actual	Budget	Var \$	Var %	% of Budget	\$	% of Approp	\$
Ordinary Income/Expense												
Income												
00-4000 · Property Tax	1,264,881	1,414,601	(149,720)	-10.58%	9,113,961	8,487,610	626,351	7.38%	95.52%	9,541,000		
00-4050 · Replacement Tax	39,470	12,000	27,470	228.92%	66,173	34,000	32,173	94.63%	59.08%	112,000		
00-4100 · Interest Earned	506	1,750	(1,244)	-71.11%	2,017	7,000	(4,983)	-71.18%	9.61%	21,000		
00-4200 · Other	1,658	1,000	658	65.77%	5,644	4,000	1,644	41.09%	47.03%	12,000		
10-4300 · Grants & Other Donations	300	7,300	(7,000)	-95.89%	89,604	29,200	60,404	206.86%	0.00%	88,000		
10-4330 · Friends of The Library	0	0	0	0.00%	0	0	0	0.00%	0.00%	0		
10-4350 · Fines	1,293	250	1,043	417.06%	5,052	1,000	4,052	405.25%	168.42%	3,000		
Total Income	1,308,107	1,436,901	(128,794)	-8.96%	9,282,451	8,562,810	719,641	8.40%	94.94%	9,777,000	0.00%	0
Expense												
10-5100 · Salaries	351,395	356,834	5,439	1.52%	1,559,711	1,590,121	30,410	1.91%	33.70%	4,628,000	0.00%	4,979,000
10-5200 · Benefits	35,673	43,790	8,117	18.54%	152,423	173,573	21,150	12.18%	29.20%	522,000	0.00%	548,000
10-5300 · Training	1,174	1,860	686	36.87%	3,694	12,831	9,137	71.21%	9.24%	40,000	0.00%	45,000
10-5400 · Materials	97,146	98,457	1,311	1.33%	403,640	395,571	(8,069)	-2.04%	32.68%	1,235,000	0.00%	1,250,000
10-5500 · Processing	2,789	3,168	379	11.97%	12,044	12,874	830	6.45%	30.88%	39,000	0.00%	42,000
10-5600 · Supplies	10,539	10,236	(303)	-2.96%	35,800	48,419	12,619	26.06%	27.54%	130,000	0.00%	148,000
10-5700 · Vehicles	372	2,543	2,171	85.36%	3,896	10,022	6,126	61.13%	12.99%	30,000	0.00%	35,000
10-5800 · Computer Operations	103,035	92,527	(10,508)	-11.36%	190,234	199,025	8,791	4.42%	35.56%	535,000	0.00%	580,000
10-5900 · Utilities	12,417	15,262	2,845	18.64%	51,656	60,942	9,286	15.24%	27.92%	185,000	0.00%	205,000
10-6000 · Telephone	3,102	2,303	(799)	-34.71%	8,796	11,770	2,974	25.26%	26.66%	33,000	0.00%	40,000
10-6100 · Postage	1,000	980	(20)	-2.04%	3,000	3,920	920	23.47%	25.00%	12,000	0.00%	15,000
10-6200 · Maintenance	9,168	19,123	9,955	52.06%	33,191	54,427	21,236	39.02%	18.44%	180,000	0.00%	199,000
10-6300 · Repair	1,064	10,499	9,435	89.87%	20,286	44,350	24,064	54.26%	14.92%	136,000	0.00%	153,000
10-6400 · Insurance	0	0	0	0.00%	4,948	6,000	1,052	17.53%	7.17%	69,000	0.00%	80,000
10-6500 · Professional Services	2,699	20,305	17,606	86.71%	8,938	37,179	28,241	75.96%	9.12%	98,000	0.00%	108,000
10-6600 · Improvements	5,631	3,927	(1,704)	-43.39%	13,672	34,236	20,564	60.07%	20.41%	67,000	0.00%	80,000
10-6700 · Community Relations	5,765	11,730	5,965	50.85%	36,851	51,158	14,307	27.97%	19.81%	186,000	0.00%	195,000
10-6800 · Rent	0	0	0	0.00%	0	0	0	0.00%	0.00%	0	0.00%	5,000
10-6900 · Contingency	0	4,167	4,167	100.00%	0	16,668	16,668	100.00%	0.00%	50,000	0.00%	50,000
10-7000 · Debt Service	0	0	0	0.00%	134,406	135,527	1,122	0.83%	13.67%	983,000	0.00%	985,000
10-8010 · Capital Improvement Projects	0	9,166	9,166	100.00%	0	36,664	36,664	100.00%	0.00%	110,000	0.00%	110,000
20-8210 · Employer IMRF Disbursements	37,084	41,166	4,082	9.92%	165,526	184,097	18,571	10.09%	31.00%	534,000	0.00%	561,000
20-8250 · Employer Soc Security Tax Disb	26,119	27,751	1,632	5.88%	116,199	123,773	7,574	6.12%	32.28%	360,000	0.00%	378,000
Total Expense	706,172	775,794	69,622	8.97%	2,958,909	3,243,147	284,238	8.76%	29.12%	10,162,000	0.00%	10,791,000

COOK MEMORIAL PUBLIC LIBRARY DISTRICT
Monthly Budget Report
October 2021

	October 2021				Year To Date October 2021				Annual Budget		Annual Appropriation	
	Actual	Budget	Var \$	Var %	Actual	Budget	Var \$	Var %	% of Budget	\$	% of Approp	\$
Net Ordinary Income (Expense)	601,934	661,107	(59,173)		6,323,542	5,319,663	1,003,879			(385,000)		
Other Income/Expense:												
Other Income												
10-9100 · Other Income	0				0		0					
10-9910 · Interfund Transfers - General	0		0				0					
60-9960 · Interfund Transfers - Special Reserve	0		0				0					
Total Other Income	0		0		0		0					
Other Expense												
10-9500 · Other Expense	0		0		0		0					
50-8500 · Trust Disbursements	0	0	0		0	0	0					
60-9800 · Special Reserve Disbursements	35,532	0	(35,532)		80,532	0	(80,532)					1,000,000
Total Other Expense	35,532	0	(35,532)		80,532	0	(80,532)					
Net Other Income/(Expense)	(35,532)	0	(35,532)		(80,532)	0	(80,532)					
Net Income	566,402	661,107	(94,705)		6,243,010	5,319,663	923,347			(385,000)		

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Cash Basis

COOK MEMORIAL PUBLIC LIBRARY DISTRICT

Bills Paid Summary

October 16 through November 12, 2021

	10-General	20-IMRF	50-Trust	60-Special Reserve	TOTAL
Ordinary Income/Expense					
Income					
00-4000 · Property Tax	1,154,363.82	110,516.82	0.00	0.00	1,264,880.64
00-4100 · Interest Earned	337.36	0.00	0.00	168.23	505.59
00-4200 · Other	403.34	0.00	200.00	0.00	603.34
10-4350 · Fines	1,217.66	0.00	0.00	0.00	1,217.66
Total Income	1,156,322.18	110,516.82	200.00	168.23	1,267,207.23
Gross Profit	1,156,322.18	110,516.82	200.00	168.23	1,267,207.23
Expense					
10-5100 · Salaries	351,149.35	0.00	0.00	0.00	351,149.35
10-5200 · Benefits	48,162.57	0.00	0.00	0.00	48,162.57
10-5300 · Training	1,625.01	0.00	0.00	0.00	1,625.01
10-5400 · Materials	102,584.48	0.00	0.00	0.00	102,584.48
10-5500 · Processing	777.50	0.00	0.00	0.00	777.50
10-5600 · Supplies	5,494.02	0.00	0.00	0.00	5,494.02
10-5700 · Vehicles	30.24	0.00	0.00	0.00	30.24
10-5800 · Computer Operations	31,692.93	0.00	0.00	0.00	31,692.93
10-5900 · Utilities	12,767.50	0.00	0.00	0.00	12,767.50
10-6000 · Telephone	497.65	0.00	0.00	0.00	497.65
10-6100 · Postage	265.00	0.00	0.00	0.00	265.00
10-6200 · Maintenance	8,199.52	0.00	0.00	0.00	8,199.52
10-6300 · Repair	9,004.01	0.00	0.00	0.00	9,004.01
10-6500 · Professional Services	20,977.21	0.00	0.00	0.00	20,977.21
10-6600 · Improvements	4,157.38	0.00	0.00	0.00	4,157.38
10-6700 · Community Relations	7,433.53	0.00	0.00	0.00	7,433.53
20-8210 · Employer IMRF Disbursements	0.00	37,240.68	0.00	0.00	37,240.68
20-8250 · Employer Soc Security Tax Disb	0.00	23,625.00	0.00	0.00	23,625.00
Total Expense	604,817.90	60,865.68	0.00	0.00	665,683.58
Net Ordinary Income	551,504.28	49,651.14	200.00	168.23	601,523.65
Other Income/Expense					
Other Expense					
60-9800 · Special Reserve Disbursements	0.00	0.00	0.00	8,460.00	8,460.00
Total Other Expense	0.00	0.00	0.00	8,460.00	8,460.00
Net Other Income	0.00	0.00	0.00	-8,460.00	-8,460.00
Net Income	551,504.28	49,651.14	200.00	-8,291.77	593,063.65

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Cash Basis

COOK MEMORIAL PUBLIC LIBRARY DISTRICT
Bills Paid Report By Class
October 16 through November 12, 2021

Date	Name	Paid Amount
Ordinary Income/Expense		
Income		
00-4000 · Property Tax		
10-4000 · Property Tax General		
10/22/2021		1,154,363.82
	Total 10-4000 · Property Tax General	1,154,363.82
20-4000 · Property Tax IMRF		
10/22/2021		110,516.82
	Total 20-4000 · Property Tax IMRF	110,516.82
	Total 00-4000 · Property Tax	1,264,880.64
00-4100 · Interest Earned		
60-3109 · Interest-Wintrust MaxSafe - S/R		
10/29/2021		24.70
	Total 60-3109 · Interest-Wintrust MaxSafe - S/R	24.70
10-3109 · Interest-Wintrust MaxSafe - Gen		
10/29/2021		312.71
	Total 10-3109 · Interest-Wintrust MaxSafe - Gen	312.71
10-3180 · Interest - Money Market Fund		
10/29/2021		0.00
	Total 10-3180 · Interest - Money Market Fund	0.00
10-4100 · Interest Earned-General Fund		
10-4101 · Interest Income - Chase Savings		
10/29/2021		2.23
	Total 10-4101 · Interest Income - Chase Savings	2.23
10-4102 · Interest Income - Chase CD's		
10/29/2021		20.14
	Total 10-4102 · Interest Income - Chase CD's	20.14
10-4111 · Interest Income-BylineSavings		
10/29/2021		2.28
	Total 10-4111 · Interest Income-BylineSavings	2.28
	Total 10-4100 · Interest Earned-General Fund	24.65
60-4100 · Interest Earned Special Reserve		
60-4101 · Interest Income - Chase Savings		
10/29/2021		7.93
	Total 60-4101 · Interest Income - Chase Savings	7.93
60-4111 · Interest Income -Byline Savings		
10/29/2021		135.60
	Total 60-4111 · Interest Income -Byline Savings	135.60
	Total 60-4100 · Interest Earned Special Reserve	143.53
	Total 00-4100 · Interest Earned	505.59

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COOK MEMORIAL PUBLIC LIBRARY DISTRICT
Bills Paid Report By Class
October 16 through November 12, 2021

Date	Name	Paid Amount
00-4200 · Other		
10-4400 · Lost Materials		
10/22/2021		18.68
10/22/2021		33.98
10/27/2021	VERNON HILLS MONTESSORI ACADEMY	-15.99
10/27/2021	KENNEDY, GRACE	-16.99
10/27/2021	AISTON, MARY R.	-52.94
10/27/2021	ELIFF, HEATHER	-4.99
10/27/2021	PETERSON, JANELLE	-3.99
10/29/2021		18.80
10/29/2021		71.99
11/12/2021	GOMEZ, KAITLYN	-9.99
11/12/2021	MANIKONDA, RANGAIAN	-19.99
11/12/2021	SHAIKH, NAHID	-14.95
11/12/2021	SOUERS, ANDREW	-12.99
Total 10-4400 · Lost Materials		-9.37
10-4450 · Copy Machine Income		
10-4451 · Aspen - Print/Copy Station		
10/29/2021		204.05
Total 10-4451 · Aspen - Print/Copy Station		204.05
10-4452 · Cook Park - Print/Copy Station		
10/29/2021		196.66
Total 10-4452 · Cook Park - Print/Copy Station		196.66
Total 10-4450 · Copy Machine Income		400.71
10-4500 · Misc - General Account		
10/22/2021		10.00
10/29/2021		2.00
Total 10-4500 · Misc - General Account		12.00
50-3010 · Gift Income		
10/22/2021		200.00
Total 50-3010 · Gift Income		200.00
Total 00-4200 · Other		603.34
10-4350 · Fines		
10/22/2021		22.00
10/22/2021		2.00
10/29/2021		58.00
10/29/2021		4.50
10/29/2021		1,286.39
10/29/2021		-155.23
Total 10-4350 · Fines		1,217.66
Total Income		1,267,207.23
Gross Profit		1,267,207.23
Expense		
10-5100 · Salaries		
10-5110 · Administration Salaries		
10/25/2021		33,534.60
11/05/2021		33,537.56
Total 10-5110 · Administration Salaries		67,072.16

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COOK MEMORIAL PUBLIC LIBRARY DISTRICT
Bills Paid Report By Class
October 16 through November 12, 2021

Date	Name	Paid Amount
10-5120 · Adult Salaries		
10/25/2021		41,907.40
11/05/2021		42,150.08
Total 10-5120 · Adult Salaries		84,057.48
10-5130 · Children's Salaries		
10/25/2021		26,671.36
11/05/2021		26,336.72
Total 10-5130 · Children's Salaries		53,008.08
10-5140 · Circulation Salaries		
10/25/2021		26,155.49
11/05/2021		27,301.39
Total 10-5140 · Circulation Salaries		53,456.88
10-5145 · Maintenance Salaries		
10/25/2021		7,972.58
11/05/2021		7,846.00
Total 10-5145 · Maintenance Salaries		15,818.58
10-5150 · ILL Salaries		
10/25/2021		3,715.52
11/05/2021		3,679.61
Total 10-5150 · ILL Salaries		7,395.13
10-5155 · Outreach Salaries		
10/25/2021		7,924.78
11/05/2021		7,931.56
Total 10-5155 · Outreach Salaries		15,856.34
10-5160 · Tech Services Salaries		
10/25/2021		21,935.44
11/05/2021		21,981.96
Total 10-5160 · Tech Services Salaries		43,917.40
10-5165 · Shelves Salaries		
10/25/2021		5,362.79
11/05/2021		5,204.51
Total 10-5165 · Shelves Salaries		10,567.30
Total 10-5100 · Salaries		351,149.35
10-5200 · Benefits		
10-5210 · Health Insurance		
10/27/2021	BLUE CROSS BLUE SHIELD OF ILLINOIS	3,833.13
10/27/2021	BLUE CROSS BLUE SHIELD OF ILLINOIS	1,657.36
10/27/2021	AFLAC	147.40
10/29/2021		855.72
10/29/2021		855.72
10/29/2021		67.50
11/12/2021	COOPERATIVE 90'S MEDICAL	29,234.20
11/12/2021	COOPERATIVE 90'S MEDICAL	6,107.80
Total 10-5210 · Health Insurance		42,758.83

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COOK MEMORIAL PUBLIC LIBRARY DISTRICT
Bills Paid Report By Class
October 16 through November 12, 2021

Date	Name	Paid Amount
10-5220 · Dental/Vision Insurance		
10/27/2021	DELTA DENTAL OF ILLINOIS - VISION	253.00
10/27/2021	DELTA DENTAL OF ILLINOIS - VISION	110.50
10/29/2021		-623.58
11/12/2021	COOPERATIVE 90'S DENTAL	2,965.00
11/12/2021	COOPERATIVE 90'S DENTAL	1,440.00
Total 10-5220 · Dental/Vision Insurance		4,144.92
10-5230 · Unemployment Compensation		
10/27/2021	LIMRICC UNEMPLOYMENT COMPENSATION G...	635.34
Total 10-5230 · Unemployment Compensation		635.34
10-5240 · Life Insurance		
10/27/2021	MADISON NATIONAL LIFE INS CO., INC.	252.58
Total 10-5240 · Life Insurance		252.58
10-5270 · LTD Insurance		
10/27/2021	MADISON NATIONAL LIFE INS CO., INC.	370.90
Total 10-5270 · LTD Insurance		370.90
Total 10-5200 · Benefits		48,162.57
10-5300 · Training		
10-5310 · Workshops		
10-5311 · Workshops - Admin		
10/31/2021	Management Assoc - CMPL Credit Card	225.00
Total 10-5311 · Workshops - Admin		225.00
10-5312 · Workshops - Adults		
10/31/2021	American Library Assoc - CMPL Credit Card	79.00
Total 10-5312 · Workshops - Adults		79.00
Total 10-5310 · Workshops		304.00
10-5320 · Travel		
10-5328 · Travel - Tech Services		
11/12/2021	KLINE, SANDY	2.13
Total 10-5328 · Travel - Tech Services		2.13
Total 10-5320 · Travel		2.13
10-5330 · Memberships		
10-5331 · Memberships - Admin		
11/12/2021	AMERICAN LIBRARY ASSOCIATION	666.00
Total 10-5331 · Memberships - Admin		666.00
10-5337 · Memberships - Outreach		
10/31/2021	ABOS - CMPL Credit Card	49.00
Total 10-5337 · Memberships - Outreach		49.00
Total 10-5330 · Memberships		715.00
10-5350 · Conferences		
10-5351 · Conferences - Admin		
11/12/2021	BAHNSEN, BROOKE	534.88
Total 10-5351 · Conferences - Admin		534.88

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Cash Basis

COOK MEMORIAL PUBLIC LIBRARY DISTRICT

Bills Paid Report By Class

October 16 through November 12, 2021

Date	Name	Paid Amount
10-5357 · Conferences - Outreach		
10/31/2021	ABOS - CMPL Credit Card	69.00
	Total 10-5357 · Conferences - Outreach	69.00
	Total 10-5350 · Conferences	603.88
	Total 10-5300 · Training	1,625.01
10-5400 · Materials		
10-5410 · Books - Adult		
10/31/2021	Amazon Marketplace.com - CMPL Credit Card	880.12
11/01/2021	Amazon Marketplace.com - CMPL Credit Card	25.98
11/01/2021	Amazon Marketplace.com - CMPL Credit Card	207.69
11/01/2021	Amazon Marketplace.com - CMPL Credit Card	57.54
11/12/2021	BAKER & TAYLOR - L3966532	1,190.07
11/12/2021	BAKER & TAYLOR - L5579912	293.12
11/12/2021	BAKER & TAYLOR - L5580152	128.86
11/12/2021	BAKER & TAYLOR - L5580152	373.20
11/12/2021	BAKER & TAYLOR - L5742022	609.52
11/12/2021	BAKER & TAYLOR - L5742022	552.71
11/12/2021	BAKER & TAYLOR - L3966532	48.58
11/12/2021	BAKER & TAYLOR - L5579912	231.37
11/12/2021	BAKER & TAYLOR - L5579912	668.19
11/12/2021	GALE	30.39
11/12/2021	GALE	31.19
11/12/2021	GALE	62.38
11/12/2021	GALE	31.19
11/12/2021	BAKER & TAYLOR - L5580072	20.42
11/12/2021	BAKER & TAYLOR - L5579912	355.07
11/12/2021	BAKER & TAYLOR - L5579912	452.95
11/12/2021	BAKER & TAYLOR - L5742022	837.49
11/12/2021	BAKER & TAYLOR - L5580152	699.93
11/12/2021	BAKER & TAYLOR - L5580152	184.44
11/12/2021	BAKER & TAYLOR - L5579912	389.09
11/12/2021	BAKER & TAYLOR - L5742022	289.58
11/12/2021	BAKER & TAYLOR - C0209743	65.64
11/12/2021	BAKER & TAYLOR - C5217413	13.26
11/12/2021	BAKER & TAYLOR - L4231132	39.24
11/12/2021	BAKER & TAYLOR - L5742022	765.60
11/12/2021	BAKER & TAYLOR - L3966532	726.72
11/12/2021	BAKER & TAYLOR - L5579912	343.98
11/12/2021	BAKER & TAYLOR - L5580072	168.49
11/12/2021	GALE	25.59
11/12/2021	GALE	51.18
11/12/2021	GALE	205.46
11/12/2021	GALE	28.79
11/12/2021	GALE	30.40
11/12/2021	GALE	30.39
11/12/2021	GALE	115.16
11/12/2021	GALE	101.98
11/12/2021	GALE	361.48
11/12/2021	GALE	91.17
11/12/2021	GALE	54.40
11/12/2021	GALE	29.59
11/12/2021	GALE	29.59
11/12/2021	BAKER & TAYLOR - L5742022	426.32
11/12/2021	BAKER & TAYLOR - L5579912	270.92
11/12/2021	BAKER & TAYLOR - L5580152	356.17
11/12/2021	BAKER & TAYLOR - L5742022	689.12
11/12/2021	BAKER & TAYLOR - L3966532	1,255.62
11/12/2021	CENTER POINT LARGE PRINT	44.34
11/12/2021	CENTER POINT LARGE PRINT	119.85
11/12/2021	CENTER POINT LARGE PRINT	23.97
11/12/2021	CENTER POINT LARGE PRINT	189.36
11/12/2021	FAMILY ROOTS PUBLISHING	56.45
11/12/2021	GALE	25.59
11/12/2021	BAKER & TAYLOR - L5742022	432.30
11/12/2021	BAKER & TAYLOR - L3966532	485.63

