

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

November 15, 2022

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, 2022 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 18, 2022.
6. Review and Approval of 2023-2026 Strategic Plan.
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 2021-2022 Audit.
 - ii. Committee Recommendation to Approve Levy Ordinance 2022-2023/2.
 - 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. Other Business.

- a. Approval of Resolution 2022-2023/4 Approving Change Order #2 with Elliot Construction Corp. in the amount of \$8,599.88.
- b. Approval of Resolution 2022-2023/5 Approving Change Order #5 with Powerlink Electric in the amount of \$2,991.31.
- c. Approval of Resolution 2022-2023/6 Approving Change Order #2 with Landworks, Ltd. in the amount of \$4,068.44.
- d. Approval of Resolution 2022-2023/7 Approving Change Order #2 with National Wrecking Co. in the amount of \$2,500.00.

12. Communications.

13. Upcoming Meetings and Events.

- a. Finance Committee Meeting on Thursday, December 1, 2022 at 4:30 p.m. at the the Cook Park Library.
- b. Regular Board Meeting on Thursday, December 15, 2022 at 6:30 p.m. at the Aspen Drive Library.

14. Public Questions.

15. Adjournment.

Wendy Vieth, President
Board of Library Trustees

November 11, 2022

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.

STRATEGIC PLAN

2023 – 2026

BACKGROUND

The Covid-19 pandemic impacted library service and the library's engagement with the community it serves in myriad ways. The past three years have borne witness to several historic shifts in how we live, work, and interact with each other.

During 2022, the library engaged numerous stakeholder groups, including the Board of Trustees, library staff, community organizations, and more than 1,700 community members to provide input that informed the goals and strategies included in this strategic plan.

Grounded by the library's commitment to provide equitable access to our community, our goals and strategies respond to this engagement in a way that both leverages the library's current successes and responds to identified opportunities.

This plan will move the library forward purposefully, as data and extensive feedback inform the following goals and targeted strategies in pursuit of our mission.

OUR MISSION

Through dedicated personal service, we connect our diverse community to resources and experiences that educate, enrich, and inspire.

STAKEHOLDER ENGAGEMENT

STRENGTHS

When asked what the library does best, survey takers reported: a high level of customer service, access to myriad materials and resources, and updates that have made using the library more convenient, such as ease of renewals and going fine-free.



REPRESENTATION

The community engagement phase of the planning process revealed opportunity to more effectively reach community members who are traditionally underrepresented in library usage. Survey takers also indicated a variety of languages should be more represented in the library's collection.



YOUTH ENGAGEMENT

Residents expressed interest in more dynamic and play-centered children's spaces. In addition, stakeholder feedback indicated opportunity to deepen relationships with organizations serving youth and adolescents of all ages.



TECHNOLOGY

Survey takers identified tools and technology that would benefit their households: 3D printers, digital studios, hotspots, Roku, sewing machines, and telescopes. Survey takers also expressed interest in trying new technologies they do not personally own.



COVID-19 PANDEMIC

Community members indicated that the Covid-19 pandemic had affected their use of the library, noting factors such as "getting out of the habit" of visiting the library and the temporary pause on children's in-person activities



AWARENESS

Stakeholder groups noted the importance of expanding marketing and outreach efforts to not only increase awareness of the library's vast resources among current users, but also to expand understanding of the library's role in the community more broadly.



GOAL 1

BE A FORCE FOR COMMUNITY ENGAGEMENT OPPORTUNITIES.

OUTCOME

The library identifies, meaningfully engages with, and develops service offerings tailored to different audiences throughout the district, especially underrepresented communities.

STRATEGIES

- Strengthen collaborative opportunities with local daycares and centers for early childhood education, including in-person visits and field trips.
 - Re-energize partnerships with schools and community organizations, especially to increase engagement with teens.
 - Work with diverse community groups throughout the district to identify ways the library can support their needs.
 - Identify the most effective and sustainable outreach vehicle(s) to further serve our community needs.
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GOAL 2

RE-ESTABLISH THE LIBRARY AS A COMMUNITY DESTINATION.