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Date	Name	Paid Amount
11/12/2021	BAKER & TAYLOR - L5579912	232.61
11/12/2021	BAKER & TAYLOR - L5579912	180.79
11/12/2021	BAKER & TAYLOR - L3966532	29.86
11/12/2021	BAKER & TAYLOR - L5742022	377.76
11/12/2021	GALE	101.98
11/12/2021	GALE	59.18
11/12/2021	GALE	122.36
11/12/2021	GALE	303.90
11/12/2021	GALE	79.17
Total 10-5410 · Books - Adult		17,792.43
10-5415 · Books - Juvenile		
10/31/2021	Amazon Marketplace.com - CMPL Credit Card	54.75
10/31/2021	HomelessLibrary.com - CMPL Credit Card	59.96
11/12/2021	BAKER & TAYLOR - L5580072	162.31
11/12/2021	BAKER & TAYLOR - L4231142	479.44
11/12/2021	BAKER & TAYLOR - L3966522	916.24
11/12/2021	BAKER & TAYLOR - L4231522	49.81
11/12/2021	BAKER & TAYLOR - L4231142	294.83
11/12/2021	BAKER & TAYLOR - L3966522	106.34
11/12/2021	BAKER & TAYLOR - L3966522	383.69
11/12/2021	BAKER & TAYLOR - L5580072	315.29
11/12/2021	BAKER & TAYLOR - L4231142	27.11
11/12/2021	BAKER & TAYLOR - L3966522	1,717.27
11/12/2021	BAKER & TAYLOR - L5580072	877.94
11/12/2021	BAKER & TAYLOR - L5580072	616.92
11/12/2021	BAKER & TAYLOR - L4231142	300.21
11/12/2021	BAKER & TAYLOR - L5580072	441.78
11/12/2021	BAKER & TAYLOR - L4231522	20.42
11/12/2021	BAKER & TAYLOR - L4231522	27.11
11/12/2021	BAKER & TAYLOR - L4231142	324.31
11/12/2021	BAKER & TAYLOR - L3966522	399.55
11/12/2021	BAKER & TAYLOR - L3966522	321.50
11/12/2021	BAKER & TAYLOR - L5580072	343.66
11/12/2021	BAKER & TAYLOR - L4231142	197.44
Total 10-5415 · Books - Juvenile		8,437.88
10-5420 · Audio/Visual - Adult		
10/31/2021	Amazon Marketplace.com - CMPL Credit Card	216.13
11/12/2021	MIDWEST TAPE, LLC	2,026.47
11/12/2021	MIDWEST TAPE, LLC	177.12
11/12/2021	MIDWEST TAPE, LLC	2,139.69
11/12/2021	MIDWEST TAPE, LLC	214.71
11/12/2021	MIDWEST TAPE, LLC	491.08
11/12/2021	MIDWEST TAPE, LLC	992.73
11/12/2021	MIDWEST TAPE, LLC	2,219.10
11/12/2021	MIDWEST TAPE, LLC	595.77
Total 10-5420 · Audio/Visual - Adult		9,072.80
10-5425 · Audio/Visual - Juvenile		
11/12/2021	MIDWEST TAPE, LLC	122.18
11/12/2021	MIDWEST TAPE, LLC	182.15
11/12/2021	MIDWEST TAPE, LLC	29.28
11/12/2021	MIDWEST TAPE, LLC	68.20
Total 10-5425 · Audio/Visual - Juvenile		401.81
10-5430 · Games - Adult		
11/12/2021	CRIMSON MULTIMEDIA DISTRIBUTION, INC.	30.00
11/12/2021	CRIMSON MULTIMEDIA DISTRIBUTION, INC.	362.32
11/12/2021	CRIMSON MULTIMEDIA DISTRIBUTION, INC.	585.32
11/12/2021	CRIMSON MULTIMEDIA DISTRIBUTION, INC.	151.61
11/12/2021	CRIMSON MULTIMEDIA DISTRIBUTION, INC.	583.44
11/12/2021	CRIMSON MULTIMEDIA DISTRIBUTION, INC.	426.12
Total 10-5430 · Games - Adult		2,138.81

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Date	Name	Paid Amount
10-5435 · Games - Children		
11/12/2021	CRIMSON MULTIMEDIA DISTRIBUTION, INC.	806.49
11/12/2021	CRIMSON MULTIMEDIA DISTRIBUTION, INC.	60.00
Total 10-5435 · Games - Children		866.49
10-5440 · Periodicals - Adult		
10/27/2021	SAM'S CLUB DIRECT	18.12
10/31/2021	Quiltfolk.com - CMPL Credit Card	75.00
10/31/2021	Lake County News Sun - CMPL Credit Card	128.30
10/31/2021	Chicago Tribune - CMPL Credit Card	159.92
10/31/2021	Magnolia Journal - CMPL Credit Card	20.00
10/31/2021	Magnolia Journal - CMPL Credit Card	20.00
10/31/2021	USA Today - CMPL Credit Card	29.00
10/31/2021	Reveal Magazine - CMPL Credit Card	20.00
10/31/2021	Reveal Magazine - CMPL Credit Card	20.00
10/31/2021	Sunset Magazine - CMPL Credit Card	14.95
10/31/2021	New York Times - CMPL Credit Card	529.30
10/31/2021	Chicago Tribune - CMPL Credit Card	159.42
11/12/2021	MCHENRY COUNTY IL GENEALOGICAL SOCIE...	40.00
11/12/2021	NORTH SUBURBAN GENEALOGICAL SOCIETY	35.00
11/12/2021	KLINE, SANDY	44.93
11/12/2021	EBSCO INDUSTRIES INC	-345.21
11/12/2021	EBSCO INDUSTRIES INC	3,607.89
11/12/2021	EBSCO INDUSTRIES INC	16,166.61
Total 10-5440 · Periodicals - Adult		20,743.23
10-5445 · Periodicals - Juvenile		
11/12/2021	EBSCO INDUSTRIES INC	750.40
11/12/2021	EBSCO INDUSTRIES INC	641.25
Total 10-5445 · Periodicals - Juvenile		1,391.65
10-5450 · Circulating Technologies		
10-5453 · Circ Tech - Subscriptions		
10/31/2021	Netflix.com - CMPL Credit Card	35.98
10/31/2021	HBOMAX.com - CMPL Credit Card	29.98
10/31/2021	Hulu - CMPL Credit Card	25.97
10/31/2021	Hulu - CMPL Credit Card	13.99
Total 10-5453 · Circ Tech - Subscriptions		105.92
Total 10-5450 · Circulating Technologies		105.92
10-5490 · Electronic Services		
10-5491 · Online Databases		
10-5492 · Online Databases - Adults		
11/04/2021	ARKIVDIGITAL	686.25
11/12/2021	MORNINGSTAR, INC.	7,825.00
11/12/2021	WP COMPANY LLC	1,575.00
Total 10-5492 · Online Databases - Adults		10,086.25
Total 10-5491 · Online Databases		10,086.25

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Date	Name	Paid Amount
10-5494 · Digital Popular Materials		
10-5495 · Dig. Popular Materials - Adults		
11/12/2021	EBSCO INDUSTRIES INC	7,898.76
11/12/2021	OVERDRIVE, INC.	741.43
11/12/2021	OVERDRIVE, INC.	672.73
11/12/2021	OVERDRIVE, INC.	65.00
11/12/2021	OVERDRIVE, INC.	553.33
11/12/2021	OVERDRIVE, INC.	174.97
11/12/2021	OVERDRIVE, INC.	910.97
11/12/2021	OVERDRIVE, INC.	770.17
11/12/2021	OVERDRIVE, INC.	244.68
11/12/2021	BIBLIOTHECA, LLC	5,014.36
11/12/2021	MIDWEST TAPE, LLC	8,984.32
11/12/2021	OVERDRIVE, INC.	752.91
11/12/2021	OVERDRIVE, INC.	936.24
11/12/2021	OVERDRIVE, INC.	1,889.79
11/12/2021	OVERDRIVE, INC.	299.69
11/12/2021	OVERDRIVE, INC.	499.98
11/12/2021	OVERDRIVE, INC.	718.21
11/12/2021	OVERDRIVE, INC.	379.17
Total 10-5495 · Dig. Popular Materials - Adults		31,506.71
Total 10-5494 · Digital Popular Materials		31,506.71
Total 10-5490 · Electronic Services		41,592.96
10-5497 · Interlibrary Loan Fees		
11/12/2021	IHLS-OCLC	40.50
Total 10-5497 · Interlibrary Loan Fees		40.50
Total 10-5400 · Materials		102,584.48
10-5500 · Processing		
10-5520 · Cataloging		
11/12/2021	MIDWEST TAPE, LLC	119.00
11/12/2021	OVERDRIVE, INC.	658.50
Total 10-5520 · Cataloging		777.50
Total 10-5500 · Processing		777.50
10-5600 · Supplies		
10-5611 · Supplies - Admin		
10/31/2021	Amazon Marketplace.com - CMPL Credit Card	29.67
11/01/2021	Harland Clarke - CMPL Credit Card	157.29
11/12/2021	SIGN A RAMA	50.00
11/12/2021	ULINE, INC	46.80
11/12/2021	WAREHOUSE DIRECT OFFICE PRODUCTS, INC.	764.07
Total 10-5611 · Supplies - Admin		1,047.83
10-5613 · Supplies - Children's		
10/31/2021	Amazon Marketplace.com - CMPL Credit Card	21.99
10/31/2021	Amazon Marketplace.com - CMPL Credit Card	14.93
10/31/2021	Amazon Marketplace.com - CMPL Credit Card	-13.29
10/31/2021	Amazon Marketplace.com - CMPL Credit Card	6.99
10/31/2021	Amazon Marketplace.com - CMPL Credit Card	13.29
10/31/2021	Amazon Marketplace.com - CMPL Credit Card	17.36
10/31/2021	Michaels - CMPL Credit Card	18.53
10/31/2021	Oriental Trading Co - CMPL Credit Card	28.97
10/31/2021	Amazon Marketplace.com - CMPL Credit Card	32.95
10/31/2021	Target Store - CMPL Credit Card	41.01
10/31/2021	Michaels - CMPL Credit Card	50.28
10/31/2021	Amazon Marketplace.com - CMPL Credit Card	67.04
11/12/2021	DEMCO, INC.	44.55
11/12/2021	DEMCO, INC.	47.57

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Date	Name	Paid Amount
11/12/2021	DEMCO, INC.	47.40
11/12/2021	WAREHOUSE DIRECT OFFICE PRODUCTS, INC.	262.62
Total 10-5613 · Supplies - Children's		702.19
10-5615 · Supplies - Maintenance		
11/01/2021	Amazon Marketplace.com - CMPL Credit Card	69.69
11/12/2021	ACE HARDWARE OF LIBERTYVILLE, INC.	3.96
11/12/2021	ACE HARDWARE OF LIBERTYVILLE, INC.	13.99
11/12/2021	ACE HARDWARE OF LIBERTYVILLE, INC.	6.49
11/12/2021	ACE HARDWARE OF LIBERTYVILLE, INC.	18.09
11/12/2021	BATTERIES + BULBS	21.72
11/12/2021	J & R LOCK & SAFE, INC.	15.00
11/12/2021	LOWE'S	23.74
11/12/2021	WAREHOUSE DIRECT OFFICE PRODUCTS, INC.	912.03
Total 10-5615 · Supplies - Maintenance		1,084.71
10-5616 · Supplies - ILL		
11/12/2021	ULINE, INC	36.71
11/12/2021	WAREHOUSE DIRECT OFFICE PRODUCTS, INC.	8.92
Total 10-5616 · Supplies - ILL		45.63
10-5617 · Supplies - Outreach		
11/12/2021	WAREHOUSE DIRECT OFFICE PRODUCTS, INC.	49.00
Total 10-5617 · Supplies - Outreach		49.00
10-5618 · Supplies - Tech Services		
11/12/2021	COMPUTYPE, INC.	185.18
11/12/2021	DEMCO, INC.	181.46
11/12/2021	DEMCO, INC.	290.19
11/12/2021	DEMCO, INC.	90.73
11/12/2021	WAREHOUSE DIRECT OFFICE PRODUCTS, INC.	10.65
Total 10-5618 · Supplies - Tech Services		758.21
10-5660 · Supplies - Computer		
10/31/2021	Amazon Marketplace.com - CMPL Credit Card	196.56
11/12/2021	WAREHOUSE DIRECT OFFICE PRODUCTS, INC.	1,123.46
Total 10-5660 · Supplies - Computer		1,320.02
10-5680 · Supplies - Staff Room		
10/31/2021	Amazon Marketplace.com - CMPL Credit Card	35.09
11/12/2021	ULINE, INC	79.80
11/12/2021	WAREHOUSE DIRECT OFFICE PRODUCTS, INC.	371.54
Total 10-5680 · Supplies - Staff Room		486.43
Total 10-5600 · Supplies		5,494.02
10-5700 · Vehicles		
10-5730 · Bookmobile Delivery Service		
11/12/2021	DITTMAN, SUSAN	30.24
Total 10-5730 · Bookmobile Delivery Service		30.24
Total 10-5700 · Vehicles		30.24

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Date	Name	Paid Amount
10-5800 · Computer Operations		
10-5865 · Remote Communications Expenses		
11/12/2021	KING, BECKY	10.00
11/12/2021	COMPTON, PATRICIA	10.00
11/12/2021	DOWNS SAMUELSON, HALEY	10.00
11/12/2021	ECKMANN, ROBERT	10.00
11/12/2021	GAFKA, DEBORAH	5.00
11/12/2021	HADJIMITSOS, LAURA	5.00
11/12/2021	HANSEN, JO	5.00
11/12/2021	KRAUSE, DONNA	10.00
11/12/2021	LARSON, ANDREA	10.00
11/12/2021	MORTON, MARK	10.00
11/12/2021	SCHOENFIELD, SONIA	10.00
Total 10-5865 · Remote Communications Expenses		95.00
10-5830 · Replacement Hardware/Software		
10-5831 · Rep Hrdwre/Sftwre - Admin		
10/31/2021	Skype.com - CMPL Credit Card	6.50
10/31/2021	Payflow/Paypal - CMPL Credit Card	30.00
10/31/2021	Liberated Syndication - CMPL Credit Card	15.00
10/31/2021	Amazon Marketplace.com - CMPL Credit Card	57.98
10/31/2021	Over LLC - CMPL Credit Card	69.99
11/12/2021	COMPUTER VIEW, INC.	29,055.00
11/12/2021	COMPUTER VIEW, INC.	281.00
Total 10-5831 · Rep Hrdwre/Sftwre - Admin		29,515.47
Total 10-5830 · Replacement Hardware/Software		29,515.47
10-5860 · Internet		
11/12/2021	COMPUTER VIEW, INC.	450.00
11/12/2021	AT&T	711.46
11/12/2021	COMCAST	921.00
Total 10-5860 · Internet		2,082.46
Total 10-5800 · Computer Operations		31,692.93
10-5900 · Utilities		
10-5910 · Electricity		
10-5911 · Electricity - Aspen		
11/12/2021	CONSTELLATION NEW ENERGY, INC.	4,774.92
Total 10-5911 · Electricity - Aspen		4,774.92
10-5912 · Electricity - Cook Park		
11/12/2021	CONSTELLATION NEW ENERGY, INC.	6,606.37
Total 10-5912 · Electricity - Cook Park		6,606.37
Total 10-5910 · Electricity		11,381.29
10-5920 · Gas		
10-5921 · Gas - Aspen		
11/12/2021	CONSTELLATION NATURAL GAS	146.58
Total 10-5921 · Gas - Aspen		146.58
10-5922 · Gas - Cook Park		
11/12/2021	CONSTELLATION NATURAL GAS	345.44
Total 10-5922 · Gas - Cook Park		345.44
Total 10-5920 · Gas		492.02

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Date	Name	Paid Amount
10-5930 · Water		
10-5932 · Water - Cook Park		
11/12/2021	VILLAGE-LIBERTYVILLE	894.19
	Total 10-5932 · Water - Cook Park	894.19
	Total 10-5930 · Water	894.19
	Total 10-5900 · Utilities	12,767.50
10-6000 · Telephone		
10-6010 · Telephone		
10/27/2021	COMCAST	267.50
	Total 10-6010 · Telephone	267.50
10-6020 · Bookmobile - Telephone		
10/27/2021	VERIZON WIRELESS SERVICES LLC	230.15
	Total 10-6020 · Bookmobile - Telephone	230.15
	Total 10-6000 · Telephone	497.65
10-6100 · Postage		
11/01/2021	U.S. POSTMASTER	265.00
	Total 10-6100 · Postage	265.00
10-6200 · Maintenance		
10-6210 · Janitorial Service		
10-6211 · Janitorial Service - Aspen		
11/12/2021	COMPLETE CLEANING COMPANY, INC.	3,818.89
	Total 10-6211 · Janitorial Service - Aspen	3,818.89
10-6212 · Janitorial Service - Cook Park		
11/12/2021	COMPLETE CLEANING COMPANY, INC.	2,381.83
	Total 10-6212 · Janitorial Service - Cook Park	2,381.83
	Total 10-6210 · Janitorial Service	6,200.72
10-6220 · Landscaping Service		
10-6221 · Landscaping - Aspen		
11/12/2021	LANDSCAPE CONCEPTS, INC.	773.87
	Total 10-6221 · Landscaping - Aspen	773.87
10-6222 · Landscaping - Cook Park		
11/12/2021	LANDSCAPE CONCEPTS, INC.	517.12
	Total 10-6222 · Landscaping - Cook Park	517.12
	Total 10-6220 · Landscaping Service	1,290.99
10-6240 · Trash Removal		
10-6242 · Trash Removal - Cook Park		
10/29/2021	GROOT INDUSTRIES, INC.	220.82
	Total 10-6242 · Trash Removal - Cook Park	220.82
	Total 10-6240 · Trash Removal	220.82

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Date	Name	Paid Amount
10-6250 · Miscellaneous		
10-6252 · Misc. Maintenance - Cook Park		
11/12/2021	VILLAGE OF LIBERTYVILLE - FIRE DEPARTME...	50.00
11/12/2021	AMBIUS, LLC (19)	347.98
11/12/2021	IRON MOUNTAIN INCORPORATED	89.01
Total 10-6252 · Misc. Maintenance - Cook Park		486.99
Total 10-6250 · Miscellaneous		486.99
Total 10-6200 · Maintenance		8,199.52
10-6300 · Repair		
10-6320 · Building & Grounds Repairs		
10-6321 · Building Repairs - Aspen		
11/05/2021	GRANITE & CABINET WORKS	250.00
Total 10-6321 · Building Repairs - Aspen		250.00
10-6322 · Building Repairs - Cook Park		
11/12/2021	ARROW PLUMBING, INC.	1,118.00
Total 10-6322 · Building Repairs - Cook Park		1,118.00
Total 10-6320 · Building & Grounds Repairs		1,368.00
10-6340 · Service Contracts-Mech. & Bldg.		
10-6341 · Service Contracts - Aspen		
11/12/2021	JM IRRIGATION, L.L.C.	175.00
11/12/2021	SHERMAN MECHANICAL, INC.	1,453.50
11/12/2021	CARRIER CORPORATION	1,736.00
11/12/2021	ESSCOE, L.L.C.	607.48
Total 10-6341 · Service Contracts - Aspen		3,971.98
10-6342 · Service Contracts - Cook Park		
10/27/2021	FIRE & SECURITY SERVICES, INC.	123.00
10/27/2021	FIRE & SECURITY SERVICES, INC.	147.00
11/12/2021	SCHINDLER ELEVATOR CORPORATION	590.00
11/12/2021	SHERMAN MECHANICAL, INC.	2,118.00
11/12/2021	ESSCOE, L.L.C.	300.00
Total 10-6342 · Service Contracts - Cook Park		3,278.00
Total 10-6340 · Service Contracts-Mech. & Bldg.		7,249.98
10-6360 · Office Machine Service Contract		
11/12/2021	KONICA MINOLTA BUSINESS SOLUTIONS	386.03
Total 10-6360 · Office Machine Service Contract		386.03
Total 10-6300 · Repair		9,004.01
10-6500 · Professional Services		
10-6510 · Accounting Services		
11/01/2021	LAUTERBACH & AMEN, LLP	13,000.00
11/12/2021	LAUTERBACH & AMEN, LLP	3,500.00
Total 10-6510 · Accounting Services		16,500.00
10-6520 · Legal Services		
11/12/2021	KLEIN, THORPE AND JENKINS, LTD.	2,259.00
Total 10-6520 · Legal Services		2,259.00
10-6530 · Consulting		
10/31/2021	Management Assoc - CMPL Credit Card	495.00
Total 10-6530 · Consulting		495.00

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Date	Name	Paid Amount
10-6540 · Payroll Processing		
10/25/2021		915.03
11/05/2021		357.38
Total 10-6540 · Payroll Processing		1,272.41
10-6550 · Documentation Publishing		
11/12/2021	PADDOCK PUBLICATIONS, INC.	450.80
Total 10-6550 · Documentation Publishing		450.80
Total 10-6500 · Professional Services		20,977.21
10-6600 · Improvements		
10-6630 · Equipment		
10-6631 · Equipment - Admin		
10/31/2021	Oransi - CMPL Credit Card	3,646.03
Total 10-6631 · Equipment - Admin		3,646.03
Total 10-6630 · Equipment		3,646.03
10-6650 · Copiers & Other Leased Equip		
11/12/2021	KONICA MINOLTA	511.35
Total 10-6650 · Copiers & Other Leased Equip		511.35
Total 10-6600 · Improvements		4,157.38
10-6700 · Community Relations		
10-6710 · Newsletter		
11/01/2021	U.S. POSTMASTER	2,312.58
Total 10-6710 · Newsletter		2,312.58
10-6712 · Graphics		
11/12/2021	CDW GOVERNMENT, INC.	691.20
11/12/2021	CDW GOVERNMENT, INC.	86.40
11/12/2021	CDW GOVERNMENT, INC.	86.40
Total 10-6712 · Graphics		864.00
10-6720 · Programming - Adult		
10-6721 · Programs - Performances		
10/27/2021	OPSAL, CAROL	50.00
11/12/2021	HINSON, HAILEY AHANNA	120.00
11/12/2021	HINSON, HAILEY AHANNA	120.00
11/12/2021	WENSTRUP, GARY	225.00
11/12/2021	OPSAL, CAROL	50.00
11/12/2021	HINSON, HAILEY AHANNA	-30.00
11/12/2021	HINSON, HAILEY AHANNA	60.00
Total 10-6721 · Programs - Performances		595.00
10-6722 · Book Discussions&Author Events		
10/27/2021	HALL, RACHEL J.	100.00
10/27/2021	ELDRIDGE, TORI MEI-LING	100.00
10/27/2021	HEAD, CHERYL A.	100.00
10/29/2021	BOOK BIN, THE	-2,208.00
11/12/2021	BOOK BIN, THE	2,208.00
11/12/2021	VARGA, KAREN	36.30
11/12/2021	PALOS HEIGHTS PUBLIC LIBRARY	119.00
Total 10-6722 · Book Discussions&Author Events		455.30

10:10 AM
11/12/21
Cash Basis

COOK MEMORIAL PUBLIC LIBRARY DISTRICT
Bills Paid Report By Class
October 16 through November 12, 2021

Date	Name	Paid Amount
10-6725 · Genealogy		
11/12/2021	MAC ENTEE, THOMAS	100.00
	Total 10-6725 · Genealogy	100.00
	Total 10-6720 · Programming - Adult	1,150.30
10-6730 · Programming - Young Adult		
10-6731 · Programs - YA (Other)		
10/27/2021	SAM'S CLUB DIRECT	49.14
11/12/2021	MORTON, MARK	23.06
	Total 10-6731 · Programs - YA (Other)	72.20
	Total 10-6730 · Programming - Young Adult	72.20
10-6740 · Programming - Children's		
10/31/2021	Amazon Marketplace.com - CMPL Credit Card	7.98
10/31/2021	Amazon Marketplace.com - CMPL Credit Card	116.05
11/12/2021	VRABLIK II, SCOTT STEVEN	625.00
11/12/2021	BAKER & TAYLOR - L5588902	210.05
11/12/2021	ULINE, INC	55.71
	Total 10-6740 · Programming - Children's	1,014.79
10-6760 · Promotions/Prizes		
10-6761 · Promotions/Prizes- Admin/Gen		
10/29/2021	Lovin Oven - CMPL Credit Card	-790.00
10/31/2021	Lovin Oven - CMPL Credit Card	790.00
10/31/2021	Amazon Marketplace.com - CMPL Credit Card	12.78
10/31/2021	Amazon Marketplace.com - CMPL Credit Card	55.09
10/31/2021	Michaels - CMPL Credit Card	84.98
10/31/2021	Amazon Marketplace.com - CMPL Credit Card	15.10
10/31/2021	Amazon Marketplace.com - CMPL Credit Card	140.77
11/12/2021	TOWN SQUARE PUBLICATIONS	435.00
	Total 10-6761 · Promotions/Prizes- Admin/Gen	743.72
10-6762 · Promotions/Prizes- Adults		
10/31/2021	Amazon Marketplace.com - CMPL Credit Card	25.78
	Total 10-6762 · Promotions/Prizes- Adults	25.78
10-6764 · Promotions/Prizes - Circulation		
10/31/2021	Amazon Marketplace.com - CMPL Credit Card	49.95
10/31/2021	Amazon Marketplace.com - CMPL Credit Card	64.73
	Total 10-6764 · Promotions/Prizes - Circulation	114.68
10-6767 · Promotions/Prizes - Outreach		
10/27/2021	SAM'S CLUB DIRECT	64.12
	Total 10-6767 · Promotions/Prizes - Outreach	64.12
10-6770 · Promotions/Prizes - YA		
10/31/2021	Amazon Marketplace.com - CMPL Credit Card	69.23
11/12/2021	BAKER & TAYLOR - L5588902	137.38
11/12/2021	MORTON, MARK	29.48
	Total 10-6770 · Promotions/Prizes - YA	236.09
	Total 10-6760 · Promotions/Prizes	1,184.39

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11/12/21
Cash Basis

COOK MEMORIAL PUBLIC LIBRARY DISTRICT
Bills Paid Report By Class
October 16 through November 12, 2021

Date	Name	Paid Amount
10-6780 · Digital Studios		
10-6781 · Digital Studios - Equipment		
10/31/2021	AtomicFilament.com - CMPL Credit Card A	32.98
10/31/2021	AtomicFilament.com - CMPL Credit Card A	59.98
Total 10-6781 · Digital Studios - Equipment		92.96
Total 10-6780 · Digital Studios		92.96
10-6790 · Workshops		
10-6793 · Workshops - Programs/Classes		
10/22/2021	GERSHBEIN, MICHAEL	-200.00
10/27/2021	VERY SMART PEOPLE LLC	200.00
11/12/2021	DABB, SAMANTHA	150.00
Total 10-6793 · Workshops - Programs/Classes		150.00
10-6794 · Workshops - Supplies		
10/31/2021	Amazon Marketplace.com - CMPL Credit Card	104.95
10/31/2021	Joann Fabrics - CMPL Credit Card	214.88
10/31/2021	Amazon Marketplace.com - CMPL Credit Card	272.48
Total 10-6794 · Workshops - Supplies		592.31
Total 10-6790 · Workshops		742.31
Total 10-6700 · Community Relations		7,433.53
20-8210 · Employer IMRF Disbursements		
10/25/2021		18,492.50
11/05/2021		18,748.18
Total 20-8210 · Employer IMRF Disbursements		37,240.68
20-8250 · Employer Soc Security Tax Disb		
10/25/2021		13,023.64
11/05/2021		10,601.36
Total 20-8250 · Employer Soc Security Tax Disb		23,625.00
Total Expense		665,683.58
Net Ordinary Income		601,523.65
Other Income/Expense		
Other Expense		
60-9800 · Special Reserve Disbursements		
60-9809 · Aspen - Paver/Front Entrance		
11/12/2021	FEATHERSTONE, INC.	1,740.00
Total 60-9809 · Aspen - Paver/Front Entrance		1,740.00
60-9813 · Cook Park - Window Replacement		
11/12/2021	FEATHERSTONE, INC.	5,220.00
Total 60-9813 · Cook Park - Window Replacement		5,220.00
60-9812 · Cook Park - Generator		
11/12/2021	HANSEN PALMER ASSOCIATES LTD.	1,500.00
Total 60-9812 · Cook Park - Generator		1,500.00
Total 60-9800 · Special Reserve Disbursements		8,460.00
Total Other Expense		8,460.00
Net Other Income		-8,460.00
Net Income		593,063.65



Cook Memorial Public Library District

Librarian's Statistical Report - Page 1

October 2021

Registered Card Holders

The number of card holders. Excludes in-house patrons. According to the 2010 census, district population was 59,842. Accounts inactive for three years are deleted in June and December.

	October 2019			October 2021			Percent Change
	Juvenile	Adult	Total	Juvenile	Adult	Total	
Cook Memorial Public Library District	9,380	34,909	44,289	8,034	30,869	38,903	-12.16%
Reciprocal Borrowing Patrons	506	6,677	7,183	404	5,688	6,092	-15.19%
Total	9,886	41,586	51,472	8,438	36,557	44,995	-12.58%

Visitors

	October 2019	October 2021	Percent Change	FY 2020 To Date	FY 2022 To Date	Percent Change
Aspen Drive Library	17,853	12,388	-30.61%	77,782	45,912	-40.97%
Drive-Up		226			226	
Cook Park Library	25,885	10,632	-58.93%	113,976	51,222	-55.06%
Drive-Up	1,408	1,386	-1.56%	5,419	5,581	2.99%
Outreach	1,946	550	-71.74%	7,417	2,728	-63.22%
Total	47,092	25,182	-46.53%	204,594	105,669	-48.35%

Program Attendance

	October 2019	October 2021	Percent Change	FY 2020 To Date	FY 2022 To Date	Percent Change
Adult	1,530	709	-53.66%	4,934	3,140	-36.36%
Juvenile	3,747	979	-73.87%	8,158	4,142	-49.23%
Young Adult	31	233	651.61%	152	287	88.82%
	5,308	1,921	-63.81%	13,244	7,569	-42.85%

Special Services

	October 2019	October 2021	Percent Change	FY 2020 To Date	FY 2022 To Date	Percent Change
Reference Questions	7,351	4,926	-32.99%	30,768	20,317	-33.97%
Library App Users		493			1,750	
Online Databases*	6,441	4,930	-23.46%	16,055	12,897	-19.67%
www.cooklib.org	87,456	78,542	-10.19%	345,222	311,356	-9.81%
Holds Placed	15,807	14,614	-7.55%	65,257	57,134	-12.45%
Holds Filled	13,951	12,477	-10.57%	56,606	53,472	-5.54%
Homebound Items Delivered	1,054	792	-24.86%	4,364	3,223	-26.15%

*A count of sessions, available for 67 of 81 Online Databases.

Collection Size

	October 2019					October 2021					Percent Change
	Juvenile	Adult	Other	Total	Percent of Total	Juvenile	Adult	Other	Total	Percent of Total	
Aspen Drive Library	46,011	37,054		83,065	31.78%	48,688	43,356		92,044	33.67%	10.81%
Cook Park Library	55,956	107,626	148	163,730	62.64%	56,755	108,603	142	165,500	60.54%	1.08%
Outreach	11,732	2,857	10	14,599	5.59%	12,759	3,061	13	15,833	5.79%	8.45%
Total	113,699	147,537	158	261,394		118,202	155,020	155	273,377		4.58%

Librarian's Statistical Report - October 2021 - Page 2

Circulation

	October 2019				October 2021				Percent Change
	Adult	Juvenile	Other	Total	Adult	Juvenile	Other	Total	
Fiction	10,689	23,470		34,159	9,971	22,392		32,363	-5.26%
Foreign Language	310	726		1,036	232	260		492	-52.51%
Large Type	1,674	21		1,695	1,460	24		1,484	-12.45%
Nonfiction	7,926	5,864		13,790	6,217	4,738		10,955	-20.56%
Periodicals	1,379	118		1,497	1,283	95		1,378	-7.95%
Subtotal Print	21,978	30,199		52,177	19,163	27,509		46,672	-10.55%
Bags and Containers			23	23			15	15	-34.78%
Equipment	175	5		180	117	8		125	-30.56%
Interlibrary Loan			220	220			140	140	-36.36%
LINKin	1,559			1,559	1,061			1,061	-31.94%
Multimedia		92		92		52		52	-43.48%
Other			23	23			3	3	-86.96%
Subtotal Other	1,734	97	266	2,097	1,178	60	158	1,396	-33.43%
eAudiobooks			3,989	3,989			4,797	4,797	20.26%
eBooks			5,886	5,886			6,672	6,672	13.35%
eMagazines			1,382	1,382			882	882	-36.18%
eMusic			341	341			280	280	-17.89%
eVideo			478	478			776	776	62.34%
Subtotal Downloadables			12,076	12,076			13,407	13,407	11.02%
Audiobooks	1,083	634		1,717	522	436		958	-44.21%
Compact Discs	2,445	438		2,883	1,466	339		1,805	-37.39%
DVDs, Blu-Ray	16,067	7,005		23,072	8,055	2,585		10,640	-53.88%
Video Games	719	793		1,512	348	543		891	-41.07%
Subtotal Audiovisual	20,314	8,870		29,184	10,391	3,903		14,294	-51.02%
Grand Total All Agencies	44,026	39,166	12,342	95,534	30,732	31,472	13,565	75,769	-20.69%

Agency Subtotals

	October 2019	October 2021	Percent Change	FY 2020 To Date	FY 2022 To Date	Percent Change
Downloadables	12,076	13,407	11.02%	47,844	56,023	17.10%
Aspen Drive Library	20,678	17,123	-17.19%	95,628	73,534	-23.10%
Cook Park Library	56,260	41,453	-26.32%	234,058	177,007	-24.37%
Outreach	6,520	3,786	-41.93%	25,665	12,013	-53.19%
Total	95,534	75,769	-20.69%	403,195	318,577	-20.99%



Director's Report November 2021

David Archer, Library Director

COVID Vaccine Update

On November 4, the federal Occupational Safety and Health Administration (OSHA) released an Emergency Temporary Standard (ETS) requiring that private employers with 100 or more employees mandate that all employees be vaccinated against COVID or undergo weekly testing effective January 4, 2022.

While Illinois local government employers are not subject to OSHA's ETS, they may be subject to Illinois OSHA requirements. Illinois OSHA is aware of the federal ETS standard and are working to develop direction for local government employers by early December. Further information and direction will be forthcoming from the Library's attorney once this guidance from Illinois OSHA is issued. As a reminder, 97.4% of library staff are fully vaccinated.

LINKin Update

The Aurora Public Library has joined the LINKin lending consortium which means that our patrons have quick and easy access to even more materials. Additionally, a new LINKin catalog interface will be coming by the end of the year which will resemble the same look as CMPLD's catalog. LINKin allows patrons to independently request titles not owned or unavailable at their home library. The LINKin group catalog makes it possible to share many titles with all of our users for free and most items will be available for pickup at their home library within one week. The catalog includes audiobooks, books, Blu-rays, CDs, and DVDs. New titles are added every day.

In addition to Aurora, member libraries include: Arlington Heights, Deerfield, Elmhurst, Gail Borden (Elgin); Naperville; Poplar Creek (Streamwood); Skokie; Waukegan; and Wheaton.

One Book One Community

Now in its sixth year, One Book, One Community is a partnership among CMPLD, Indian Trails Public Library and Vernon Area Public Library to bring a community read to our residents.

Taking inspiration from her own life, Laurie Frankel's best-selling novel, *This Is How It Always Is*, offers a timely and thoughtful look at the life of a transgender child and the loving family who eventually helps her thrive. Told through a compassionate lens, the novel takes on questions about identity and the unpredictability of childhood and parenting.



One Book kicks off on Sunday, December 12, from 1-3 pm at both Aspen Drive and Cook Park where patrons can pick up a complimentary copy of *This Is How It Always Is*, courtesy of the Friends of the Library. A variety of programs are scheduled over the next two months, culminating with a presentation by the author on Saturday, February 26 at Stevenson High School.

Cook Memorial Public Library District														
Investment Maturity Schedule														
October 31, 2021														
Investment Account	Issue Date	Maturity Date	Face Value	Coupon/ YTM	Q4 2021	Q1 2022	Q2 2022	Q3 2022	Q4 2022	Q1 2023	Q2 2023	Q3 2023	Q4 2023	Total
Special Reserve Fund:														
Flagstar BK FSB Troy, MI CD	16-Jun-2021	16-Jun-2023	245,000	0.150%							245,000			245,000
Goldman Sachs BK USA New York, NY CD	16-Aug-2021	17-Feb-2023	125,000	0.200%						125,000				125,000
BMW BK North Amer Salt Lake City UT CD (10/08/21)	1-Oct-2021	10-Oct-2023	245,000	0.350%									245,000	245,000
GE Cap Retail BK Draper UT CD (10/08/21)	1-Oct-2021	10-Oct-2023	245,000	0.400%									245,000	245,000
Total Special Reserve			860,000		-	-	-	-	-	125,000	245,000	-	490,000	860,000
Working Cash Fund:														
Total Working Cash Fund			0		-	-	-	-	-	-	-	-	-	-
General Fund:														
UBS BK USA Salt Lake City, UT CD	16-Jun-2021	16-Jun-2022	245,000	0.100%			245,000							245,000
State BK India New York, NY CD	16-Aug-2021	16-Aug-2022	125,000	0.150%				125,000						125,000
Total General Fund			370,000		-	-	245,000	125,000	-	-	-	-	-	370,000
Total Investments			1,230,000		-	-	245,000	125,000	-	125,000	245,000	-	490,000	1,230,000
Difference			0											

Cook Memorial Public Library District
Investment Transaction Schedule - JP Morgan Chase

Date	Investment	Transaction Type	Description	Certificates of Deposit				Savings Accounts			Interest Income				
				General Fund	Special Reserve Fund	Working Cash Fund	Total	General Fund	Special Reserve Fund	Total	CD's - General Fund	CD's - Special Reserve Fund	Savings - General Fund	Savings - Special Reserve Fund	Total
30-Sep-2021	Ending Balance			370,000.00	370,000.00	0.00	740,000.00	56,457.98	200,993.46	357,440.94	61.76	0.00	7.06	25.04	52.91
1-Oct-2021	BMW BK North Amer Salt Lake City UT CD (10/08/21)	Purchase	.350% - Due 10/10/23		245,000.00		245,000.00								
1-Oct-2021	GE Cap Retail BK Draper UT CD (10/08/21)	Purchase	.400% - Due 10/10/23		245,000.00		245,000.00								
18-Oct-2021	UBS Bk USA Salt Lake City UT CD	Interest					0.00				20.14				20.14
29-Oct-2021	Chase Bank	Interest					0.00	2.23	7.93	10.16			2.23	7.93	10.16
31-Oct-2021	Ending Balance			370,000.00	860,000.00	0.00	1,230,000.00	56,460.21	201,001.39	357,451.10	81.90	0.00	9.29	32.97	83.21

Position Summary

Cook Memorial Public Library

Report date as of Oct 29, 2021

Report run time: November 01, 2021 04:19 PM

Qty	Security	Mat/Exp Date	Cost	Share Price	Market Value	Unreal G/L	% Unreal G/L	Est Ann Inc	CY	Div/Int Rate	YTM
								Accr Int	Cost Yld		
Cook Memorial PLD General / ... 6412			370,000.00		369,918.69	-81.31	-0.02	432.50	0.12		
								38.01	0.12		
CD			370,000.00		369,918.69	-81.31	-0.02	432.50	0.12		
								38.01	0.12		
125,000	***STATE BK INDIA NEW YORK N Y C/D FDIC INS TO LIMITS 856285WT4060	08/16/2022	125,000.00	100.0255	125,031.88	31.88	0.03	187.50	0.15	0.15	0.00
								38.01	0.15		
245,000	UBS BK USA SALT LAKE CITY UT C/D FDIC INS TO LIMITS 90348JM56060	06/16/2022	245,000.00	99.9538	244,886.81	-113.19	-0.05	245.00	0.10	0.10	0.00
								0.00	0.10		
Cook Memorial PLD Special Res / ... 6414			860,000.00		858,113.87	-1,886.13	-0.22	2,455.00	0.29		
									0.29		
CD			860,000.00		858,113.87	-1,886.13	-0.22	2,455.00	0.29		
									0.29		
245,000	BMW BK NORTH AMER SALT LAKE CITY UTAH C/D FDIC INS TO LIMITS 05580AE59060	10/10/2023	245,000.00	99.7721	244,441.64	-558.36	-0.23	857.50	0.35	0.35	0.00
								0.00	0.35		
245,000	FLAGSTAR BK FS8 TROY MICH C/D FDIC INS TO LIMITS 33847E4M6060	06/16/2023	245,000.00	99.6388	244,115.06	-884.94	-0.36	367.50	0.15	0.15	0.00
								0.00	0.15		
125,000	GOLDMAN SACHS BK USA NEW YORK C/D FDIC INS TO LIMITS 38149MYJ6060	02/17/2023	125,000.00	99.9023	124,877.88	-122.12	-0.10	250.00	0.20	0.20	0.00
								0.00	0.20		
245,000	GE CAP RETAIL BK DRAPER UTAH C/D FDIC INS TO LIMITS 87165EUT2060	10/10/2023	245,000.00	99.8691	244,679.29	-320.71	-0.13	980.00	0.40	0.40	0.00
								0.00	0.40		
Total			1,230,000.00		1,228,032.56	-1,967.44	-0.16	2,887.50	0.24		
								38.01	0.23		

Report includes Account(s): ...6412, ...6414, ...6415

Please note disclosures and glossary included herein for important information about this report

J.P.Morgan

Cook Memorial Public Library District

Investment Transaction Schedule - Byline Bank

Date	Investment	Transaction Type	Description	Savings Accounts			Interest Income				
				General Fund	Special Reserve Fund	Total	CD's - General Fund	CD's - Special Reserve Fund	Savings - General Fund	Savings - Special Reserve Fund	Total
30-Sep-2021	Ending Balance			10,764.83	641,210.79	651,975.62	0.00	0.00	6.75	402.26	409.01
31-Oct-2021		Interest	For October 2021	2.28	135.60	137.88			2.28	135.60	137.88
						0.00					0.00
31-Oct-2021	Ending Balance			10,767.11	641,346.39	652,113.50	0.00	0.00	9.03	537.86	546.89

Cook Memorial Public Library District

Investment Transaction Schedule - MaxSafe Account - General Fund

Date	Investment	Transaction Type	Description	MaxSafe Account - General Fund	Interest Income
30-Jun-2021	Ending Balance			5,229,952.54	7,136.56
31-Jul-2021	Wintrust Bank	Interest	For July 2021	300.90	300.90
31-Jul-2021	Ending Balance			5,230,253.44	300.90
31-Aug-2021	Wintrust Bank	Interest	For August 2021	321.26	321.26
31-Aug-2021	Ending Balance			5,230,574.70	622.16
30-Sep-2021	Wintrust Bank	Interest	For September 2021	302.08	302.08
30-Sep-2021	Ending Balance			5,230,876.78	924.24
29-Oct-2021	Wintrust Bank	Interest	For October 2021	312.71	312.71
31-Oct-2021	Ending Balance			5,231,189.49	1,236.95

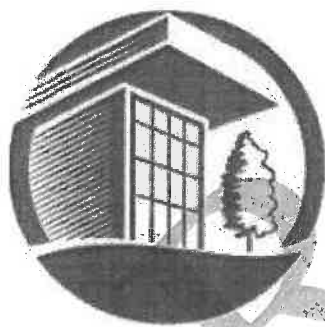
Cook Memorial Public Library District

Investment Transaction Schedule - MaxSafe Account - Special Reserve Fund

Date	Investment	Transaction Type	Description	MaxSafe Account - Special Reserve Fund	Interest Income
30-Jun-2021	Ending Balance			1,231,564.44	862.83
31-Jul-2021	Wintrust Bank	Interest	For July 2021	20.24	20.24
31-Jul-2021	Ending Balance			1,231,584.68	20.24
31-Aug-2021	Wintrust Bank	Interest	For August 2021	21.66	21.66
31-Aug-2021	Ending Balance			1,231,606.34	41.90
30-Sep-2021	Wintrust Bank	Interest	For September 2021	20.51	20.51
30-Sep-2021	Ending Balance			1,231,626.85	62.41
29-Oct-2021	Wintrust Bank	Interest	For October 2021	24.70	24.70
31-Oct-2021	Ending Balance			1,231,651.55	87.11

COOK MEMORIAL PUBLIC LIBRARY DISTRICT
LAKE COUNTY, ILLINOIS

ANNUAL FINANCIAL REPORT



Cook
Memorial Public
Library
District

FOR THE FISCAL YEAR ENDED
JUNE 30, 2021

**COOK MEMORIAL PUBLIC LIBRARY DISTRICT
LAKE COUNTY, ILLINOIS**

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INTRODUCTORY SECTION

DRAFT

**COOK MEMORIAL PUBLIC LIBRARY DISTRICT
LAKE COUNTY, ILLINOIS**

**Principal Officials
June 30, 2021**

**LEGISLATIVE
BOARD OF TRUSTEES**

Wendy Vieth, President

Jim Larson, Vice President

Karen Singer, Secretary

Phyllis Dobbs, Treasurer

Laura Valenziano, Trustee

Kristen Palic, Trustee

Nathan Johnson, Trustee

ADMINISTRATIVE

David Archer, Library Director

Russ Cerqua, Business Manager

FINANCIAL SECTION

This section includes:

Independent Auditors' Report

Management's Discussion and Analysis

Basic Financial Statements

Required Supplementary Information

Other Supplementary Information

Supplemental Schedule

INDEPENDENT AUDITORS' REPORT

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

DRAFT



INDEPENDENT AUDITORS' REPORT

October 27, 2021

Members of the Board of Trustees
Cook Memorial Public Library District
Libertyville, Illinois

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Cook Memorial Public Library District, Illinois, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the 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 Cook Memorial Public Library District, Illinois, as of June 30, 2021, 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.