OUTCOME

The library invests in spaces and opportunities that attract new and existing users, make them feel welcome, and meet their evolved work and social needs.

STRATEGIES

- Develop and implement a Library is Human 2.0 customer service plan that builds upon the foundational work completed during the last strategic plan.
 - Reimagine the Cook Park Library children's department to expand the potential level of engagement and interaction, particularly among early learners.
 - Optimize space at Cook Park Library to provide more independent, private work spaces to support remote workers and students.
 - Continue to recruit diverse candidates for the library staff.
 - Explore new opportunities to support social interaction and conversation at all age levels.
 - Manage library collections, Library of Things materials, and digital equipment responsively to community need, demographic change, and relevance.
 - Incorporate more flexible options for patron service points.
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GOAL 3

BUILD COMMUNITY AROUND TECHNOLOGY.

OUTCOME

The library centers its technology resources, programs, and services in the equitable opportunity for all district residents to access technology that supports their work, interests, and education.

STRATEGIES

- Advance the library's efforts to demonstrate and educate users about select technologies, e-resources, and creative tools through a high level of service.
 - Align technology offerings with the needs of remote workers and students.
 - Develop strategies to reach underrepresented populations within the community through technology services.
 - Incorporate renewable energy initiatives and clean technologies in future building repairs and replacements.
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GOAL 4

STRENGTHEN HOW THE LIBRARY TELLS ITS STORY.

OUTCOME

Community members have a strong understanding of what the library offers, its role within the district community, and the benefits it holds for individual users.

STRATEGIES

- Make library communications and information available in languages used by large portions of the community, beginning with Spanish.
 - Increase targeted communications with local school communities.
 - Identify and pursue community outreach opportunities to market the library's services and resources to increase engagement with new audiences.
 - Enhance internal communication strategies that reach across departments and resist isolated operations.
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			2023	2024	2025	2026
GOAL 1	STRATEGY 1	Strengthen collaborative opportunities with local daycares and centers for early childhood education...				
	STRATEGY 2	Re-energize partnerships with schools and community organizations, especially to increase engagement with teens.				
	STRATEGY 3	Work with diverse community groups throughout the district to identify ways the library can support their needs.				
	STRATEGY 4	Identify the most effective and sustainable outreach vehicle(s) to further serve our community needs.				
GOAL 2	STRATEGY 1	Develop and implement a Library is Human 2.0 customer service plan that builds upon the foundational work...				
	STRATEGY 2	Reimagine the Cook Park Library children's department to expand the potential level of engagement and interaction...				
	STRATEGY 3	Optimize space at Cook Park Library to provide more work spaces to support remote workers and students.				
	STRATEGY 4	Continue to recruit diverse candidates for the library staff.	GUIDEPOST: ONGOING			
	STRATEGY 5	Explore new opportunities to support social interaction and conversation at all age levels.	GUIDEPOST: ONGOING			
	STRATEGY 6	Manage library collections, Library of Things materials, and digital equipment responsively to community need...	GUIDEPOST: ONGOING			
	STRATEGY 7	Incorporate more flexible options for patron service points.				
GOAL 3	STRATEGY 1	Advance the library's efforts to demonstrate + educate users about select technologies, e-resources, and creative tools...	GUIDEPOST: ONGOING			
	STRATEGY 2	Align technology offerings with the needs of remote workers and students.				
	STRATEGY 3	Develop strategies to reach underrepresented populations within the community through technology services.				
	STRATEGY 4	Incorporate renewable energy initiatives and clean technologies in future building repairs and replacements.	GUIDEPOST: ONGOING			
GOAL 4	STRATEGY 1	Make library communications and information available in languages used by large portions of the community...				
	STRATEGY 2	Increase targeted communications with local school communities.				
	STRATEGY 3	Identify and pursue community outreach opportunities to market the library's services and resources...to new audiences.				
	STRATEGY 4	Enhance internal communication strategies that reach across departments and resist isolated operations.	GUIDEPOST: ONGOING			

COOK MEMORIAL PUBLIC LIBRARY DISTRICT
Balance Sheet by Fund
As of October 31, 2022

	<u>10-General</u>	<u>20-IMRF</u>	<u>30-Working Cash</u>	<u>50-Trust</u>	<u>60-Special Reserve</u>	<u>TOTAL</u>
ASSETS						
Current Assets						
Checking/Savings						
1000 · Cash						
10-1040 · Petty Cash	625					625
10-1045 · Cash on Hand - Aspen	60					60
10-1150 · Chase Operating A/C	3,681,330	692,755	555,776	11,295	-57,778	4,883,378
10-1504 · Illinois Funds - General, IMRF	412,429	37,443			323,236	773,108
10-1509 · Wintrust MaxSafe Acct - General	4,025,677					4,025,677
60-1509 · Wintrust MaxSafe Acct - S/R					1,244,397	1,244,397
10-1550 · Chase Savings Account						
10-1551 · Chase Savings - GF	56,488					56,488
60-1551 · Chase Savings - SRF					201,102	201,102
Total 10-1550 · Chase Savings Account	<u>56,488</u>				<u>201,102</u>	<u>257,590</u>
Total 1000 · Cash	8,176,609	730,198	555,776	11,295	1,710,957	11,184,835
2000 · Investments						
10-1502 · Investments - General Fund						
10-1651 · Investments - Chase (GF)	1,720,607					1,720,607
Total 10-1502 · Investments - General Fund	<u>1,720,607</u>					<u>1,720,607</u>
60-1501 · Investments - Special Reserve						
60-1651 · Investments - Chase (SRF)					1,840,000	1,840,000
Total 60-1501 · Investments - Special Reserve					<u>1,840,000</u>	<u>1,840,000</u>
Total 2000 · Investments	<u>1,720,607</u>				<u>1,840,000</u>	<u>3,560,607</u>
Total Checking/Savings	9,897,216	730,198	555,776	11,295	3,550,957	14,745,442
Other Current Assets						
10-1990 · Friends of the Library 2	3,238					3,238
Total Other Current Assets	<u>3,238</u>					<u>3,238</u>
Total Current Assets	<u>9,900,454</u>	<u>730,198</u>	<u>555,776</u>	<u>11,295</u>	<u>3,550,957</u>	<u>14,748,680</u>
TOTAL ASSETS	<u><u>9,900,454</u></u>	<u><u>730,198</u></u>	<u><u>555,776</u></u>	<u><u>11,295</u></u>	<u><u>3,550,957</u></u>	<u><u>14,748,680</u></u>
LIABILITIES & EQUITY						
Liabilities						
Current Liabilities						
Accounts Payable						
20000 · Accounts Payable	0					0
Total Accounts Payable	<u>0</u>					<u>0</u>
Other Current Liabilities						
00-2100 · Payroll W/H & Payable						

COOK MEMORIAL PUBLIC LIBRARY DISTRICT
Balance Sheet by Fund
As of October 31, 2022