Other Matters

Required Supplementary Information

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

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Cook Memorial Public Library District, Illinois' basic financial statements. The introductory section, other supplementary information and supplemental schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements.

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

The introductory section has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

LAUTERBACH & AMEN, LLP

MANAGEMENT'S DISCUSSION AND ANALYSIS

DRAFT

COOK MEMORIAL PUBLIC LIBRARY DISTRICT

LAKE COUNTY, ILLINOIS

Management's Discussion and Analysis

June 30, 2021

Our discussion and analysis of the Cook Memorial Public Library District's financial performance provides an overview of the District's financial activities for the fiscal year ended June 30, 2021. Please read it in conjunction with the District's financial statements.

FINANCIAL HIGHLIGHTS

- The District's net position increased from a restated balance of \$14,466,309 to \$15,763,676, an increase of \$1,297,367 or 9.0 percent.
- During the year, government-wide revenues totaled \$9,844,696, while government-wide expenses totaled \$8,547,329, resulting in an increase to net position of \$1,297,367.
- Total fund balances for the governmental funds were \$7,567,765 at June 30, 2021 compared to \$6,598,791 in the prior year, an increase of \$968,974 or 14.7 percent.
- Beginning net position/fund balance was restated to correct an error in the prior year reporting of prepaids, accounts payable and accrued interest payable.

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 District as a whole and present a longer-term view of the District'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 District's operation in more detail than the government-wide statements by providing information about the District'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 District'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 District is improving or deteriorating. Consideration of other nonfinancial factors, such as changes in the District's property tax base, is needed to assess the overall health of the District.

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 District that are principally supported by taxes and charges for services revenues (governmental activities). The governmental activities of the District include the cultural function.

**COOK MEMORIAL PUBLIC LIBRARY DISTRICT
LAKE COUNTY, ILLINOIS**

**Management's Discussion and Analysis
June 30, 2021**

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 District, like other local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The District 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 District'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 District maintains four 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, IMRF and Social Security Fund, and Special Reserve Fund, all of which are considered major funds. The Working Cash Fund is presented as a nonmajor fund.

The District 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 District's progress in funding its obligation to provide benefits to its employees.

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

**COOK MEMORIAL PUBLIC LIBRARY DISTRICT
LAKE COUNTY, ILLINOIS**

**Management's Discussion and Analysis
June 30, 2021**

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 District, assets/deferred outflows exceeded liabilities/deferred inflows by \$15,763,676.

	Net Position	
	6/30/2021	6/30/2020
Current Assets	\$ 17,343,079	16,253,612
Capital Assets	20,041,924	20,829,813
Other Assets	147,604	—
Total Assets	37,532,607	37,083,425
Deferred Outflows	368,909	676,596
Total Assets/Deferred Outflows	37,901,516	37,760,021
Long-Term Liabilities	9,397,201	11,680,675
Other Liabilities	1,173,569	1,047,074
Total Liabilities	10,570,770	12,727,749
Deferred Inflows	11,567,070	10,456,903
Total Liabilities/Deferred Inflows	22,137,840	23,184,652
Net Position		
Net Investment in Capital Assets	10,140,924	10,231,813
Restricted	159,884	167,937
Unrestricted	5,462,868	4,175,619
Total Net Position	15,763,676	14,575,369

A large portion of the District's net position (\$10,140,924 or 64.3 percent) reflects its investment in capital assets (for example, land, buildings, equipment and furniture), less any related debt used to acquire those assets that is still outstanding. The District uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending.

An additional portion, \$159,884 or 1.0 percent of the District's net position, represents resources that are subject to external restrictions on how they may be used (\$11,293 restricted for Donor, \$125,779 restricted for IMRF and \$22,812 restricted for social security). The remaining \$5,462,868, or 34.7 percent, represents unrestricted net position and may be used to meet the government's ongoing obligations to citizens and creditors.

**COOK MEMORIAL PUBLIC LIBRARY DISTRICT
LAKE COUNTY, ILLINOIS**

**Management's Discussion and Analysis
June 30, 2021**

GOVERNMENT-WIDE FINANCIAL ANALYSIS - Continued

	Change in Net Position	
	6/30/2021	6/30/2020
Revenues		
Program Revenues		
Charges for Services	\$ 21,921	85,544
Operating Grants/Contributions	96,776	78,921
General Revenues		
Property Taxes	9,556,888	9,336,580
Replacement Taxes	115,895	91,371
Interest and Miscellaneous	53,216	200,885
Total Revenues	9,844,696	9,793,301
Expenses		
Culture and Recreation	8,547,329	9,048,155
Change in Net Position	1,297,367	745,146
Net Position - Beginning as Restated	14,466,309	13,830,223
Net Position - Ending	15,763,676	14,575,369

Net position of the District's governmental activities increased from a restated balance of \$14,466,309 to \$15,763,676.

Revenues of \$9,844,696 exceeded expenses of \$8,547,329, resulting in the increase to net position in the current year of \$1,297,367.

Governmental Activities

In the current year, governmental net position increased \$1,297,367 or 9.0 percent. Operating Grants/Contributions, Property Taxes and Replacement taxes revenues increased \$17,855, \$220,308, and \$24,524 over the prior year, respectively.

**COOK MEMORIAL PUBLIC LIBRARY DISTRICT
LAKE COUNTY, ILLINOIS**

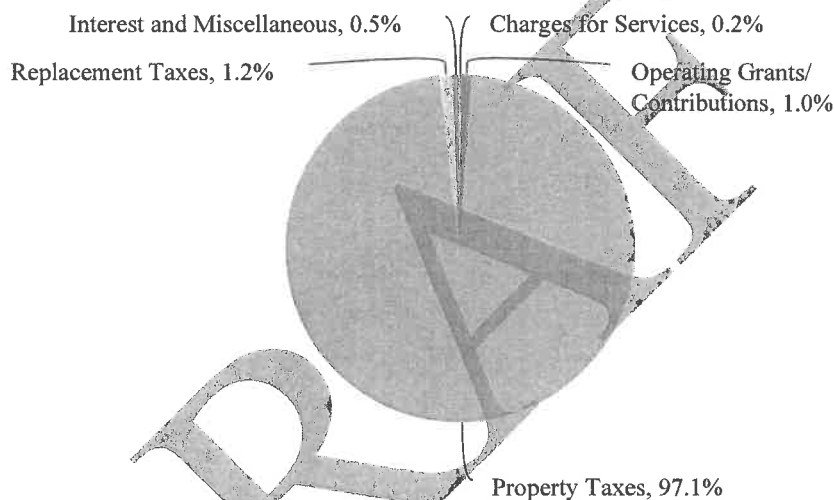
**Management's Discussion and Analysis
June 30, 2021**

GOVERNMENT-WIDE FINANCIAL ANALYSIS - Continued

Governmental Activities - Continued

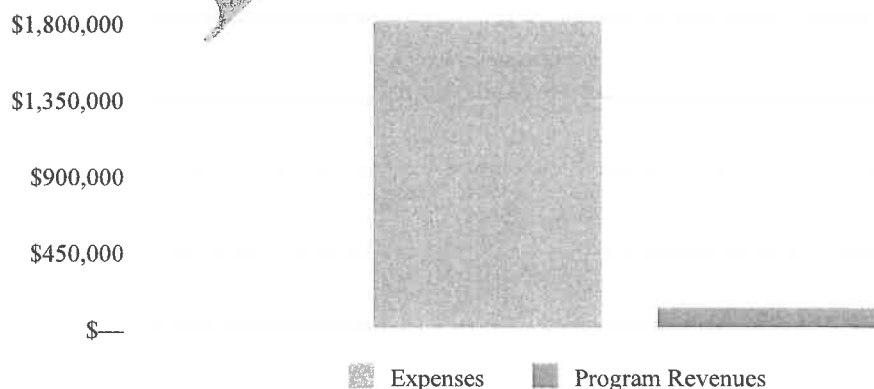
The following table graphically depicts the major revenue sources of the District. It depicts very clearly the reliance of property taxes to fund governmental activities.

**Revenues by Source - Governmental Activities
June 30, 2021**



The 'Expenses and Program Revenues' Table identifies those governmental functions where program expenses greatly exceed revenues. Program expenses then signify the District's reliance on general revenues such as property taxes to fund operations.

**Expenses and Program Revenues
Governmental Activities
June 30, 2021**



**COOK MEMORIAL PUBLIC LIBRARY DISTRICT
LAKE COUNTY, ILLINOIS**

**Management's Discussion and Analysis
June 30, 2021**

FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS

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

Governmental funds

The focus of the District'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 \$7,567,765 which is an increase of 14.7 percent from last year's ending fund balance of \$6,598,791.

The General Fund reported an increase of \$1,040,444, prior to a transfer out of \$400,000. The transfer was primarily due to the District's typical annual transfer of unexpended General Funds to the Capital Projects (Special Reserve) Fund. This \$400,000 transfer is part of the funding earmarked for future capital projects and major repairs. The IMRF and Social Security Fund reported a decrease of \$3,872, due primarily to more spending of expenditures compared to the taxes received. The Special Reserve Fund had an increase of \$332,402, due primarily to the \$400,000 transfer from the General Fund.

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 \$9,053,346, compared to budgeted revenues of \$8,922,000. This resulted primarily from property tax and grant receipts being \$110,347 and \$41,776 higher than the budgeted amounts of \$8,679,000 and \$55,000, respectively.

The General Fund actual expenditures were lower than budgeted expenditures. Actual expenditures totaled \$8,012,902, while budgeted expenditures totaled \$9,000,000. This was due primarily to substantial savings realized versus the budgeted expenditures in the areas of personnel services, maintenance, and community relation expenditures, along with smaller savings on other budget line items.

**COOK MEMORIAL PUBLIC LIBRARY DISTRICT
LAKE COUNTY, ILLINOIS**

**Management's Discussion and Analysis
June 30, 2021**

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

The District's investment in capital assets for its governmental activities as of June 30, 2021 was \$20,041,924 (net of accumulated depreciation). This investment in capital assets includes land, construction in progress, building, and improvements, furniture and equipment, vehicles, automated library system, and library materials.

	Capital Assets - Net of Depreciation	
	6/30/2021	6/30/2020
Land	\$ 1,008,500	1,008,500
Construction in Progress	59,645	—
Building and Improvements	16,143,326	16,701,995
Furniture and Equipment	869,689	1,019,555
Vehicles	16,088	23,120
Automated Library System	57,474	72,386
Library Materials	1,887,202	2,004,257
Total	20,041,924	20,829,813

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

Construction in Progress	\$ 59,645
Building and Improvements	4,043
Furniture and Equipment	91,253
Automated Library System	12,365
Library Materials	466,809
	<u>634,115</u>

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

Debt Administration

At year-end, the District had total outstanding debt of \$9,901,000 as compared to \$10,598,000 the previous year. During the current fiscal year, the District did not issue any new long-term debt, but retired \$697,000 of existing long-term 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 \$95,391,847.

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

**COOK MEMORIAL PUBLIC LIBRARY DISTRICT
LAKE COUNTY, ILLINOIS**

**Management's Discussion and Analysis
June 30, 2021**

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES

The District's elected and appointed officials considered many factors when setting the fiscal-year 2022 budget, including the economy, tax rates, and anticipated costs for services. The District is faced with a similar economic environment as many of the other libraries are faced with.

As of the date of this report, the extent of the impact of COVID-19 on the District's operations and financial position cannot be determined.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the District'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, Cook Memorial Public Library District, 413 N. Milwaukee Avenue, Libertyville, Illinois 60048

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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.

**COOK MEMORIAL PUBLIC LIBRARY DISTRICT
LAKE COUNTY, ILLINOIS**

**Statement of Net Position
June 30, 2021**

See Following Page

DRAFT

**COOK MEMORIAL PUBLIC LIBRARY DISTRICT
LAKE COUNTY, ILLINOIS**

**Statement of Net Position
June 30, 2021**

	<u>Governmental Activities</u>
ASSETS	
Current Assets	
Cash and Investments	\$ 12,207,710
Receivables - Net of Allowances	5,066,490
Prepays	68,879
Total Current Assets	<u>17,343,079</u>
Noncurrent Assets	
Capital Assets	
Nondepreciable	1,068,145
Depreciable	28,832,065
Accumulated Depreciation	<u>(9,858,286)</u>
Total Capital Assets	20,041,924
Other Asset	
Net Pension Asset - IMRF	<u>147,604</u>
Total Noncurrent Assets	<u>20,189,528</u>
Total Assets	<u>37,532,607</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred Items - IMRF	<u>368,909</u>
Total Assets and Deferred Outflows of Resources	<u>37,901,516</u>

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

	Governmental Activities
LIABILITIES	
Current Liabilities	
Accounts Payable	\$ 88,979
Accrued Payroll	208,268
Accrued Interest Payable	112,272
Compensated Absences Payable	52,050
Debt Certificate Payable	712,000
Total Current Liabilities	<u>1,173,569</u>
Noncurrent Liabilities	
Compensated Absences Payable	208,201
Debt Certificate Payable	9,189,000
Total Noncurrent Liabilities	<u>9,397,201</u>
Total Liabilities	<u>10,570,770</u>
DEFERRED INFLOWS OF RESOURCES	
Property Taxes	9,478,067
Deferred Items - IMRF	2,089,003
Total Deferred Inflows of Resources	<u>11,567,070</u>
Total Liabilities and Deferred Inflows of Resources	<u>22,137,840</u>
NET POSITION	
Investment in Capital Assets	10,140,924
Restricted - Donor	11,293
Restricted - IMRF	125,779
Restricted - Social Security	22,812
Unrestricted	<u>5,462,868</u>
Total Net Position	<u>15,763,676</u>

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

**COOK MEMORIAL PUBLIC LIBRARY DISTRICT
LAKE COUNTY, ILLINOIS**

Statement of Activities

For the Fiscal Year Ended June 30, 2021

	Expenses	Program Revenues			Net (Expenses)/ Revenues
		Charges for Services	Operating Grants/ Contributions	Capital Grants/ Contributions	
Governmental Activities					
Culture and Recreation	\$ 8,268,861	21,921	96,776	—	(8,150,164)
Interest on Long-Term Debt	278,468	—	—	—	(278,468)
Total Governmental Activities	8,547,329	21,921	96,776	—	(8,428,632)
General Revenues					
Taxes					
Property Taxes					9,556,888
Intergovernmental - Unrestricted					
Replacement Taxes					115,895
Interest					36,059
Miscellaneous					17,157
					<u>9,725,999</u>
Change in Net Position					1,297,367
Net Position - Beginning as Restated					<u>14,466,309</u>
Net Position - Ending					<u><u>15,763,676</u></u>

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

**COOK MEMORIAL PUBLIC LIBRARY DISTRICT
LAKE COUNTY, ILLINOIS**

**Balance Sheet - Governmental Funds
June 30, 2021**

	<u>General</u>
ASSETS	
Cash and Investments	\$ 8,153,957
Receivables - Net of Allowances	
Property Taxes	4,613,696
Other	11,142
Prepays	68,879
Total Assets	<u>12,847,674</u>
LIABILITIES	
Accounts Payable	42,221
Accrued Payroll	208,268
Total Liabilities	<u>250,489</u>
DEFERRED INFLOWS OF RESOURCES	
Property Taxes	8,650,033
Total Liabilities and Deferred Inflows of Resources	<u>8,900,522</u>
FUND BALANCES	
Nonspendable	68,879
Restricted	11,293
Committed	—
Assigned	390,000
Unassigned	3,476,980
Total Fund Balances	<u>3,947,152</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>12,847,674</u>

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

IMRF and Social Security	Special Reserve	Nonmajor Working Cash	Totals
534,973	2,963,004	555,776	12,207,710
441,652	—	—	5,055,348
—	—	—	11,142
—	—	—	68,879
976,625	2,963,004	555,776	17,343,079
—	46,758	—	88,979
—	—	—	208,268
—	46,758	—	297,247
828,034	—	—	9,478,067
828,034	46,758	—	9,775,314
—	—	—	68,879
148,591	—	—	159,884
—	2,916,246	555,776	3,472,022
—	—	—	390,000
—	—	—	3,476,980
148,591	2,916,246	555,776	7,567,765
976,625	2,963,004	555,776	17,343,079

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

**COOK MEMORIAL PUBLIC LIBRARY DISTRICT
LAKE COUNTY, ILLINOIS**

**Reconciliation of the Total Governmental Fund Balance to the Statement of Net Position
June 30, 2021**

Total Governmental Fund Balances	\$ 7,567,765
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Amounts reported for governmental activities in the Statement of Net Position
are different because:

Capital assets used in Governmental Activities are not financial resources and therefore, are not reported in the funds.	20,041,924
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A net pension asset is not considered to represent a financial resource and therefore is not reported in the funds. Net Pension Asset - IMRF	147,604
--	---------

Deferred outflows (inflows) of resources related to the pensions not reported in the funds. Deferred Items - IMRF	(1,720,094)
--	-------------

Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds. Compensated Absences	(260,251)
Debt Certificates	(9,901,000)
Accrued Interest Payable	<u>(112,272)</u>

Net Position of Governmental Activities	<u>15,763,676</u>
--	--------------------------

**COOK MEMORIAL PUBLIC LIBRARY DISTRICT
LAKE COUNTY, ILLINOIS**

**Statement of Revenues, Expenditures and Changes in Fund Balances
For the Fiscal Year Ended June 30, 2021**

	<u>General</u>
Revenues	
Taxes	\$ 8,789,347
Intergovernmental	212,671
Charges for Services	21,921
Interest	24,842
Miscellaneous	4,565
Total Revenues	<u>9,053,346</u>
Expenditures	
Culture and Recreation	7,002,008
Capital Outlay	28,986
Debt Service	
Principal Payment	697,000
Interest and Fiscal Charges	284,908
Total Expenditures	<u>8,012,902</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>1,040,444</u>
Other Financing Sources (Uses)	
Transfers In	—
Transfers Out	(400,000)
	<u>(400,000)</u>
Net Change in Fund Balances	640,444
Fund Balances - Beginning as Restated	<u>3,306,708</u>
Fund Balances - Ending	<u><u>3,947,152</u></u>

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

IMRF and Social Security	Special Reserve	Nonmajor Working Cash	Totals
767,541	—	—	9,556,888
—	—	—	212,671
—	—	—	21,921
—	11,217	—	36,059
—	12,592	—	17,157
767,541	23,809	—	9,844,696
771,413	—	—	7,773,421
—	91,407	—	120,393
—	—	—	697,000
—	—	—	284,908
771,413	91,407	—	8,875,722
(3,872)	(67,598)	—	968,974
—	400,000	—	400,000
—	—	—	(400,000)
—	400,000	—	—
(3,872)	332,402	—	968,974
152,463	2,583,844	555,776	6,598,791
148,591	2,916,246	555,776	7,567,765

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

**COOK MEMORIAL PUBLIC LIBRARY DISTRICT
LAKE COUNTY, ILLINOIS**

**Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances
to the Statement of Activities
For the Fiscal Year Ended June 30, 2021**

Net Change in Fund Balances - Total Governmental Funds	\$ 968,974
---	-------------------

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	634,115
Depreciation Expense	(1,422,004)
Disposals - Cost	(660,603)
Disposals - Accumulated Depreciation	660,603

The net effect of deferred outflows (inflows) of resources related to the pensions not reported in the funds.

Change in Deferred Items - IMRF	(1,418,022)
---------------------------------	-------------

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 to Compensated Absences Payable	(55,456)
Change to Net Pension Liability/(Asset) - IMRF	1,886,320
Retirement of Debt	697,000

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

6,440

Changes in Net Position of Governmental Activities

1,297,367

**COOK MEMORIAL PUBLIC LIBRARY DISTRICT
LAKE COUNTY, ILLINOIS**

**Notes to the Financial Statements
June 30, 2021**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Cook Memorial Public Library District (the District) is an Illinois local government. The District maintains two facilities, the Aspen Drive Library, Vernon Hills, and the Cook Park Library, Libertyville and operates a traveling bookmobile. The District's mission is to provide and promote open access to information, ideas, and creative expression and to encourage life-long learning and personal growth.

The government-wide financial statements of the District have been prepared in conformity with accounting principles generally accepted in the United States of America, as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and reporting principles. The more significant accounting policies are described below.

REPORTING ENTITY

The District is a body and politic established under Illinois Compiled Statutes governed by an elected Board of Trustees. These financial statements present the District's reporting entity as required by accounting principles generally accepted in the United States of America. The District is considered to be a primary government since its Board of Trustees is separately elected and the District is fiscally independent.

The District has developed criteria to determine whether organizations with separate governing boards meet the criteria of a component unit. The criteria include whether the potential component unit is legally separate, and whether the District is financially accountable for the organization. There is no entity included as a component unit, and the District is not considered to be a component unit of any other government unit.

BASIS OF PRESENTATION

Government-Wide Statements

The District's basic financial statements include both government-wide (reporting the District as a whole) and fund financial statements (reporting the District's major funds). The District's culture and recreation 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 District's net position is reported in three parts: net investment in capital assets; restricted; and unrestricted. The District 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 District's functions. These functions are supported by general government revenues (property taxes, certain intergovernmental revenues, and charges for services, 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.

**COOK MEMORIAL PUBLIC LIBRARY DISTRICT
LAKE COUNTY, ILLINOIS**

**Notes to the Financial Statements
June 30, 2021**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

BASIS OF PRESENTATION - Continued

Government-Wide Statements - Continued

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

The District does not allocate indirect costs.

This government-wide focus is more on the sustainability of the District as an entity and the change in the District'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 District:

General Fund is the general operating fund of the District. It accounts for all revenues and expenditures of the District which are not accounted for in other funds. 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 a specified purpose. The District maintains one nonmajor special revenue fund.

Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities. The Special Reserve Fund is a major fund.

Permanent Funds are used to report resources that are legally restricted to the extent that only earning, and not principal, may be used for purposes that support the reporting government's programs, that is, for the benefit of the government or its citizenry. The District maintains one nonmajor permanent 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.

**COOK MEMORIAL PUBLIC LIBRARY DISTRICT
LAKE COUNTY, ILLINOIS**

**Notes to the Financial Statements
June 30, 2021**

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 District 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.

**COOK MEMORIAL PUBLIC LIBRARY DISTRICT
LAKE COUNTY, ILLINOIS**

**Notes to the Financial Statements
June 30, 2021**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

ASSETS/DEFERRED OUTFLOWS, LIABILITIES/DEFERRED INFLOWS, AND NET POSITION OR EQUITY

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.

Investments are generally reported at fair value. Short-term investments are reported at cost, which approximates fair value. For investments, the District 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. At year-end, the District does not have any investments.

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. 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.

Prepays

Prepays are valued at cost, which approximates market, using the first-in/first-out (FIFO) method. The cost of governmental fund-type prepaids are recorded as expenditures when consumed rather than when purchased. Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaids in both the government-wide and fund financial statements.

Deferred Outflows/Inflows of Resources

Deferred outflow/inflow of resources represents an acquisition/reduction of net position 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.

**COOK MEMORIAL PUBLIC LIBRARY DISTRICT
LAKE COUNTY, ILLINOIS**

**Notes to the Financial Statements
June 30, 2021**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

ASSETS/DEFERRED OUTFLOWS, LIABILITIES/DEFERRED INFLOWS, AND NET POSITION OR EQUITY - Continued

Capital Assets

Capital assets purchased or acquired with an original cost of \$2,000 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 District 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.

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

Building and Improvements	40 Years
Furniture and Equipment	5 - 20 Years
Vehicles	8 Years
Automated Library System	5 Years
Library Materials	7 Years

Compensated Absences

The District provides paid vacation for all full-time employees based on their job classification or the number of years of service. The District's policy allows employees to accumulate unused vacation days up to thirty-five days. These days are then paid to the employee based on their salary upon retirement or termination. All vacation pay is accrued when incurred in the government-wide financial statements. In addition, all full-time employees accrue sick leave at the rate of one day per month to a maximum of 240 working days. Since these accumulated sick days are not payable when the employee leaves employment there is no sick pay accrued at year end.

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.

**COOK MEMORIAL PUBLIC LIBRARY DISTRICT
LAKE COUNTY, ILLINOIS**

**Notes to the Financial Statements
June 30, 2021**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

ASSETS/DEFERRED OUTFLOWS, LIABILITIES/DEFERRED INFLOWS, AND NET POSITION OR EQUITY - 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.

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."

NOTE 2 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

BUDGETARY INFORMATION

The District's budget is prepared on the modified accrual basis of accounting. As prescribed by the statutes, the District in its budgeting process includes as a resource (amount available for current expenditures) a portion of the fund balance what has been accumulated in prior years. The budgets must be approved within 90 days after the beginning of the fiscal year.

The District follows these procedures in establishing the budgetary data reflected in the financial statements:

1. The Board of Trustees adopts a Budget and Appropriation Ordinance
2. Notice is published in the paper that the tentative Annual Budget and Appropriation Ordinance are available for public inspection.
3. Budget hearings are conducted, 30 days after publication.
4. The budget is legally enacted through passage of an ordinance by the Board of Trustees.
5. The budget may be amended by the Board of Trustees.
6. Budgets are adopted on a basis consistent with the prior year.
7. A certified copy of the Annual Budget and Appropriation Ordinance must be filed with the County Clerk within 30 days of adoption.

During the year ended June 30, 2021, there were no amendments to the operating budget. The original and final budget amounts presented represent the original operating budget and final operating budget. The budget was approved on August 18, 2020 for all funds, except the Working Cash Fund.

**COOK MEMORIAL PUBLIC LIBRARY DISTRICT
LAKE COUNTY, ILLINOIS**

**Notes to the Financial Statements
June 30, 2021**

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

DEPOSITS AND INVESTMENTS

The District 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 District 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 Funds is an investment pool managed by the Illinois Public Treasurer's Office which allows governments within the State to pool their funds for investment purposes. Illinois Funds is not registered with the SEC as an investment company. Investments in Illinois Funds are valued at the share price, which is the price for which the investment could be sold.

Interest Rate Risk, Credit Risk, Custodial Credit Risk, and Concentration Risk

Deposits. At year-end, the carrying amount of the District's deposits totaled \$11,801,905 and the bank balances totaled \$11,897,049. In addition, the District has \$405,805 invested in the Illinois Funds 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 District 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 District 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 District'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.

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 District's investments in the Illinois Funds were rated AAAM by Standard and 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 District'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.

**COOK MEMORIAL PUBLIC LIBRARY DISTRICT
LAKE COUNTY, ILLINOIS**

**Notes to the Financial Statements
June 30, 2021**

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

DEPOSITS AND INVESTMENTS - Continued

Interest Rate Risk, Credit Risk, Custodial Credit Risk, and Concentration Risk - Continued

Custodial Credit Risk - Continued. For an investment, this is the risk that in the event of the failure of the counterparty, the District will not be able to recover the value of its investment or collateral securities that are in the possession of an outside party. The District'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 District's investment in a single issuer. The District's investment policy does not address concentration risk. At year-end, the District does not have any investments over 5 percent of the total cash and investment portfolio.

PROPERTY TAXES

Property taxes for 2020 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 June 1 and September 1. The County collects such taxes and remits them periodically to the District. The allowance for uncollectible taxes has been stated at 1% of the tax levy, to reflect actual collection experience.

INTERFUND TRANSFERS

Interfund transfers for the year consisted of the following:

Transfer In	Transfer Out	Amount
Special Reserve	General	<u>\$ 400,000</u>

Transfers are used to move revenues from the General Fund to the Capital Projects Fund for future capital improvement projects.

COOK MEMORIAL PUBLIC LIBRARY DISTRICT
LAKE COUNTY, ILLINOIS

Notes to the Financial Statements
June 30, 2021

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	\$ 1,008,500	—	—	1,008,500
Construction in Progress	—	59,645	—	59,645
	<u>1,008,500</u>	<u>59,645</u>	<u>—</u>	<u>1,068,145</u>
Depreciable Capital Assets				
Building and Improvements	21,627,689	4,043	—	21,631,732
Furniture and Equipment	2,546,488	91,253	—	2,637,741
Vehicles	224,914	—	—	224,914
Automated Library System	335,162	12,365	—	347,527
Library Materials	4,183,945	466,809	660,603	3,990,151
	<u>28,918,198</u>	<u>574,470</u>	<u>660,603</u>	<u>28,832,065</u>
Less Accumulated Depreciation				
Building and Improvements	4,925,694	562,712	—	5,488,406
Furniture and Equipment	1,526,933	241,119	—	1,768,052
Vehicles	201,794	7,032	—	208,826
Automated Library System	262,776	27,277	—	290,053
Library Materials	2,179,688	583,864	660,603	2,102,949
	<u>9,096,885</u>	<u>1,422,004</u>	<u>660,603</u>	<u>9,858,286</u>
Total Net Depreciable Capital Assets	<u>19,821,313</u>	<u>(847,534)</u>	<u>—</u>	<u>18,973,779</u>
Total Net Capital Assets	<u>20,829,813</u>	<u>(787,889)</u>	<u>—</u>	<u>20,041,924</u>

Depreciation expense of \$1,422,004 was charged to the culture and recreation function.

**COOK MEMORIAL PUBLIC LIBRARY DISTRICT
LAKE COUNTY, ILLINOIS**

**Notes to the Financial Statements
June 30, 2021**

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

LONG - TERM DEBT

Debt Certificates

The District 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 certificate currently outstanding are as follows:

Issue	Beginning Balances	Issuances	Retirements	Ending Balances
General Obligation Refunding Debt Certificates (Limited Tax), Series 2015A - Due in annual installments of \$125,000 to \$330,000 plus interest at 2.31% through February 1, 2028.	\$ 2,325,000		285,000	2,040,000
Refunding Debt Certificates, Series 2016 - Due in annual installments of \$325,000 to \$770,000 plus interest at 1.84% through February 1, 2029.	3,840,000	—	340,000	3,500,000
Debt Certificates, Series 2019 - Due in annual installments of \$72,000 to \$465,000 plus interest at 3.62% through February 1, 2039.	4,433,000	—	72,000	4,361,000
	10,598,000	—	697,000	9,901,000

Long-Term Liability 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	\$ 204,795	110,912	55,456	260,251	52,050
Net Pension Liability/(Asset) - IMRF	1,738,716	—	1,886,320	(147,604)	—
Debt Certificates	10,598,000	—	697,000	9,901,000	712,000
	12,541,511	110,912	2,638,776	10,013,647	764,050

Payments on the compensated absences, net pension liability/(asset), and debt certificates are made by the General Fund.

**COOK MEMORIAL PUBLIC LIBRARY DISTRICT
LAKE COUNTY, ILLINOIS**

**Notes to the Financial Statements
June 30, 2021**

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

LONG-TERM DEBT - 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
2022	\$ 712,000	269,454
2023	728,000	253,628
2024	744,000	237,426
2025	761,000	220,792
2026	778,000	203,700
2027	795,000	186,368
2028	813,000	168,756
2029	830,000	151,728
2030	96,000	135,388
2031	350,000	131,912
2032	362,000	119,242
2033	375,000	106,138
2034	389,000	92,564
2035	403,000	78,482
2036	418,000	63,894
2037	433,000	48,762
2038	449,000	33,086
2039	465,000	16,840
Total	9,901,000	2,518,160

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."

**COOK MEMORIAL PUBLIC LIBRARY DISTRICT
LAKE COUNTY, ILLINOIS**

**Notes to the Financial Statements
June 30, 2021**

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

LONG-TERM DEBT - Continued

Legal Debt Margin - Continued

Assessed Valuation - 2020	<u>\$ 3,317,977,286</u>
Legal Debt Limit - 2.875% of Assessed Value	95,391,847
Amount of Debt Applicable to Limit	
None applicable	<u>—</u>
Legal Debt Margin	<u>95,391,847</u>

NET POSITION/FUND BALANCE RESTATEMENTS

Beginning net position/fund balance was restated due to correct an error in the prior year reporting of prepaids, accounts payable, and accrued interest payable. The following is a summary of the net position as originally reported and as restated:

Net Position/Fund Balance	As Reported	As Restated	Increase (Decrease)
Governmental Activities	\$ 14,575,369	14,466,309	(109,060)
General Fund	3,297,056	3,306,708	9,652

NET POSITION CLASSIFICATIONS

Net investment in capital assets was comprised of the following as of June 30, 2021:

Governmental Activities	
Capital Assets - Net of Accumulated Depreciation	\$ 20,041,924
Less Capital Related Debt:	
General Obligation Refunding Debt Certificates (Limited Tax), Series 2015A	(2,040,000)
Refunding Debt Certificates, Series 2016A	(3,500,000)
Long-Term Debt Requirements	<u>(4,361,000)</u>
Net Investment in Capital Assets	<u>10,140,924</u>

**COOK MEMORIAL PUBLIC LIBRARY DISTRICT
LAKE COUNTY, ILLINOIS**

**Notes to the Financial Statements
June 30, 2021**

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

FUND BALANCE CLASSIFICATIONS

In the governmental funds financial statements, the District 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 District 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 District'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 District's policy manual states that the General Fund should maintain a minimum fund balance equal to 70% to 75% of budgeted operating expenditures.

**COOK MEMORIAL PUBLIC LIBRARY DISTRICT
LAKE COUNTY, ILLINOIS**

**Notes to the Financial Statements
June 30, 2021**

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 Reserve	IMRF and Social Security	Nonmajor Working Cash	Totals
Fund Balances					
Nonspendable					
Prepays	\$ 68,879	—	—	—	68,879
Restricted					
Donor Restricted	11,293	—	—	—	11,293
IMRF	—	—	125,779	—	125,779
Social Security	—	—	22,812	—	22,812
	11,293	—	148,591	—	159,884
Committed					
Special Reserve	—	2,916,246	—	—	2,916,246
Working Cash	—	—	—	555,776	555,776
	—	2,916,246	—	555,776	3,472,022
Assigned					
Capital Improvements	390,000	—	—	—	390,000
Unassigned	3,476,980	—	—	—	3,476,980
Total Fund Balances	3,947,152	2,916,246	148,591	555,776	7,567,765

NOTE 4 - OTHER INFORMATION

RISK MANAGEMENT

The District 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 District's employees. The District has purchased insurance from private insurance companies. Risks covered included certain types of liabilities and bonds. The District 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.

**COOK MEMORIAL PUBLIC LIBRARY DISTRICT
LAKE COUNTY, ILLINOIS**

**Notes to the Financial Statements
June 30, 2021**

NOTE 4 - OTHER INFORMATION - Continued

CONTINGENT LIABILITIES

Litigation

The District is not a defendant in any lawsuits.

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 District expects such amounts, if any, to be immaterial.

Financial Impact from COVID-19

In March 2020, the World Health Organization declared the COVID-19 virus a public health emergency. As of the date of this report, the extent of the impact of COVID-19 on the District's operations and financial position cannot be determined.

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLAN

Illinois Municipal Retirement Fund (IMRF)

The District 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).

**COOK MEMORIAL PUBLIC LIBRARY DISTRICT
LAKE COUNTY, ILLINOIS**

**Notes to the Financial Statements
June 30, 2021**

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. 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.

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, 2020, the measurement date, the following employees were covered by the benefit terms:

Inactive Plan Members Currently Receiving Benefits	85
Inactive Plan Members Entitled to but not yet Receiving Benefits	44
Active Plan Members	<u>83</u>
Total	<u><u>212</u></u>

Net Pension Liability. The District's net pension liability was measured as of December 31, 2020. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

**COOK MEMORIAL PUBLIC LIBRARY DISTRICT
LAKE COUNTY, ILLINOIS**

**Notes to the Financial Statements
June 30, 2021**

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLAN - Continued

Illinois Municipal Retirement Fund (IMRF) - Continued

Plan Descriptions - Continued

Contributions. As set by statute, the District'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 June 30, 2021, the District's contribution was 12.21% of covered payroll.

Actuarial Assumptions. The total pension liability was determined by an actuarial valuation performed, as of December 31, 2020, 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	2.25%
Inflation	2.25%

For nondisabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 106%) and Female (adjusted 105%) tables, and future mortality improvements projected using scale MP-2020. 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-2020. 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-2020.

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:

**COOK MEMORIAL PUBLIC LIBRARY DISTRICT
LAKE COUNTY, ILLINOIS**

**Notes to the Financial Statements
June 30, 2021**

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	28.00%	1.30%
Domestic Equities	37.00%	5.00%
International Equities	18.00%	6.00%
Real Estate	9.00%	6.20%
Blended	7.00%	2.85% - 6.95%
Cash and Cash Equivalents	1.00%	0.70%

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 District 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 liability/(asset) to changes in the discount rate. The table below presents the net pension liability/(asset) of the District calculated using the discount rate as well as what the District's net pension liability/(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 Liability/(Asset)	\$ 2,313,029	(147,604)	(2,123,668)

COOK MEMORIAL PUBLIC LIBRARY DISTRICT
LAKE COUNTY, ILLINOIS

Notes to the Financial Statements
June 30, 2021

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLAN - Continued

Illinois Municipal Retirement Fund (IMRF) - Continued

Changes in the Net Pension Liability/(Asset)

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability/ (Asset) (A) - (B)
Balances at December 31, 2019	\$ 22,337,849	20,599,133	1,738,716
Changes for the Year:			
Service Cost	401,441	—	401,441
Interest on the Total Pension Liability	1,591,993	—	1,591,993
Changes of Benefit Terms	—	—	—
Difference Between Expected and Actual Experience of the Total Pension Liability	(212,281)	—	(212,281)
Changes of Assumptions	(197,359)	—	(197,359)
Contributions - Employer	—	458,591	(458,591)
Contributions - Employees	—	166,963	(166,963)
Net Investment Income	—	2,945,759	(2,945,759)
Benefit Payments, Including Refunds of Employee Contributions	(1,160,078)	(1,160,078)	—
Other (Net Transfer)	—	(101,199)	101,199
Net Changes	423,716	2,310,036	(1,886,320)
Balances at December 31, 2020	22,761,565	22,909,169	(147,604)

**COOK MEMORIAL PUBLIC LIBRARY DISTRICT
LAKE COUNTY, ILLINOIS**

**Notes to the Financial Statements
June 30, 2021**

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 June 30, 2021, the District recognized pension revenue of \$13,567. At June 30, 2021, the District 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	\$ 91,813	(144,531)	(52,718)
Change in Assumptions	48,051	(134,371)	(86,320)
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	—	(1,810,101)	(1,810,101)
Total Expense to be Recognized in Future Periods	139,864	(2,089,003)	(1,949,139)
Pension Contributions Made Subsequent to the Measurement Date	229,045	—	229,045
Total Deferred Amounts Related to IMRF	368,909	(2,089,003)	(1,720,094)

\$229,045 reported as deferred outflows of resources related to pensions resulting from employer contributions subsequent to the measurement date and will be recognized as a reduction of the net pension liability in the reporting year ended June 30, 2022. 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 (Inflows) of Resources
2022	\$ (584,190)
2023	(336,073)
2024	(733,801)
2025	(295,075)
2026	—
Thereafter	—
Total	(1,949,139)

**COOK MEMORIAL PUBLIC LIBRARY DISTRICT
LAKE COUNTY, ILLINOIS**

**Notes to the Financial Statements
June 30, 2021**

NOTE 4 - OTHER INFORMATION - Continued

OTHER POST-EMPLOYMENT BENEFITS

The District has evaluated its potential other post-employment benefits liability. Former employees who choose to retain their rights to health insurance through the District are required to pay 100% of the current premium. However, there is minimal participation. As the District provides no explicit benefit, and there is minimal participation, there is no material implicit subsidy to calculate in accordance with GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. Therefore, the District has not recorded a liability as of June 30, 2021.

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
Illinois Municipal Retirement Fund
- Schedule of Changes in the Employer's Net Pension Liability/(Asset)
Illinois Municipal Retirement Fund
- Budgetary Comparison Schedules
General Fund
IMRF and Social Security - Special Revenue Fund

Notes to the Required Supplementary Information

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

COOK MEMORIAL PUBLIC LIBRARY DISTRICT
LAKE COUNTY, ILLINOIS

Illinois Municipal Retirement Fund
Schedule of Employer Contributions
June 30, 2021

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
2015	\$ 414,499	\$ 414,499	\$ —	\$ 3,287,096	12.61%
2016	421,959	421,959	—	3,332,844	12.66%
2017	420,868	420,868	—	3,405,116	12.36%
2018	443,390	443,390	—	3,594,612	12.33%
2019	417,133	417,133	—	3,673,393	11.36%
2020	428,737	428,737	—	3,769,155	11.37%
2021	454,731	454,731	—	3,723,031	12.21%

Notes to the Required Supplementary Information:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level % Pay (Closed)
Remaining Amortization Period	23 Years
Asset Valuation Method	5-Year Smoothed Fair Market
Inflation	2.50%
Salary Increases	3.35% - 14.25%
Investment Rate of Return	7.25%
Retirement Age	See the Notes to the Financial Statements
Mortality	An IMRF specific mortality table was used with fully generational projection scale MP 2017 (base year 2015)

Note: This schedule is intended to show information for ten years. Information for additional years will be displayed as it becomes available.