	<u>10-General</u>	<u>20-IMRF</u>	<u>30-Working Cash</u>	<u>50-Trust</u>	<u>60-Special Reserve</u>	<u>TOTAL</u>
10-2850 · Aflac Payable	93					93
10-2600 · IMRF Voluntary Life Insurance	224					224
10-2700 · Dental and Vision	1,210					1,210
10-2800 · CO-OP 90's Medical Plan	6,153					6,153
10-2900 · Other Health Care-FSA	3,693					3,693
Total 00-2100 · Payroll W/H & Payable	11,373					11,373
20-2300 · IMRF Payable-Employer Medicare		0				0
Total Other Current Liabilities	11,373	0				11,373
Total Current Liabilities	11,373	0				11,373
Total Liabilities	11,373	0				11,373
Equity						
00-3000 · Beginning Fund Balances						
10-3000 · Fund Balance-General Fund	3,514,644					3,514,644
10-3010 · Assigned FB - Computer/Tech Res	450,000					450,000
10-3011 · Assigned FB - Bookmobile Res.	125,000					125,000
20-3000 · Fund Balance - IMRF Fund		148,591				148,591
30-3000 · Fund Balance-Working Cash Fund			555,776			555,776
50-3000 · Fund Balance-Trust Fund				23,873		23,873
60-3000 · Fund Balance-Spec Reserve Fund					2,961,246	2,961,246
Total 00-3000 · Beginning Fund Balances	4,089,644	148,591	555,776	23,873	2,961,246	7,779,130
32000 · Retained Earnings	-235,289	41,451		-12,578	608,013	401,597
Net Income	6,034,727	540,156			-18,302	6,556,581
Total Equity	9,889,082	730,198	555,776	11,295	3,550,957	14,737,308
TOTAL LIABILITIES & EQUITY	<u>9,900,455</u>	<u>730,198</u>	<u>555,776</u>	<u>11,295</u>	<u>3,550,957</u>	<u>14,748,681</u>
UNBALANCED CLASSES	0					0

COOK MEMORIAL PUBLIC LIBRARY DISTRICT

Profit & Loss by Fund

July through October 2022

	10-General	20-IMRF	60-Special Reserve	TOTAL
Ordinary Income/Expense				
Income				
00-4000 · Property Tax	8,566,260	810,952	0	9,377,212
00-4050 · Replacement Tax	110,399	0	0	110,399
00-4100 · Interest Earned	36,178	0	10,840	47,018
00-4200 · Other	11,997	0	0	11,997
10-4300 · Grants & Other Donations	90,413	0	0	90,413
10-4350 · Fines	5,721	0	0	5,721
Total Income	8,820,968	810,952	10,840	9,642,760
Gross Profit	8,820,968	810,952	10,840	9,642,760
Expense				
10-5100 · Salaries	1,663,832	0	0	1,663,832
10-5200 · Benefits	172,989	0	0	172,989
10-5300 · Training	4,081	0	0	4,081
10-5400 · Materials	435,130	0	0	435,130
10-5500 · Processing	9,927	0	0	9,927
10-5600 · Supplies	29,555	0	0	29,555
10-5700 · Vehicles	4,036	0	0	4,036
10-5800 · Computer Operations	163,759	0	0	163,759
10-5900 · Utilities	30,658	0	0	30,658
10-6000 · Telephone	7,837	0	0	7,837
10-6100 · Postage	3,000	0	0	3,000
10-6200 · Maintenance	41,313	0	0	41,313
10-6300 · Repair	25,241	0	0	25,241
10-6400 · Insurance	4,948	0	0	4,948
10-6500 · Professional Services	8,790	0	0	8,790
10-6600 · Improvements	11,179	0	0	11,179
10-6700 · Community Relations	43,371	0	0	43,371
10-7000 · Debt Service	126,594	0	0	126,594
20-8210 · Employer IMRF Disbursements	0	146,573	0	146,573
20-8250 · Employer Soc Security Tax Disb	0	124,222	0	124,222
Total Expense	2,786,240	270,795	0	3,057,035
Net Ordinary Income	6,034,728	540,157	10,840	6,585,725

COOK MEMORIAL PUBLIC LIBRARY DISTRICT

Profit & Loss by Fund

July through October 2022

	10-General	20-IMRF	60-Special Reserve	TOTAL
Other Income/Expense				
Other Expense				
60-9800 · Special Reserve Disbursements	0	0	29,142	29,142
Total Other Expense	0	0	29,142	29,142
Net Other Income	0	0	-29,142	-29,142
Net Income	6,034,728	540,157	-18,302	6,556,583