**COOK MEMORIAL PUBLIC LIBRARY DISTRICT
LAKE COUNTY, ILLINOIS**

**Illinois Municipal Retirement Fund
Schedule of Changes in the Employer's Net Pension Liability
June 30, 2021**

	<u>12/31/2014</u>
Total Pension Liability	
Service Cost	\$ 380,529
Interest	1,198,261
Changes in Benefit Terms	—
Differences Between Expected and Actual Experience	(352,253)
Change of Assumptions	770,231
Benefit Payments, Including Refunds of Member Contributions	(801,683)
Net Change in Total Pension Liability	1,195,085
Total Pension Liability - Beginning	<u>16,208,719</u>
Total Pension Liability - Ending	<u><u>17,403,804</u></u>
Plan Fiduciary Net Position	
Contributions - Employer	\$ 384,647
Contributions - Members	143,830
Net Investment Income	914,607
Benefit Payments, Including Refunds of Member Contributions	(801,683)
Other (Net Transfer)	(120,083)
Net Change in Plan Fiduciary Net Position	521,318
Plan Net Position - Beginning	<u>15,130,160</u>
Plan Net Position - Ending	<u><u>15,651,478</u></u>
Employer's Net Pension Liability/(Asset)	<u><u>\$ 1,752,326</u></u>
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	89.93%
Covered Payroll	\$ 3,178,852
Employer's Net Pension Liability/(Asset) as a Percentage of Covered Payroll	55.12%

Note: This schedule is intended to show information for ten years. Information for additional years will be displayed as it becomes available.

12/31/2015	12/31/2016	12/31/2017	12/31/2018	12/31/2019	12/31/2020
360,561	372,295	373,662	363,495	385,145	401,441
1,283,279	1,373,230	1,441,133	1,462,915	1,521,640	1,591,993
—	—	—	—	—	—
496,699	157,308	155,880	183,515	196,732	(212,281)
40,855	(85,881)	(646,775)	548,580	—	(197,359)
(855,893)	(1,015,082)	(1,005,786)	(1,051,008)	(1,122,454)	(1,160,078)
1,325,501	801,870	318,114	1,507,497	981,063	423,716
17,403,804	18,729,305	19,531,175	19,849,289	21,356,786	22,337,849
18,729,305	19,531,175	19,849,289	21,356,786	22,337,849	22,761,565
423,441	416,346	432,283	450,110	386,561	458,591
156,355	165,846	157,512	164,407	174,408	166,963
77,567	1,076,486	3,004,996	(1,070,126)	3,371,907	2,945,759
(855,893)	(1,015,082)	(1,005,786)	(1,051,008)	(1,122,454)	(1,160,078)
331,609	225,414	(423,675)	368,105	108,326	(101,199)
133,079	869,010	2,165,330	(1,138,512)	2,918,748	2,310,036
15,651,478	15,784,557	16,653,567	18,818,897	17,680,385	20,599,133
15,784,557	16,653,567	18,818,897	17,680,385	20,599,133	22,909,169
2,944,748	2,877,608	1,030,392	3,676,401	1,738,716	(147,604)
84.28%	85.27%	94.81%	82.79%	92.22%	100.65%
3,315,165	3,365,768	3,500,269	3,653,494	3,720,514	3,710,283
88.83%	85.50%	29.44%	100.63%	46.73%	(3.98%)

**COOK MEMORIAL PUBLIC LIBRARY DISTRICT
LAKE COUNTY, ILLINOIS**

General Fund

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended June 30, 2021**

	Budget		Actual
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 8,679,000	8,679,000	8,789,347
Intergovernmental			
Replacement Taxes	61,000	61,000	115,895
Grants	55,000	55,000	96,776
Charges for Services	74,000	74,000	21,921
Interest	45,000	45,000	24,842
Miscellaneous	8,000	8,000	4,565
Total Revenues	8,922,000	8,922,000	9,053,346
Expenditures			
Current			
Culture and Recreation	7,863,000	7,863,000	7,002,008
Capital Outlay	153,000	153,000	28,986
Debt Service			
Principal Retirement	697,000	697,000	697,000
Interest and Fiscal Charges	287,000	287,000	284,908
Total Expenditures	9,000,000	9,000,000	8,012,902
Excess (Deficiency) of Revenues Over (Under) Expenditures	(78,000)	(78,000)	1,040,444
Other Financing (Uses)			
Transfers Out	—	—	(400,000)
Changes in Fund Balance	(78,000)	(78,000)	640,444
Fund Balance - Beginning as Restated			3,306,708
Fund Balance - Ending			3,947,152

**COOK MEMORIAL PUBLIC LIBRARY DISTRICT
LAKE COUNTY, ILLINOIS**

IMRF and Social Security Fund

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended June 30, 2021**

	Budget		Actual
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 754,000	754,000	767,541
Expenditures			
Culture and Recreation			
IMRF and Social Security	844,877	844,877	771,413
Changes in Fund Balance	(90,877)	(90,877)	(3,872)
Fund Balance - Beginning			152,463
Fund Balance - Ending			148,591

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 - Major Governmental Fund
General Fund

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 FUND

The Special Revenue Fund is 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.

IMRF and Social Security Fund

The IMRF and Social Security Fund is used to account for the revenues derived from specific annual property tax levies to fund payments to the state controlled pension fund and federally administered social security.

CAPITAL PROJECTS FUND

Capital Projects Funds are created to account for all resources used for the acquisition of capital facilities by a governmental unit except those financed by Proprietary Funds.

Special Reserve Fund

The Special Reserve Fund is used to account for financial resources used for the acquisition or construction of major capital assets.

PERMANENT FUND

Permanent Funds are used to report resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support the reporting government's programs, that is, for the benefit of the government or its citizenry.

Working Cash Fund

The Working Cash Fund is used to account for payments for general government expenditures if tax revenue is temporarily unavailable. Upon receipt of tax revenues, the General Fund must repay this permanent fund.

**COOK MEMORIAL PUBLIC LIBRARY DISTRICT
LAKE COUNTY, ILLINOIS**

**General Fund
Schedule of Expenditures - Budget and Actual - Continued
For the Fiscal Year Ended June 30, 2021**

	Budget		Actual
	Original	Final	
Current			
Personnel			
Salaries - Operating Regular	\$ 4,503,000	4,503,000	4,278,641
Health Insurance	541,000	541,000	455,574
Staff Development	53,000	53,000	16,794
Total Personnel	5,097,000	5,097,000	4,751,009
Library Materials	1,192,000	1,192,000	1,049,728
Operating Expenses			
Processing	37,000	37,000	34,423
Supplies	137,000	137,000	106,300
Vehicle operation	30,000	30,000	9,673
Computer operation	503,000	503,000	450,567
Utilities	196,000	196,000	155,281
Telephone	29,000	29,000	23,624
Postage	10,000	10,000	7,310
Maintenance	170,000	170,000	118,404
Repairs	109,000	109,000	98,407
Insurance	70,000	70,000	45,621
Professional services	75,000	75,000	52,248
Community Relations	158,000	158,000	99,413
Contingency	50,000	50,000	—
Total Operating Expenses	1,574,000	1,574,000	1,201,271
Capital Outlay	153,000	153,000	28,986
Debt Service			
Principal Retirement	697,000	697,000	697,000
Interest and Fiscal Charges	287,000	287,000	284,908
	984,000	984,000	981,908
Total Expenditures	9,000,000	9,000,000	8,012,902

SUPPLEMENTAL SCHEDULES

DRAFT

**COOK MEMORIAL PUBLIC LIBRARY DISTRICT
LAKE COUNTY, ILLINOIS**

Long-Term Debt Requirements

General Obligation Refunding Debt Certificates (Limited Tax) of 2015A

June 30, 2021

Date of Issue	October 6, 2015
Date of Maturity	February 1, 2028
Authorized Issue	\$3,390,000
Interest Rate	2.31%
Interest Dates	February 1 and August 1
Principal Maturity Date	February 1
Payable at	JPMorgan Chase Bank, N.A.

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Principal	Interest	Totals
2022	\$ 305,000	47,186	352,186
2023	300,000	40,130	340,130
2024	325,000	33,192	358,192
2025	330,000	25,674	355,674
2026	325,000	18,042	343,042
2027	330,000	10,524	340,524
2028	125,000	2,892	127,892
	<u>2,040,000</u>	<u>177,640</u>	<u>2,217,640</u>

**COOK MEMORIAL PUBLIC LIBRARY DISTRICT
LAKE COUNTY, ILLINOIS**

**Long-Term Debt Requirements
Refunding Debt Certificates of 2016A
June 30, 2021**

Date of Issue	October 19, 2016
Date of Maturity	February 1, 2029
Authorized Issue	\$4,845,000
Interest Rate	1.84%
Interest Dates	February 1 and August 1
Principal Maturity Date	February 1
Payable at	JPMorgan Chase Bank, N.A.

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Principal	Interest	Totals
2022	\$ 335,000	64,400	399,400
2023	350,000	58,236	408,236
2024	340,000	51,796	391,796
2025	345,000	45,540	390,540
2026	370,000	39,192	409,192
2027	385,000	32,384	417,384
2028	605,000	25,300	630,300
2029	770,000	14,168	784,168
	<u>3,500,000</u>	<u>331,016</u>	<u>3,831,016</u>

**COOK MEMORIAL PUBLIC LIBRARY DISTRICT
LAKE COUNTY, ILLINOIS**

**Long-Term Debt Requirements
Debt Certificates of 2019
June 30, 2021**

Date of Issue	March 5, 2019
Date of Maturity	February 1, 2039
Authorized Issue	\$4,433,000
Interest Rate	3.62%
Interest Dates	February 1 and August 1
Principal Maturity Date	February 1
Payable at	Capital One Public Funding, LLC

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Principal	Interest	Totals
2022	\$ 72,000	157,868	229,868
2023	78,000	155,262	233,262
2024	79,000	152,438	231,438
2025	86,000	149,578	235,578
2026	83,000	146,466	229,466
2027	80,000	143,460	223,460
2028	83,000	140,564	223,564
2029	60,000	137,560	197,560
2030	96,000	135,388	231,388
2031	350,000	131,912	481,912
2032	362,000	119,242	481,242
2033	375,000	106,138	481,138
2034	389,000	92,564	481,564
2035	403,000	78,482	481,482
2036	418,000	63,894	481,894
2037	433,000	48,762	481,762
2038	449,000	33,086	482,086
2039	465,000	16,840	481,840
	<u>4,361,000</u>	<u>2,009,504</u>	<u>6,370,504</u>

**COOK MEMORIAL PUBLIC LIBRARY DISTRICT
LAKE COUNTY, ILLINOIS**

**Schedule of Assessed Valuations, Tax Rates, Tax Extensions and Tax Collections - Last Four Tax Levy
June 30, 2021**

Tax Levy Year	2017	2018	2019	2020
Assessed Valuations	\$ 3,167,967,599	3,255,010,721	3,343,941,545	3,317,977,286
Date adopted	11/14/2017	11/27/2018	11/19/2019	11/17/2020
Tax Rates				
General	0.2622	0.2616	0.2607	0.2607
Social Security and IMRF	0.0222	0.0225	0.0228	0.0250
Total Tax Extensions - Rates	0.2844	0.2841	0.2835	0.2857
Tax Extensions	9,008,654	9,246,802	9,478,235	9,478,068
Total Tax Collections	9,004,135	9,225,731	9,444,134	4,422,719
Percent Collected	99.95%	99.77%	99.64%	46.66%



October 27, 2021

Members of the Board of Trustees
Cook Memorial Public Library District
Libertyville, Illinois

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Cook Memorial Public Library District, Illinois for the year ended June 30, 2021. 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 in our letter to you dated October 27, 2021. 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 District 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 June 30, 2021. We noted no transactions entered into by the District 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 estimate affecting the governmental activities' financial statements was:

Management's estimate of the depreciation expense on capital assets is based on assumed useful lives of the underlying capital assets. We evaluated the key factors and assumptions used to develop the depreciation expense estimate 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.

Significant Audit Findings - Continued

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 October 27, 2021.

Management Consultations with Other Independent Auditors

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 District'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 District'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) 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 and supplemental schedules, which accompany the financial statements but are 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.

We were not engaged to report on the introductory section, which accompanies the financial statements but is not RSI. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, and we do not express an opinion or provide any assurance on it.

Restrictions on Use

This information is intended solely for the use of the Board of Trustees and management of the District 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 Cook Memorial Public Library District, Illinois for their valuable cooperation throughout the audit engagement.

LAUTERBACH & AMEN, LLP

COOK MEMORIAL PUBLIC LIBRARY DISTRICT, ILLINOIS
MANAGEMENT LETTER

**FOR THE FISCAL YEAR ENDED
JUNE 30, 2021**



October 27, 2021

Members of the Board of Trustees
Cook Memorial Public Library District
Libertyville, Illinois

In planning and performing our audit of the financial statements of the Cook Memorial Public Library District (the District), Illinois, for the year ended June 30, 2021, 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, Business Manager and senior management of the Cook Memorial Public Library District, 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 District 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 District staff.

LAUTERBACH & AMEN, LLP

CURRENT RECOMMENDATIONS

1. CAPITAL ASSET POLICY

Comment

During our current year-end audit procedures, we noted the District does not have a formal capital asset policy to provide guidance on the financial aspects and stewardship of capital assets. With respect to the financial aspects, guidance should be provided on the minimum dollar amount and minimum useful life for an item to be capitalized as a capital asset. Stewardship issues include the physical custody of capital assets.

Recommendation

We recommend that the District adopt a capital asset policy, which addresses both financial, and stewardship issues. As part of developing the capital asset policy, a review of the current capitalization amount and estimated useful life should be performed for both financial reporting and stewardship. The capital asset policy should also establish standard depreciation methods and useful lives to be applied to specific categories of assets. With respect to stewardship, the policy should address location of assets, tagging, physical access and security and frequency of periodic inventories. Once the policy has been established, we recommended the District undertake a complete inventory and valuation of capital assets to create detail capital asset records that are in compliance with the new policy. Additionally, as part of this process we recommended land be inventoried and valued at its estimated fair value on the date donated.

Management Response

Management acknowledges this comment and will work to correct it in the coming year.

CURRENT RECOMMENDATIONS - Continued

2. GASB STATEMENT NO. 87 LEASES

Comment

In June 2017, the Governmental Accounting Standards Board (GASB) issued Statement No. 87, *Leases*, which provides guidance regarding the information needs of financial statement users by improving accounting and financial reporting for leases by governments. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities. In accordance with GASB Statement No. 95, *Postponement of the Effective Dates of Certain Authoritative Guidance*, which was issued as temporary relieve to governments and other stakeholders in light of the COVID-19 pandemic, GASB Statement No. 87, *Leases* is applicable to the District's financial statements for the year ended June 30, 2022.

Recommendation

Lauterbach & Amen, LLP will work directly with the District to review the new lease criteria in conjunction with the District's current leases to determine the appropriate financial reporting for these activities under GASB Statement No. 87.

Management Response

Management acknowledges this comment and, if applicable, will work to implement if by June 30, 2022, as required by GASB.

COOK MEMORIAL PUBLIC LIBRARY DISTRICT						
LEVY LINE ITEM WORKSHEET 2021						
1.50% Above 2020						
			Budget 2021-2022	Appropriation 2021-2022	Levy 2020	Levy 2021
General Fund:						
Salary			\$4,742,000	\$4,979,000	\$4,325,000	\$4,439,000
Benefits			522,000	548,000	522,000	489,000
Training			40,000	45,000	52,000	40,000
Materials			1,235,000	1,250,000	1,122,000	1,114,000
Processing			39,000	42,000	36,000	37,000
Supplies			130,000	148,000	151,000	132,000
Vehicles			30,000	35,000	30,000	31,000
Computer Operations			535,000	580,000	486,000	517,000
Utilities			185,000	205,000	197,000	183,000
Telephone			33,000	40,000	29,000	36,000
Postage			12,000	15,000	10,000	13,000
Maintenance			180,000	199,000	163,000	178,000
Repair			136,000	153,000	105,000	136,000
Insurance			70,000	80,000	74,000	71,000
Professional Services			98,000	108,000	101,000	96,000
Improvements			67,000	80,000	40,000	71,000
Community Relations			186,000	195,000	147,000	174,000
Rent			0	5,000	5,000	5,000
Contingencies			50,000	50,000	46,000	45,000
Debt Service			983,000	985,000	908,000	878,000
Capital Improvement Projects			110,000	110,000	101,000	98,000
Total General Fund			9,383,000	9,852,000	8,650,000	8,783,000
IMRF/Social Security Fund:						
IMRF			534,000	561,000	493,000	500,000
Social Security			360,000	378,000	335,000	337,000
Total IMRF/Social Security Fund			894,000	939,000	828,000	837,000
Total			\$10,277,000	\$10,791,000	\$9,478,000	\$9,620,000
Actual Extension Amount for Prior Year					\$9,478,235	
% of Budget						93.61%
% of Appropriation						89.15%
% Increase Over Prior Year Levy						101.50%
% Increase Over Prior Year Extension						101.50%
Proposed Levy Amount at 1.00%			\$9,620,000			

Cook Memorial Public Library District									
Levy Calculation Worksheet - 1.50%									
Line #	Description	Source/Calc	2021	2020	2019	2018	2017	2016	
1	Assessed Value (AV)		\$ 3,343,379,664	\$ 3,317,977,286	\$ 3,343,941,545	\$ 3,255,010,721	\$ 3,167,967,599	\$ 3,033,760,437	
2	Less: New Construction (NC)		(16,749,016)	(14,293,263)	(19,664,534)	(17,226,705)	(15,773,867)	(14,257,687)	
3	AV w/o NC		\$ 3,326,630,648	\$ 3,303,684,023	\$ 3,324,277,011	\$ 3,237,784,016	\$ 3,152,193,732	\$ 3,019,502,750	
4	Prior Year Extension		\$ 9,478,068	\$ 9,478,235	\$ 9,246,802	\$ 9,008,654	\$ 8,779,430	\$ 8,677,401	
5	PTELL/CPI		1.40%	2.30%	1.90%	2.10%	2.10%	0.70%	
6	Extension Limit	L4 x (L5 + 100)	\$ 9,610,761	\$ 9,696,234	\$ 9,422,491	\$ 9,197,836	\$ 8,963,798	\$ 8,738,143	
7	Extension Limit	L6	\$ 9,610,761	\$ 9,696,234	\$ 9,422,491	\$ 9,197,836	\$ 8,963,798	\$ 8,738,143	
8	AV w/o New Construction	L3	3,326,630,648	3,303,684,023	3,324,277,011	3,237,784,016	3,152,193,732	3,019,502,750	
9	Limiting Rate	L7 / L8	0.288904	0.293498	0.283445	0.284079	0.284367	0.289391	
10	New Construction	L2	\$ 16,749,016	\$ 14,293,263	\$ 19,664,534	\$ 17,226,705	\$ 15,773,867	\$ 14,257,687	
11	Limiting Rate	L9	0.28890	0.29350	0.28345	0.28408	0.28437	0.28939	
12	Additional Extension for NC	L10 x L11	\$ 48,389	\$ 41,950	\$ 55,738	\$ 48,937	\$ 44,856	\$ 41,260	
13	Total Extension Limit	L12 + L6	\$ 9,659,150	\$ 9,738,185	\$ 9,478,229	\$ 9,246,773	\$ 9,008,653	\$ 8,779,404	
14	% Increase	(L13 - L4) / L4	0.019105	0.027426	0.025028	0.026432	0.026109	0.011755	
15	Rate	L13 / L1	0.288904	0.293498	0.283445	0.284078	0.284367	0.289390	
16	Actual Levy Amount		\$ 9,620,000	\$ 9,478,068	\$ 9,524,000	\$ 9,324,000	\$ 9,087,000	\$ 8,937,000	
17	% Increase	(L16 - L4) / L4	0.01497	(0.00002)	0.02998	0.03500	0.03503	0.02992	
18	Rate	L16 / L1	0.287733	0.285658	0.284814	0.286451	0.286840	0.294585	
19	Actual Extension			\$ 9,478,068	\$ 9,478,235	\$ 9,246,802	\$ 9,008,654	\$ 8,779,430	
20	Actual Rate	L19 / L1 x 100	0.000000	0.285658	0.283445	0.284079	0.284367	0.289391	
2020 Actual Levy Amount				\$ 9,644,000					
2019 Final Extension				\$ 9,478,235					
2020 Levy in Excess of 2019 Extension				\$ 165,765					

**ANNUAL LEVY ORDINANCE
OF THE BOARD OF LIBRARY TRUSTEES
OF THE COOK MEMORIAL PUBLIC LIBRARY DISTRICT
LAKE COUNTY, ILLINOIS**

BE IT ORDAINED BY THE BOARD OF LIBRARY TRUSTEES OF THE COOK
MEMORIAL PUBLIC LIBRARY DISTRICT, LAKE COUNTY, ILLINOIS (the "District"):

Section 1. Pursuant to 75ILCS 16/30-85 and 50ILCS 330/1 et seq., Illinois Revised Statutes, the District does hereby find and declare that there will be required to be raised by general taxation in the amounts hereinafter set forth to be levied upon taxable property in said District in order to meet and defray all the necessary expenses and liabilities of the District as required by statute or voted by the people in accordance with law. The Annual Budget and Appropriations Ordinance of the District for the fiscal year 2021-2022, which was passed on the 21st day of September 2021, and published in the *Daily Herald* is incorporated into this ordinance as if fully set forth herein. The amounts required to defray the necessary expenses and liabilities of the District are itemized and needed for uses and purposes as follows, to wit:

I. GENERAL FUND (Pursuant to 75ILCS 16/30-85)

Salary	\$4,439,000
Benefits	489,000
Training	40,000
Materials	1,114,000
Processing	37,000
Supplies	132,000
Vehicle Operations	31,000
Computer Operations	517,000
Utilities	183,000
Telephone	36,000
Postage	13,000
Maintenance	178,000
Repair	136,000
Insurance	71,000
Professional Services	96,000
Improvements	71,000
Community Relations	174,000
Rent	5,000
Contingencies	45,000
Debt Service	878,000
Capital Improvement Projects	<u>98,000</u>

Total General Fund Levy	<u>8,783,000</u>
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The foregoing appropriations are appropriated from the general property tax for corporate purposes. Said appropriations, less estimated amount receivable from other sources, are hereby levied from the tax for general corporate purposes.

II. FUNDS LEVIED IN EXCESS OF THE LIBRARY RATE (Special Taxes)

Illinois Municipal Retirement Fund	500,000
Social Security	<u>337,000</u>
Total Special Taxes Levy	<u>837,000</u>

The foregoing appropriations are hereby appropriated from the proceeds of a special tax to pay the Library District's contribution to Social Security and the Illinois Municipal Retirement Fund and are in addition to all other library district taxes as provided by law. Said appropriations are hereby levied from the proceeds of a special tax for Social Security and Illinois Municipal Retirement Fund contributions and are in addition to all other library district taxes as provided by law.

AGGREGATE TOTAL LEVIED **\$9,620,000**

Making the aggregate sum of \$9,620,000 to be raised by taxation and levied on all taxable property in said District, for the fiscal year 2021-2022, in order to meet and defray all the necessary expenses and liabilities for the District as required by statute or voted by the people in accordance with law.

Section 2. That the Secretary of the District shall file with the County Clerk of Lake County, Illinois, a certified copy of this Ordinance no later than the last Tuesday in December.

Section 3. This Ordinance shall be in full force and effect from and after being posted as required by law.

Passed this 16th day of November, 2021 pursuant to a roll call vote as follows:

AYES: _____

NAYS: _____

ABSENT OR NOT VOTING: _____

Effective Date: _____

Date of Posting: _____

Wendy Vieth, President

Karen Singer, Secretary



Cook Memorial Public Library District

BOARD MEETING AGENDA SUPPLEMENT

MEETING DATE: November 16, 2021

FROM: David Archer, Library Director

AGENDA ITEM: Overview of Library Benefits Survey and Approval of Resolution 2021-2022/13, Adopting Revised Personnel Policy

At the September 14 and November 2, 2021 Finance and Employee Practices Committee meeting, committee members reviewed the attached benefits survey covering 87 Chicago-area libraries. On an annual basis, CMPLD participates in this benefits survey, which is commissioned by the Library Administrators Conference of Northern Illinois (LACONI) and administered by the consulting firm, HR Source. For purposes of comparing peer libraries, the top 55 libraries are featured on the attached spreadsheets, all of which have annual budgets over \$3 million. Libraries are sorted by annual budget, from largest to smallest.

Proposed changes to benefits are summarized below and reflected in the attached Personnel Policy.

1. Personal Days

Committee members recommended increasing the number of annual personal days for full-time staff from two to four and begin providing two annual personal days for part-time staff working more than 20 hours. It was also recommended to change the name of this leave from 'Personal Days' to 'Floating Holidays.' Supplemental information on Personal days can be found on Table 1 on page two of this memo.

2. Pregnancy Loss

Committee members were favorable to providing up to five days of paid leave in any 12 month rolling period for a pregnancy loss by the employee, their spouse or surrogate parent.

3. Paid Parental Leave

Committee members were favorable to adding eight weeks of paid parental leave following the birth of an employee's child or the placement of a minor child with an employee in connection with an adoption. Based on FMLA usage over the past seven years, the Library can expect about one staff member per year to utilize this leave on average. Costs to cover salary of an employee on leave will vary depending the employee's salary and the amount of leave offered by the Library, but a range of \$10,000 - \$20,000 per leave is a good estimate.

4. Increase Library Share of Family Health Insurance Premium

Committee members recommended increasing the Library's share of family health insurance premiums from 50% to 60%. Based on the number of employees who currently have family coverage, the annual additional cost to the Library is about \$16,500 based on current premium rates. If additional employees decide to take family coverage, the cost to the Library will increase exponentially.

Table 1 - Annual Personal Days Offered to Staff, Supplemental Survey

Library Name	Annual personal days for FT staff	Annual personal days for staff 20-29 hrs wk.	Annual personal days for PT staff working <20 hrs wk
Arlington Heights	3	3	0
Gail Borden	7	7	2
Warren-Newport	3	3	0
Naperville	2	2	N/A
Skokie	6	0	0
Deerfield	4	4	0
Vernon Area	3	3	0
Elmhurst	4	0	0
Wheaton	3	3	0
Fremont	3	3	0
Lake Forest	6	0	0
Poplar Creek	3	3	0
Cook Memorial	2	0	0

EXHIBIT A

PERSONNEL POLICY

Article I Purpose.

Section 1 Use.

This policy is adopted by the Cook Memorial Public Library District ("Library") Board of Trustees as a guide to staff, especially the Library Director and those members of the library staff empowered by the Library Director with employee administration. Each employee is required to read this policy and have access to a copy for reference. This policy is not intended to serve as a contract between the Library and all or each of its employees. The practices contained within this policy are informational or simply describe general or expected Library practice. Exceptions are sometimes appropriate, and the Board of Library Trustees reserves the right to alter this policy at any time without notice.

Section 2 Goal.

The personnel practices within this policy are intended to promote the efficiency of each employee and his or her ability to function as part of a team providing library service. Consistency and fairness tempered with compassion in personnel administration is an important means of promoting good employee performance. The needs as well as the responsibilities of employees must be considered when establishing effective personnel practices. Establishing practices which compare favorably with other libraries and employers in the region is important if the Library is to be able to attract and retain staff.

Section 3 Legal Limitations.

Nothing in this policy shall conflict with federal, state or local laws or regulations. If any inconsistency develops between the personnel practices within this policy and any applicable law or regulation, the law or regulation will have the effect of immediately superseding these practices. All applicable laws or regulations will be observed whether or not they are stated in this policy.

Section 4 At-Will Employment.

The Library is an at-will employer, which means that either the employee or the Library may terminate employment at any time, for any reason, or for no reason at all. The Personnel Policy gives an outline of the basic personnel policies, practices and procedures of the Library. It contains general statements of policy and should not be read as forming an expressed or implied contract or promise. The Library reserves the right to alter or amend this Personnel Policy at any time, with or without notice. The Library will try to keep this document current, but there may be times when the policy will change before this material can be revised.

Section 5 Equal Opportunity Provisions.

The Library is an equal opportunity employer in accordance with applicable State and Federal law. The Library does not discriminate or make any employment related decision on the basis of any person's age, race, sex, marital status, handicap, disability, sexual orientation, religion, national origin, or any other characteristic that is protected by applicable law. It is the Library's goal to make all personnel decisions based on individual skill, talent and merit based on the needs of the library.

Article II Responsibility.

Section 1 Board of Trustees.

The Board of Library Trustees is responsible for establishing the general personnel practices contained in this policy, as it is for establishing the compensation and benefit program of the Library. These matters will be reviewed by the Board biannually. In addition, the Board is vested with the authority to make any and all employment policy decisions and to decide all matters not specifically covered by this policy.

Section 2 Library Director.

The responsibility and authority for administering the library staff rests with the Library Director. He or she shall exercise authority within the purposes, goals and practices established in this policy and shall obey all applicable rules and regulations. If the goals of this policy are to be achieved, some interpretation of and exceptions will be necessary. The Library Director is authorized to make these interpretations and exceptions and will consult the Board when, in his or her judgment, an important precedent is likely to be established. Because exercise of administrative judgment is part of the Library Director's job, review of that judgment can be undertaken by the Board at any time.

The Library Director is responsible for delegating the administration of this policy to other responsible staff when advisable, but he or she is not relieved of responsibility for that administration. The Library Director is also responsible for recommending changes to this policy and other personnel practices of the Library to the Board. He or she is responsible for transmitting concerns of the staff to the Board regarding this policy.

Article III Employment.

Section 1 Recruitment.

The Library is an equal opportunity employer. Recruitment of staff members is based solely on fitness for the work to be done, with appropriate attention to educational and technical qualifications, background and experience. Employees are not required to live within the District. Trustees or close relatives of trustees shall not be employed by the Library. Close relatives of staff members are defined as parents, spouses, domestic partners, children, brothers, sisters, brothers-in-law, sisters-in law, wards, and guardians and shall not be employed by, or volunteer for, the Library in positions where they directly or indirectly supervise or are supervised by another family member.

If a candidate is asked to come from a distance exceeding 40 miles, at least one-half of the interview travel expenses will be paid by the Library. Payment for such mileage shall be reimbursed at that rate established by the U.S. Internal Revenue Service. Such mileage claims should be made within 60 days of being incurred.

All open position announcements are posted in the staff lounge and sent via email to staff.

Section 2 Initial Training.

The first six months of service constitute an initial training period during which the employee is trained and counseled. If either the new employee or the Library wishes to terminate the employment during this period, no notice to or from the employee is required and no severance will be granted. Completion of the initial training period does not create any right to continued employment.

Section 3 Transfers, Promotions, Demotions.

Promotions, demotions and staff transfers between departments will be with the approval of the Library Director.

Article IV Terminations.

Section 1 Termination by the Library.

Elimination of staff positions may be required from time to time. Notification of dismissal should contain the reasons for dismissal and may be effective immediately. However, the provision of reasons does not require that any particular reason be given nor that any employee can only be dismissed for just cause. Employees will be paid for any earned but unused vacation time upon termination of employment.

Section 2 Dismissal Review.

Any full-time employee who has completed the initial training period and who has been dismissed by the Library Director has the privilege of requesting an informational meeting before the Board with the Library Director and Human Resources staff member in attendance. This meeting is to permit the employee to speak to the Board regarding his or her dismissal. The Board, in its discretion, shall determine how such meeting will be structured and who will be present. Such meetings are requested by letter to the Library Director and the President of the Board of Trustees stating the grounds for the request. A request for a meeting with the Board shall not impact or delay the effective date of an employee's dismissal.

Section 3 Retirement.

The Library does not mandate retirement based on age.

Section 4 Resignation.

Employees exempt under the Fair Labor Standards Act are expected to give notice four weeks prior to their last day of work. All other employees are expected to give two weeks' notice. Pay will be granted for vacation days earned but not used subject to the Library's limitations on accrual of vacation days.

Article V Schedules.

Section 1 Work Week.

Full-time employees are generally scheduled to work 37 1/2 hours per week. The work week begins on Sunday and ends on Saturday. The Library Director may authorize up to 40 hours per week on a regular basis if there is need for extra time. Part-time employees normally work no more than 29 hours per week averaged over a 12-month period. Schedules are planned to meet the requirements of the Library. All schedule changes must be approved by an employee's supervisor.

Staff meetings, department meetings, and other approved committee meetings are also considered scheduled time. Attendance is required and compensation is given.

Employees are personally responsible for keeping their time in the prescribed manner.

Section 2 Breaks.

Although not required by law, employees working a shift of 3.5 hours or more, are encouraged to take a 15-minute break with pay during each shift. Breaks must be staggered so that public services are adequately covered. Breaks shall not be taken at the beginning or end of a work period or to lengthen a meal break.

Section 3 Meal Breaks.

Meal breaks are normally one half or one hour in length and are scheduled under the direction of the department managers. A meal break is required by law in each work period 7 1/2 hours or greater and must be scheduled not more than five hours into the work period. Meal breaks for non-exempt employees must be uninterrupted. Meal breaks are unpaid.

Section 4 Break Time for Nursing Mothers.

Reasonable paid break time is provided to employees who need to express milk for her nursing infant child up to one year after the child's birth. The break time may run concurrently with any break time already provided. The Library will provide a room or other location for an employee to express milk in privacy. (820 ILCS 260/10)

Section 5 Overtime.

Exempt employees do not receive overtime compensation. Time required by the Library to be worked in excess of the regularly scheduled hours for a non-exempt employee is considered overtime. All employees are expected to comply with requests to work overtime provided reasonable notice is given.

Section 6 Overtime Pay.

Overtime is compensated at the straight time rate of pay if the total of 40 hours per work week is not exceeded. Hours worked by a non-exempt employee in excess of 40 in a work week are compensated at time and one-half.

Only hours actually worked are counted toward overtime. No leave of any kind, holidays, or vacation granted an employee, even if paid, shall be counted as hours worked for calculating overtime.

Section 7 Non-Exempt Employee Work During Non-Work Hours.

With the exception of brief communication for informational exchanges (e.g. schedule changes), non-exempt employees are prohibited from performing library tasks during non-work hours without prior approval by their supervisor. Any such work performed without prior approval will be a reason for disciplinary action.

Section 8 Compensatory Time.

Compensation for overtime hours worked up to 40 hours in a week may be given in the form of equivalent scheduled time off. Whenever possible, compensatory time should be used during the pay period in which it is earned. An employee is to request the use of such compensatory time and such time off is granted if it does not unduly disrupt the operation of the Library.

Hours worked by a non-exempt employee over 40 hours in a week must be paid at time and one half or be taken as time and one half compensation time if the employer and the employee agree. Compensatory time for hours worked over 40 in a week which is not taken by the end of the pay period following the one in which it was incurred, however, will be compensated as pay.

Section 9 Absence and Tardiness.

Regular and predictable attendance is an essential function of every position at the Library. Employees must be prepared to start work at the time their workday begins. Employees unable to report to work for any reason, must notify their supervisor or manager on a daily basis until their return to work. Unexcused absence or tardiness may be subject to disciplinary action, including but not limited to, dismissal.

Section 10 Unscheduled Closings.

Employees will be paid for time scheduled but not worked due to unscheduled closings. Employees scheduled to work during these periods will be asked to remain available to work unless specifically released. The Board may take specific action regarding compensation under special circumstances.

Article VI Holidays.

Section 1 Designated Library Holidays.

The Library will be closed on the following Library holidays:

New Year's Eve	All Day	Thanksgiving Eve	At 5 p.m.
New Year's Day	All Day	Thanksgiving Day	All Day
Memorial Day	All Day	Christmas Eve	All Day
Independence Day	All Day	Christmas Day	All Day
Labor Day	All Day	Easter Sunday	All Day

Section 2 Designated Library Holiday Compensation.

Designated Library holidays are paid holidays for full-time employees and part-time employees who would normally be scheduled to work on that day. When a **designated** Library holiday falls on a day which is a regular day off for a full-time employee, equivalent time off will be scheduled. For full-time staff, Easter Sunday will be compensated as six hours of time off and Thanksgiving Eve as four hours of time off. Part-time staff scheduled to work on holidays that fall on a Sunday will be compensated at time and one half.

Section 3 Floating Holidays

Floating holidays are in addition to designated Library holidays and can be used for any purpose, including religious or cultural holidays, employee birthdays, or other state or federal holidays during which the Library remains open. Full-time, non-temporary employees earn **four** floating holidays per year while part-time, non-temporary employees **scheduled to work 20 hours or more per week** earn **two** pro-rated holidays per year. Floating holidays are provided to employees upon hire and on their annual work anniversary and are forfeited if not used within one year. Floating holidays must be approved in advance by an immediate supervisor. Staffing and training considerations may affect the scheduling of floating holidays. No pay will be granted for unused floating holidays, including at the time of separation from employment.

Section 4 Religious Observances.

Any employee wishing to be excused from work in order to observe a religious holiday that is not a **designated** Library holiday will be granted permission to take **accrued** vacation, **floating holidays** **personal leave**, or a reasonable amount of unpaid leave for this purpose.

Article VII Vacation.

Section 1 Scheduling.

Vacation and unpaid time off must be approved in advance by an immediate supervisor. Staffing and training considerations may affect the scheduling of vacations.

Section 2 Eligibility.

Full-time employees and part-time employees whose work schedule is 20 hours a week or more over a twelve-month period are entitled to vacation with pay.

Section 3 Eligibility When on Disability or Leave of Absence.

When an employee is on short-term disability, long-term disability, unpaid FMLA or unpaid leave of absence, no additional vacation time will be earned or accrued.

Section 4 Vacation Allowances.

Vacation allowances are based on the schedule as follows:

<u>Classifications</u>	<u>Years Employed by the Library</u>			
	<u>Less than 5 full years</u>	<u>After 5 full years but less than 13 full years</u>	<u>After 13 full years but less than 20 full years</u>	<u>After 20 full years</u>
Full-time staff Salary Band 5 or higher	4 weeks	4 weeks	4 weeks	5 weeks
All other staff 20 hours or more per week	2 weeks	3 weeks	4 weeks	5 weeks

Section 5 Earned Vacation.

Full-time employees shall earn and accrue their vacation allowance monthly over the course of their employment year, based upon the following schedule:

<u>Monthly accrual</u>		<u>Monthly accrual</u>	
2 weeks	.833 days (6.25 hours)	4 weeks	1.67 days (12.5 hours)
3 weeks	1.25 days (9.375 hours)	5 weeks	2.083 days (15.625 hours)

Part-time staff shall earn and accrue their vacation allowance monthly over the course of their employment year at the rate of 1/12 per month. The vacation allowance is prorated based on the employee's regularly scheduled work week.

Section 6 Availability.

All full-time and part-time employees are entitled to one week of the first year's vacation allowance during the first six months of employment. The remainder of the first year's vacation allowance may be taken after the first six months of employment.

An employment year ends on the anniversary of employment. The vacation allowance is available at any time during that employment year, subject to appropriate scheduling.

Employees are allowed to take up to one week of unearned vacation, as long as they sign a statement acknowledging that they have not earned the vacation time being taken and that it will be repaid from the final paycheck if they leave the employment of the Library for any reason before the amount of vacation time used has been earned.

Section 7 Accumulations.

As much as one week of vacation that remains unused at the end of the employment year may be carried forward for one year for use during the next employment year. For staff with vacation allowances of three weeks or more, as much as two weeks of vacation that remains unused may be carried forward for one year for use during the next employment year. The maximum vacation accumulation at any time shall not exceed an employee's standard vacation allowance for a year, plus one or two additional week(s) depending on how much vacation allowance they are entitled.

Section 8 Holidays During Vacation.

Library holidays occurring during a scheduled vacation are not counted as vacation days.

Section 9 Pay for Unused Vacation.

Unused vacation may not be claimed in the form of additional pay except at termination. Vacation pay due at termination is the earned but unused amount, including any unused, carried forward amount.

Article VIII Sick Leave.

Section 1 Eligibility.

All employees are entitled to use earned sick leave with pay.

Section 2 Eligibility While on Disability or Leave of Absence.

When an employee is on short-term disability, long-term disability, unpaid FMLA or unpaid leave of absence, no additional sick time will be earned or accrued.

Section 3 Applicability.

Authorized sick leave is granted when an employee is absent because of illness or injury. Sick leave is also authorized for routine dental, optical or medical appointments.

In accordance with the Employee Sick Leave Act, employees may use accrued sick leave for absences resulting from the illness, injury or medical appointments of the employee's child, stepchild, spouse, party in a civil union, sibling, parent, parents-in-law, grandchild, grandparent or stepparent. This benefit does not extend the maximum leave allowable under FMLA (P.A. 099-0841).

Section 4 Sick Leave Allowance.

Sick leave accrues at a rate of one 7 1/2 hour day per month to a maximum accumulation of 240 working days. For part-time staff, sick leave accrues monthly at a rate of 1/5 of an employee's regularly scheduled work week hours to a maximum accumulation of 240 prorated working days.

At the discretion of the Library Director or Senior Manager, medical certification of the need for sick leave may be required, or a doctor's release may be required before an employee returns to work.

Section 5 Sickness During Vacation, **Personal Days** **Floating Holidays** and Comp Days.

Vacation may not be converted into sick leave time when sickness occurs within a scheduled vacation period that is underway.

Section 6 Pay for Unused Sick Leave.

No pay will be granted for unused sick leave at any time, including at the time of separation from employment.

Article IX Paid Parental Leave

Section 1 Eligibility

All non-temporary employees who have worked for the Library at least 12 consecutive months are eligible for up to **eight** weeks of paid parental leave following the birth of an employee's child or the placement of a minor child with an employee in connection with an adoption. **Leave does not apply to the adoption of a stepchild by a stepparent or the placement of a foster child.** Leave must begin and end within 12 months following the birth or adoption.

Section 2 Coordination with Other Policies

Paid parental leave taken under this policy will run concurrently with leave under the Family Medical Leave Act (FMLA); thus, any leave taken under this policy that falls under the definition of circumstances qualifying for leave due to the birth or placement of a child due to adoption will be counted toward the 12 weeks of available FMLA leave. All other requirements and provisions under the FMLA will apply. In no case will the total amount of leave - whether paid or unpaid - granted to the employee under the FMLA exceed 12 weeks during the 12-month FMLA period. Please refer to the Family and Medical Leave Policy for further guidance.

After the paid parental leave (and any short-term disability leave for employees giving birth) is exhausted, the balance of FMLA leave (if applicable) will be compensated through the employee's accrued paid vacation leave, floating holidays, and/or sick leave. Upon exhaustion of accrued sick, vacation and/or floating holidays, any remaining leave will be unpaid. Please refer to the Family and Medical Leave Policy for further guidance.

Section 3 When Both Parents are Eligible Employees

When both parents are eligible employees, both parents may request to use up to eight weeks of paid parental leave to be used consecutively or intermittently within 12 months following the birth or adoption.

Article X Miscellaneous Leaves.

Section 1 Death in the Family.

In the event of a death in the immediate family which includes a spouse, a party in a civil union, parents, stepparents, parents-in-law, sister, brother, children, stepchildren, grandchildren, grandparents, wards, and guardians, three calendar days of leave with pay is allowed. Leave in excess of three calendar days may be deducted from accrued vacation time. One day of leave with pay is granted in the case of a death of more distant relatives. Additional paid leave may be granted at the discretion of the Library Director.

In accordance with the Child Bereavement Leave Act (P.A. 99-0703), employees may take up to 10 working days of unpaid leave or accrued vacation time within 60 days following the death of a child. This benefit does not extend the maximum leave allowable under FMLA.

Section 2 Pregnancy Loss

Employees are granted up to five days of paid leave in any rolling twelve month period for a pregnancy loss by the employee, their spouse or surrogate parent.