COOK MEMORIAL PUBLIC LIBRARY DISTRICT
Monthly Budget Report
October 2022

	October 2022				Year To Date October 2022				Annual Budget		Annual Appropriation	
	Actual	Budget	Var \$	Var %	Actual	Budget	Var \$	Var %	% of Budget	\$	% of Approp	\$
Ordinary Income/Expense												
Income												
00-4000 · Property Tax	1,060,015	1,444,666	(384,651)	-26.63%	9,377,212	8,667,993	709,219	8.18%	96.15%	9,753,000		
00-4050 · Replacement Tax	60,420	20,833	39,587	190.02%	110,399	83,332	27,067	32.48%	44.16%	250,000		
00-4100 · Interest Earned	14,758	4,000	10,758	268.95%	47,018	16,000	31,018	193.86%	97.95%	48,000		
00-4200 · Other	1,031	1,000	31	3.08%	11,997	4,000	7,997	199.91%	59.98%	20,000		
10-4300 · Grants & Other Donations	0	7,300	(7,300)	-100.00%	90,413	29,200	61,213	209.63%	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	1,667	250	1,417	566.62%	5,721	1,000	4,721	472.06%	190.69%	3,000		
Total Income	1,137,890	1,478,049	(340,159)	-23.01%	9,642,758	8,801,525	841,233	9.56%	94.89%	10,162,000	0.00%	0
Expense												
10-5100 · Salaries	392,813	384,718	(8,095)	-2.10%	1,663,832	1,744,213	80,381	4.61%	31.91%	5,214,000	0.00%	5,440,000
10-5200 · Benefits	46,692	50,851	4,159	8.18%	172,989	201,261	28,272	14.05%	28.55%	606,000	0.00%	640,000
10-5300 · Training	1,334	3,476	2,142	61.62%	4,081	20,881	16,800	80.45%	6.92%	59,000	0.00%	62,000
10-5400 · Materials	120,433	101,413	(19,020)	-18.76%	435,130	407,692	(27,438)	-6.73%	34.18%	1,273,000	0.00%	1,292,000
10-5500 · Processing	2,918	3,227	309	9.57%	9,927	21,438	11,511	53.70%	19.09%	52,000	0.00%	55,000
10-5600 · Supplies	7,969	9,983	2,014	20.17%	29,555	47,422	17,867	37.68%	23.27%	127,000	0.00%	142,000
10-5700 · Vehicles	391	3,042	2,651	87.14%	4,036	12,018	7,982	66.42%	11.21%	36,000	0.00%	45,000
10-5800 · Computer Operations	74,807	167,557	92,750	55.35%	163,759	285,405	121,646	42.62%	12.67%	1,293,000	0.00%	1,370,000
10-5900 · Utilities	5,727	14,883	9,156	61.52%	30,658	62,369	31,711	50.84%	15.33%	200,000	0.00%	240,000
10-6000 · Telephone	3,021	2,139	(882)	-41.23%	7,837	10,188	2,351	23.08%	23.75%	33,000	0.00%	40,000
10-6100 · Postage	0	978	978	100.00%	3,000	3,912	912	23.31%	25.00%	12,000	0.00%	16,000
10-6200 · Maintenance	12,002	10,360	(1,642)	-15.85%	41,313	48,756	7,443	15.27%	23.61%	175,000	0.00%	200,000
10-6300 · Repair	1,704	9,601	7,897	82.25%	25,241	51,482	26,241	50.97%	19.42%	130,000	0.00%	154,000
10-6400 · Insurance	0	0	0	0.00%	4,948	5,000	52	1.04%	6.26%	79,000	0.00%	90,000
10-6500 · Professional Services	1,858	19,859	18,001	90.64%	8,790	35,625	26,835	75.33%	12.21%	72,000	0.00%	90,000
10-6600 · Improvements	3,730	4,426	696	15.72%	11,179	20,229	9,050	44.74%	14.52%	77,000	0.00%	80,000
10-6700 · Community Relations	9,760	12,997	3,237	24.90%	43,371	53,722	10,351	19.27%	24.37%	178,000	0.00%	192,000
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%	126,594	127,615	1,021	0.80%	12.88%	983,000	0.00%	985,000
10-8010 · Capital Improvement Projects	0	10,416	10,416	100.00%	0	41,664	41,664	100.00%	0.00%	125,000	0.00%	125,000
20-8210 · Employer IMRF Disbursements	34,687	38,956	4,269	10.96%	146,573	175,462	28,889	16.46%	27.87%	526,000	0.00%	0
20-8250 · Employer Soc Security Tax Disb	29,296	29,146	(150)	-0.51%	124,222	132,143	7,921	5.99%	31.45%	395,000	0.00%	0
Total Expense	749,145	882,195	133,050	15.08%	3,057,036	3,525,165	468,129	13.28%	26.14%	11,695,000	0.00%	11,313,000

COOK MEMORIAL PUBLIC LIBRARY DISTRICT
Monthly Budget Report
October 2022

	October 2022				Year To Date October 2022				Annual Budget		Annual Appropriation	
	Actual	Budget	Var \$	Var %	Actual	Budget	Var \$	Var %	% of Budget	\$	% of Approp	\$
Net Ordinary Income (Expense)	388,745	595,854	(207,109)		6,585,723	5,276,360	1,309,363			(1,533,000)		
Other Income/Expense:												
Other Income												
10-0100 - Other Income	0				0		0					
10-0910 - Interfund Transfers - General	0		0				0					
60-0960 - Interfund Transfers - Special Reserve	0		0				0					
Total Other Income	0		0		0		0					
Other Expense												
10-0500 - Other Expense	0		0		0		0					
50-8500 - Trust Disbursements	0	0	0		0	0	0					
60-0800 - Special Reserve Disbursements	14,155	0	(14,155)		29,142	0	(29,142)					
Total Other Expense	14,155	0	(14,155)		29,142	0	(29,142)					
Net Other Income/(Expense)	(14,155)	0	(14,155)		(29,142)	0	(29,142)					
Net Income	374,590	595,854	(221,264)		6,556,581	5,276,360	1,280,221			(1,533,000)		

COOK MEMORIAL PUBLIC LIBRARY DISTRICT

Bills Paid Summary

October 15 through November 11, 2022

	10-General	20-IMRF	60-Special Reserve	TOTAL
Ordinary Income/Expense				
Income				
00-4000 · Property Tax	142,306.37	13,472.17	0.00	155,778.54
00-4100 · Interest Earned	10,603.72	0.00	4,154.20	14,757.92
00-4200 · Other	1,024.25	0.00	0.00	1,024.25
10-4350 · Fines	1,657.00	0.00	0.00	1,657.00
Total Income	155,591.34	13,472.17	4,154.20	173,217.71
Gross Profit	155,591.34	13,472.17	4,154.20	173,217.71
Expense				
10-5100 · Salaries	370,915.68	0.00	0.00	370,915.68
10-5200 · Benefits	58,645.93	0.00	0.00	58,645.93
10-5300 · Training	1,078.46	0.00	0.00	1,078.46
10-5400 · Materials	108,661.44	0.00	0.00	108,661.44
10-5500 · Processing	2,906.16	0.00	0.00	2,906.16
10-5600 · Supplies	13,520.16	0.00	0.00	13,520.16
10-5700 · Vehicles	3,462.84	0.00	0.00	3,462.84
10-5800 · Computer Operations	2,269.73	0.00	0.00	2,269.73
10-5900 · Utilities	6,726.71	0.00	0.00	6,726.71
10-6000 · Telephone	424.68	0.00	0.00	424.68
10-6100 · Postage	1,000.00	0.00	0.00	1,000.00
10-6200 · Maintenance	8,249.63	0.00	0.00	8,249.63
10-6300 · Repair	4,716.94	0.00	0.00	4,716.94
10-6500 · Professional Services	4,340.31	0.00	0.00	4,340.31
10-6600 · Improvements	1,131.72	0.00	0.00	1,131.72
10-6700 · Community Relations	12,203.66	0.00	0.00	12,203.66
20-8210 · Employer IMRF Disbursements	0.00	32,732.03	0.00	32,732.03
20-8250 · Employer Soc Security Tax Disb	0.00	27,617.07	0.00	27,617.07
Total Expense	600,254.05	60,349.10	0.00	660,603.15
Net Ordinary Income	-444,662.71	-46,876.93	4,154.20	-487,385.44
Other Income/Expense				
Other Expense				
60-9800 · Special Reserve Disbursements	0.00	0.00	171,382.71	171,382.71
Total Other Expense	0.00	0.00	171,382.71	171,382.71