Section 3 Family and Medical Leave.

Under the Family and Medical Leave Act (FMLA), qualified employees are entitled to up to 12 work weeks of unpaid leave per year for the birth or adoption of a child, for a spouse or an immediate family member with a serious health condition, or because of a serious health condition that leaves the employee unable to work. Such leaves shall be requested in accordance with the written FMLA policy of the Library.

Section 4 Victims' Economic, Security and Safety Leave.

Under the Victims' Economic Security and Safety Leave Act (VESSA), eligible employees are entitled to up to 12 work weeks of unpaid leave as stipulated in the VESSA Policy. Such leave shall be requested in accordance with the written VESSA policy of the Library.

~~Section 4 Personal Leave.~~

~~Two personal leave days with pay will be granted during each employment year for full-time employees. These must be scheduled in advance whenever possible.~~

Section 5 Time Off to Vote.

An employee may be permitted up to two hours of paid leave for the purpose of voting in an election if the employee's working hours begin less than two hours after the opening of the polls and end less than two hours before the closing of the polls. An employee who

needs to take time off to vote should notify his or her supervisor no later than one week before the election (10 ILCS 5/17-15).

Section 6 Administrative Leave.

Administrative leave is leave without pay which may be granted to employees for such purposes as education, vacation abroad, etc. Requests for such leave must be made in writing and approved in advance by the Library Director. If administrative leave is granted, regular vacation must be exhausted first.

Vacation time and sick leave do not accrue during administrative leave. Any proration of vacation time and sick leave will be at the discretion of the Library Director.

Section 7 Jury Duty.

An employee who is selected for jury duty will be paid ~~his/her~~ **their** regular pay during ~~his/her~~ **their** period of jury duty.

Section 8 Military Leave.

Employees shall be provided with leave for military service as required by State and Federal law.

Section 9 School Visitation Leave.

Employees working 20 hours or more who have completed six months of employment and have expended all of their ~~personal~~ **floating holidays** and vacation days shall be granted up to four hours in a day and eight hours during an employment year of unpaid leave for school visitation. Seven days' notice is required. The time may be made up at the employee's option.

Article XI Pay.

Section 1 Salary Scale.

Pay scales are reviewed by the Board annually and adjusted to reflect changes in the Consumer Price Index. Revised scales become effective July 1 of the applicable year.

Section 2 Salary Amounts.

The salary of each employee will be reviewed annually and will be determined on the basis of performance review, job responsibility and current economic conditions. The salary of the Library Director shall be determined by the Board. The salaries of other employees shall be determined by the Library Director, subject to Board approval.

Section 3 Pay Day.

Employees of the Library are paid bi-weekly.

Section 4 Premium Compensation.

Compensation for work performed on Sundays or Library holidays shall be at time and one half the normal compensation rate.

Section 5 Special Pay.

When an employee is asked to commute to the Library for a short period to perform a special task, the employee shall receive a minimum of one hour's pay.

Section 6 Bonuses.

The Library Director at his or her sole discretion is authorized to award bonuses to employees for exceptional performance if budgeted.

Article XII Employee Development.

Section 1 Evaluation and Counseling.

The Library Director is responsible for establishing a system for evaluating Employee performance and for providing constructive counseling, appropriate in-service training and, if advisable, outside training.

Section 2 Performance Review.

Written performance reviews for all employees should be conducted at least once annually. The performance evaluation should be conducted by the employee's supervisor, and the employee's input should be solicited. The evaluation procedure provides the employee with an opportunity to be recognized for his/her professional accomplishments and for the supervisor to establish developmental goals. It also provides a means of informing the employee of any performance deficiencies that need to be corrected. On the evaluation forms, the employee will be given the opportunity to write his/her comments about any and all written comments.

Section 3 Formal Training.

To encourage professional development and continuing education of staff, the Library may provide tuition assistance for pertinent coursework for eligible employees. Employees must receive prior written approval of the Library Director in order to receive reimbursement for any course. The Library Director's determination should include, but not be limited to: content of courses, library needs, and budgetary considerations.

A. Reimbursement for Masters of Library Science Course:

The Library may reimburse an eligible employee pursuing a Master's Degree in Library Science ("MLS") or equivalent degree for their actual fees and tuition costs up to nine credit hours for completed courses with a grade of "B" or better. Reimbursement shall not exceed the highest resident tuition and fees for MLS programs at schools based within a 60 mile radius of the Library District.

Eligibility:

- Permanent (not temporary) employee.
- Scheduled for 20 hours or more per week.
- Employed by the Library for at least one year before starting the first of

three reimbursable classes.

- 12 hours of course work must have already been completed with a grade of "B" or better, prior to the start of the first reimbursable class.

In the event an employee declines an offer of full-time employment in a position with the Library at Salary Band 5 or above within 12 months after reimbursement is received, and resigns from the Library, the employee must repay the Library for any tuition assistance received within the past 12 months. A full-time employee who resigns within 12 months after reimbursement is received must repay the Library for any tuition assistance received from the Library.

- B. Reimbursement for Other Courses: Eligible staff must be a permanent (not temporary) employee working 20 hours per week or more and employed by the Library for at least one year.

The Library may reimburse an eligible employee for up to two courses per year upon successful completion of a course directly benefiting work performance with a grade of "B" or better.

- C. Required Courses: Employees may be required to take work-related courses. Appropriate leave with pay, tuition, travel pay and reimbursement for necessary expenses will be granted in these cases.

Section 4 Meetings, Workshops and Conventions.

Compensation for attendance at off-site meetings, workshops or conventions is allowed only if prior authorization has been granted. The Library shall pay for registration fees, travel, lodging and other necessary expenses in accordance with the Library's Employee Travel & Mileage Reimbursement Policy. Attendance is determined by available funds and the needs of the Library.

- A. One-Day Events: All employees required by the Library to attend one-day events shall be compensated for attendance and travel time.
- B. Overnight Events: Exempt employees are entitled to uninterrupted pay for any regularly scheduled hours during which the employee is absent from work. Non-exempt employees shall be compensated for attendance and travel time up to 7 ½ hours a day.

Section 5 Association Memberships.

In order to keep the Board and key staff members informed about Library issues, the Library pays for one professional membership, including one subsection, up to \$230 per year for Trustees, the Library Director, and managers.

For Librarians working 20 hours or more per week, the Library pays for one professional membership, up to \$150 per year. Payment for additional subsections

for librarians or membership for other exempt employees may be authorized at the recommendation of the employee's manager.

Article XIII Temporary Employees.

Section 1 Temporary Employees.

Temporary employees are hired for a specific period of time, normally less than a year. Temporary employees shall receive the same wages and hourly benefits as other employees as provided herein, except that paid vacation will be available only if the period of employment exceeds one year. Severance pay shall not be granted to temporary employees.

Article XIV Employee Reinstatement After Rehire.

Section 1 Reinstatement.

Rehired employees may regain credit for past service, as such service may affect eligibility for related benefits such as sick time, vacation eligibility and service awards under the following conditions:

- A. Two or more years of service must have taken place prior to separation.
- B. The gap in the service from separation to rehire must not have exceeded six months.
- C. One year of continuous service must have been completed since rehire.
- D. The separation must have been on mutually agreeable terms.

The application of the foregoing criteria shall be made only once. Persons separating for a second time will not be eligible for service restoration.

Article XV Insurance and Retirement Benefits.

Section 1 Illinois Municipal Retirement Fund.

Employees hired to positions requiring performance of duties for 1,000 hours or more in the next consecutive twelve-month period must join IMRF. New employees required to be on IMRF will join on the first day of work. Employees who subsequently qualify for IMRF join on the day their schedule changes. The benefits of IMRF include a retirement annuity, disability benefits and a survivor's benefit.

Section 2 Health and Life Insurance.

All employees working 30 hours or more, except temporary employees, are offered participation in the existing health and life insurance coverage by the Library. All aspects of coverage, including without limitation, benefit levels and premium costs, are subject to change from time to time at the discretion of the Library.

The Library pays 90% of the health insurance premium for an eligible employee, and 60% of the additional premium for any eligible family member.

Section 3 Dental and Vision Insurance.

Non-temporary employees working 20 hours or more, are offered participation in the existing dental and vision coverage by the Library. All aspects of coverage, including without limitation, benefit levels and premium costs, are subject to change from time to time at the discretion of the Library.

Section 4 Social Security.

All employees shall make Social Security contributions as required by law.

Article XVI Record Keeping.

Section 1 Personnel Records and Privacy.

Personnel records are considered private and are maintained in locked files in the administrative offices. The use of such records should be limited to promoting appropriate public purposes, including the proper delivery of library services. Access or release of such records shall be prohibited except as authorized or required by law. Personnel files include materials such as: forms related to hiring, performance evaluations, and letters and memoranda related to performance. Medical records, documents necessary for the administration of Library benefit programs, and any investigatory information will be kept in a separate file.

Section 2 Examination of an Employee's Personnel File by Employee.

Employees may examine their file at reasonable intervals and upon reasonable written Notice submitted to administration. This review will take place in accordance with the Illinois Personnel Records Review Act, 820 ILCS 40/1 et seq. Employment references and notes of legal or disciplinary investigations in progress, if any, and any other exempt material will be removed before the employee views the file.

Section 3 Notification of Changes.

Employees must immediately report change of address, telephone number and/or family status to administration, as an employee's income tax status and benefits may be affected by these changes.

Article XVII Employee Safety and Health.

Section 1 Reporting Hazardous Conditions and Injuries.

Hazardous conditions and/or incidents on library property should be reported to a manager or supervisor. An employee experiencing any discomfort triggered by work activity should inform his or her manager or supervisor. Employees must report within 48 hours any injury, no matter how slight, which occurs during work hours. By law, the maximum time frame given to report any personal injury is 45 days.

Section 2 Smoking/Vaping.

The Library is a smoke-free campus. Smoking or vaping is prohibited within all buildings, grounds and the Bookmobile.

Article XVIII Disciplinary Action.

Section 1 Disciplinary Steps.

An employee who violates personnel policies or other established rules or otherwise exhibits unacceptable behavior may be subject to disciplinary action as follows:

- | | |
|-------------------|-------------------------|
| A. First Offense | Verbal Warning |
| B. Second Offense | Written Warning |
| C. Third Offense | Disciplinary Suspension |
| D. Fourth Offense | Termination |

In general, the goal of employee discipline is correction, not punishment; however, the Library reserves the right to discipline or discharge any employee at any time, with or without cause and with or without notice.

If in the judgment of the Library Director, an infraction is sufficiently serious that these types of disciplinary action are not likely to be successful, or in the event of repeated infractions of a relatively minor nature, an employee may be terminated subject to the approval of the Board, 75 ILCS 16/30-55.35(a).

Section 2 Suspensions.

An employee may be suspended as a disciplinary action without pay at the discretion of the Library Director. An employee may also be suspended without pay at the discretion of the Library Director pending an investigation or resolution of an incident involving the employee. If pay is withheld during this period of investigation, it may be restored when the incident is resolved.

Article XIX Procedure for Solving Problems in the Workplace.

The Library encourages employees to raise issues that may be negatively impacting their work environment. If an employee has a complaint, problem, or situation that needs to be addressed, the following procedure should be followed:

- A. The employee should informally discuss the situation with his or her supervisor as soon as possible. The employee should give the supervisor an opportunity to investigate and then get back to the employee.
- B. If the employee is not satisfied with the supervisor's response or feels the issue is not resolved, the employee can present the issue to Human Resources in writing as soon as possible. The employee should give Human Resources an opportunity to assess the situation and get back to the employee in writing.

- C. If the employee is still not satisfied that the issue is resolved, the employee can present the issue to the Library Director for consideration. The decision of the Library Director is final.

Article XX Driving.

Section 1 Motor Vehicle Record check.

A motor vehicle record (MVR) check will be conducted prior to hire and annually thereafter for all employees who use a personal or library vehicle on a regular basis in connection with the responsibilities of their position. Continued employment may be subject to an MVR report that meets library standards. To meet library's standards, an MVR check must show:

A. No convictions at any time for:

1. Driving under the influence of alcohol or drugs, and/or refusal to take a Blood alcohol content test.
2. Any felony involving the use of a vehicle.
3. Vehicular homicide.
4. Fleeing or attempting to elude police; failure to stop and report an accident in which the driver was involved.
5. A violation, arising in connection with a fatal accident, of state or local law relating to motor vehicle traffic control.
6. Driving under a suspended or revoked license.
7. Aggravated speeding.
8. Causing a fatal accident as the result of the unlawful operation of a motor vehicle.

B. No more than one order of court supervision or two convictions for moving violations within the last 12 months. Moving violations include but are not limited to:

1. Speeding violations.
2. Improper or excessive lane changes.
3. Following the vehicle ahead too closely.
4. At fault accidents.
5. Running a red light or stop sign.
6. Failure to yield.

When a valid driver's license is a requirement for the position, it is the responsibility of the employee to notify human resources if his/her driver's license is suspended or revoked.

Section 2 Safety.

It is the responsibility of all employees who drive library vehicles or their own

vehicles for library business to safely operate them in accordance with this policy.

While operating all library and personal vehicles for library business, employee responsibilities include:

- A. Following the Illinois Vehicle Code, and all motor vehicle laws, statutes, and/or ordinances at all times including those related to cell phone use and distracted driving.
- B. Wearing seat belts.
- C. Possessing a valid driver's license.
- D. Reporting all accidents to the proper law enforcement agency and, as soon as possible, to a manager.

Section 3 Insurance Coverage on Personal Cars Used for Library Business.

Employees using personal vehicles for library business must provide proof of insurance indicating personal auto liability limits meeting at least the minimum state requirements. It is the responsibility of the employee to notify human resources of policy cancellations or reduction of limits. Employees must provide proof of insurance to be eligible for reimbursement of mileage costs incurred while driving on Library related business.

Article XXI Whistleblower Protection

The Library is committed to the highest standards of openness and accountability. An important aspect of accountability and transparency is a mechanism to enable staff and other members of the Library to voice concerns in a responsible and effective manner. When an individual discovers information which he or she believes shows serious malpractice or wrongdoing within the organization, this information should be disclosed internally without fear of reprisal, and there should be arrangements to enable this to be done. This policy ensures that no members of staff should feel at a disadvantage in raising legitimate concerns.

It should be emphasized that this policy is intended to assist individuals who believe they have discovered fraudulent or unethical behavior or impropriety. It is not designed to question financial or business decisions taken by the Library, nor should it be used to reconsider any matters which have already been addressed under harassment, complaint, disciplinary or other procedures.

This policy is designed to enable employees of the Library to raise concerns internally and at a high level and to disclose information which the individual believes shows fraudulent or unethical behavior, impropriety or other improper governmental action. Improper governmental action means any action by an employee of the

Library or an elected official of the Library that is undertaken in violation of a federal or state law or local ordinance; is an abuse of authority; violates the public's trust or expectation of their conduct; is of substantial and specific danger to the public's health or safety; or, is a gross waste of public funds. The action need not be within the scope of the employee's, elected official's, or board member's official duties to be subject to a claim of "improper governmental action."

This policy is intended to cover concerns which are in the public's interest and may at least initially be investigated separately, but might then lead to the invocation of other procedures e.g. disciplinary.

These concerns could include, but are not limited to:

- A. Financial malpractice or impropriety or fraud.
- B. Failure to comply with a legal obligation or statute.
- C. Dangers to health & safety or the environment.
- D. Criminal activity.
- E. Unethical behavior.
- F. Attempts to conceal any of these.

This policy is not intended to prevent or discourage an employee from disclosing information to a government or law enforcement agency if the employee has reasonable cause to believe that the information discloses a violation of state or federal law, rule or regulation.

Section 1 Protection.

This policy is designed to offer protection to those employees of the Library who disclose such concerns provided the disclosure is made:

- A. In good faith.
- B. In the reasonable belief of the individual making the disclosure that it tends to show fraudulent or unethical behavior or impropriety.

It is important to note that no protection from internal disciplinary procedures or employment action is offered to those who choose not to use the procedure in accordance with points A and B above. In an extreme case, malicious allegations could give rise to legal action on the part of the persons complained about.

Section 2 Confidentiality.

The Library will treat all such disclosures in a confidential and sensitive manner.

The identity of the individual making the allegation may be kept confidential so long as it does not hinder or frustrate any investigation. However, the investigation process may reveal the source of the information and the individual making the disclosure may need to provide a statement as part of the evidence required.

Section 3 Anonymous Allegations.

This policy encourages individuals to put their name to any disclosures they make. Concerns expressed anonymously are much less credible, but they may be considered at the discretion of the Library.

In exercising this discretion, the factors to be taken into account will include:

- A. The seriousness of the issues raised;
- B. The credibility of the concern; and
- C. The likelihood of confirming the allegation from attributable sources.

Section 4 Untrue Allegations.

If an individual makes an allegation in good faith, which is not confirmed by a subsequent investigation, no action will be taken against that individual. In making a disclosure the individual should exercise due care to ensure the accuracy of the information. If, however, an individual makes malicious allegations, and particularly if he or she persists with making them, disciplinary action may be taken against that individual.

No employee will be retaliated against for:

- A. Making a good faith report pursuant to this policy;
- B. Refusing to participate in an activity that would result in a violation of state or federal law, rule or regulation;
- C. Disclosing information in a court, an administrative hearing, or before a legislative commission or committee, or in any other proceeding where the employee has reasonable cause to believe that the information discloses a violation of state or federal law, rule or regulation and,
- D. Disclosing information to a government or law enforcement agency where the employee has reasonable cause to believe that the information discloses a violation of state or federal law, rule or regulation.

Section 5 Procedures for Making Disclosure.

On receipt of a complaint, the staff member or Library Trustee who receives and takes note of the complaint, must pass this information as soon as is reasonably possible to the Library Director, or Library Board President in the event the

Director is the subject of a complaint, who will determine the best course of action based on the nature of the allegation.

For purposes of compliance with 50 ILCS 105/4.1, the person holding the position of Library Director shall serve as the Library's Auditing Official. The Auditing Official's duties include investigating complaints brought under this policy including improper governmental action, misconduct, investigating the performance of officers, employees, functions and programs; and, promoting economy, efficiency, effectiveness and integrity in the administration of the programs and operations of the Library.

If a complaint concerns the Library Director, the Library Board President shall serve as the Auditing Official for purposes of such complaint.

Section 6 Timetables.

Due to the varied nature of these sorts of complaints, which may involve internal investigators and / or the police, it is not possible to set precise timetables for such investigations. The Auditing Official will ensure that investigations are undertaken as quickly as possible without affecting the quality and depth of those investigations.

Section 7 Investigating Procedures.

The following steps will be followed:

- A. Full details and clarifications of the complaint should be obtained.
- B. The involvement of the Library's auditors and the Police will be considered at this stage, in consultation with the Auditing Official.
- C. The allegations will be fully investigated with the assistance where appropriate, of other individuals / bodies.
- D. A judgment concerning the complaint and validity of the complaint will be made in a written report containing the findings of the investigations and reasons for the judgment.
- E. The Auditing Official may reinstate, reimburse for lost wages or expenses incurred, or promote or provide some other form of restitution. In instances where an Auditing Official determines that restitution will not suffice, the Auditing Official may make their investigation findings available for the purpose of aiding in that employee's, or the employee's attorney, effort to make the employee whole.
- F. If appropriate, a copy of the outcomes will be passed to the Library Auditors to enable a review of the procedures.

If the complainant is not satisfied that their concern is being properly dealt with,

they have the right to raise it in confidence with his/her manager, Assistant Director or Library Director.

If the investigation finds the allegations unsubstantiated and all internal procedures have been exhausted, but the complainant is not satisfied with the outcome, the Library recognizes the lawful rights of employees and ex-employees to make disclosures to prescribed persons or, where justified, elsewhere.

Section 8 Copy of Policy.

The Auditing Official must provide each employee a written summary or a complete copy of 50 ILCS 105/4.1 upon commencement of employment and at least once each year of employment. At the same time, the employee shall also receive a copy of this Article XX of the Personnel Policy.

Date

Secretary

Adopted: 03/16/99
Revised: 04/17/01
Revised: 07/01/04
Revised: 03/17/09
Revised: 12/17/13
Revised: 07/15/14
Revised: 06/21/16
Revised: 11/15/16
Revised: 04/18/17
Revised: 10/16/18
Revised: 04/16/19
Revised: 04/20/21
Revised: 09/21/21
Revised: 11/16/21

RESOLUTION 2021-2022/13

RESOLUTION ADOPTING REVISED PERSONNEL POLICY

WHEREAS, the Library Board of Trustees (“Board”) last approved revisions to the Personnel (“Policy”) on September 21, 2021; and

WHEREAS, the Finance and Employee Practices Committee (“Committee”) met on September 14 and November 2, 2021 to review the HR Source / LACONI annual benefits survey covering 55 Chicago-area libraries; and

WHEREAS, the Committee identified several benefits to add or modify in order to remain competitive in the employment marketplace and to increase job satisfaction among employees; and

WHEREAS, all prior existing versions of the Policy shall be superseded by the revised Policy adopted by this Resolution;

NOW, THEREFORE, BE IT RESOLVED by the Board of Trustees of the Cook Memorial Public Library District, Lake County, Illinois:

Section 1: The revised Policy is hereby adopted as amended, with targeted changes to select benefits, substantially in the form attached hereto as Exhibit A.

Section 2: Paid parental leave and pregnancy loss leave benefits are effective December 1, 2021.

Section 3: All eligible employees will receive a prorated portion of their new or additional floating holiday leave on January 1, 2022, based upon their work anniversary date.

Section 4: The Library’s contribution towards premiums for family health insurance coverage increases from 50% to 60% effective January 1, 2022

Section 5: This Resolution is effective immediately on the date of its passage.

PASSED this 16th day of November, 2021

AYES: _____

NAYS: _____

ABSENT: _____

ATTEST:

President, Wendy Vieth

Karen Singer, Secretary