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Cash Basis

COOK MEMORIAL PUBLIC LIBRARY DISTRICT
Bills Paid Summary

October 15 through November 11, 2022

	10-General	20-IMRF	60-Special Reserve	TOTAL
Net Other Income	0.00	0.00	-171,382.71	-171,382.71
Net Income	-444,662.71	-46,876.93	-167,228.51	-658,768.15

COOK MEMORIAL PUBLIC LIBRARY DISTRICT
Bills Paid Report
October 15 through November 11, 2022

	Type	Date	Num	Name	Paid Amount
Ordinary Income/Expense					
Income					
00-4000 · Property Tax					
10-4000 · Property Tax General					
	General Journal	11/10/2022	3337		141,352.70
	General Journal	11/10/2022	3337		<u>953.67</u>
Total 10-4000 · Property Tax General					142,306.37
20-4000 · Property Tax IMRF					
	General Journal	11/10/2022	3337		<u>13,472.17</u>
Total 20-4000 · Property Tax IMRF					13,472.17
Total 00-4000 · Property Tax					<u>155,778.54</u>
00-4100 · Interest Earned					
60-3109 · Interest-Wintrust MaxSafe - S/R					
	General Journal	10/31/2022	3331		<u>3,224.46</u>
Total 60-3109 · Interest-Wintrust MaxSafe - S/R					3,224.46
10-3109 · Interest-Wintrust MaxSafe - Gen					
	General Journal	10/31/2022	3331		<u>10,601.34</u>
Total 10-3109 · Interest-Wintrust MaxSafe - Gen					10,601.34
10-3180 · Interest - Money Market Fund					
	General Journal	10/31/2022	3331		<u>0.00</u>
Total 10-3180 · Interest - Money Market Fund					0.00
10-4100 · Interest Earned-General Fund					
10-4101 · Interest Income - Chase Savings					
	General Journal	10/31/2022	3331		<u>2.38</u>
Total 10-4101 · Interest Income - Chase Savings					<u>2.38</u>
Total 10-4100 · Interest Earned-General Fund					2.38
60-4100 · Interest Earned Special Reserve					
60-4101 · Interest Income - Chase Savings					
	General Journal	10/31/2022	3331		<u>8.48</u>
Total 60-4101 · Interest Income - Chase Savings					8.48
60-4102 · Interest Income - Chase CD's					
	General Journal	10/31/2022	3330		491.34
	General Journal	10/31/2022	3330		<u>429.92</u>
Total 60-4102 · Interest Income - Chase CD's					<u>921.26</u>
Total 60-4100 · Interest Earned Special Reserve					<u>929.74</u>
Total 00-4100 · Interest Earned					14,757.92
00-4200 · Other					
10-4400 · Lost Materials					
	Deposit	10/21/2022			145.91
	Deposit	10/21/2022			64.91
	Bill	10/26/2022	LOST/PAID - 101422	BOWIE, STEPHANIE	-14.99
	Bill	10/26/2022	LOST/PAID - 101322	GRAHAM, NICOLE	-13.99
	Bill	10/26/2022	LOST/PAID - 101722	HEINL, JENNY	-24.99
	Bill	10/26/2022	LOST/PAID - 102022	DYBAS, MARY JANE	-19.00
	Bill	10/26/2022	LOST/PAID - 102222	GRACE, JAMES O.	-21.99
	Bill	10/26/2022	LOST/PAID - 102422	FINKELSTEIN, AARON	-16.98
	Deposit	11/01/2022			35.35
	Deposit	11/01/2022			139.34
	General Journal	11/09/2022	3338	KIM, HYUAN JIN	12.99
	General Journal	11/09/2022	3338	PANOV, KATHY	27.00
	Bill	11/11/2022	LOST/PAID - 102622	GULATI, DIMPY	-14.99
	Bill	11/11/2022	LOST/PAID - 110122	FINKELSTEIN, AARON	-7.99
	Bill	11/11/2022	LOST/PAID - 102722	LYLES, JULIANA	-5.99
	Bill	11/11/2022	LOST/PAID - 103122	TURLEY, JOYCE	-36.98
	Bill	11/11/2022	LOST/PAID - 110522	BUEHLER, MARY R.	-23.99
	Bill	11/11/2022	LOST/PAID - 110522	SERMAK, BLANCA	-13.20
	Bill	11/11/2022	REPLC #57194/#57340	PANOV, KATHY	-27.00
	Bill	11/11/2022	REPLC CK #56885	KIM, HYUAN JIN	<u>-12.99</u>
Total 10-4400 · Lost Materials					170.43
10-4450 · Copy Machine Income					
10-4451 · Aspen - Print/Copy Station					
	Deposit	10/21/2022			<u>423.70</u>
Total 10-4451 · Aspen - Print/Copy Station					423.70
10-4452 · Cook Park - Print/Copy Station					
	Deposit	10/21/2022			411.77
	General Journal	10/31/2022	3331		<u>0.35</u>
Total 10-4452 · Cook Park - Print/Copy Station					<u>412.12</u>
Total 10-4450 · Copy Machine Income					835.82
10-4500 · Misc - General Account					
	Deposit	10/21/2022			12.00
	Deposit	11/01/2022			4.00
	Deposit	11/01/2022			<u>2.00</u>
Total 10-4500 · Misc - General Account					<u>18.00</u>
Total 00-4200 · Other					1,024.25
10-4350 · Fines					
	Deposit	10/21/2022			33.00
	Deposit	10/21/2022			10.50
	General Journal	10/31/2022	3331		1,749.29
	General Journal	10/31/2022	3332		-170.74
	Deposit	11/01/2022			8.00
	Deposit	11/01/2022			<u>26.95</u>
Total 10-4350 · Fines					1,657.00

COOK MEMORIAL PUBLIC LIBRARY DISTRICT
Bills Paid Report
 October 15 through November 11, 2022

	Type	Date	Num	Name	Paid Amount
Total Income					173,217.71
Gross Profit					173,217.71
Expense					
10-5100 · Salaries					
10-5110 · Administration Salaries					
	General Journal	10/21/2022	3326		35,241.33
	General Journal	11/04/2022	3329		35,482.70
Total 10-5110 · Administration Salaries					70,724.03
10-5120 · Adult Salaries					
	General Journal	10/21/2022	3326		43,523.47
	General Journal	11/04/2022	3329		43,966.51
Total 10-5120 · Adult Salaries					87,489.98
10-5130 · Children's Salaries					
	General Journal	10/21/2022	3326		31,053.40
	General Journal	11/04/2022	3329		31,252.01
Total 10-5130 · Children's Salaries					62,305.41
10-5140 · Circulation Salaries					
	General Journal	10/21/2022	3326		26,852.65
	General Journal	11/04/2022	3329		27,389.02
Total 10-5140 · Circulation Salaries					54,241.67
10-5145 · Maintenance Salaries					
	General Journal	10/21/2022	3326		8,441.68
	General Journal	11/04/2022	3329		8,301.45
Total 10-5145 · Maintenance Salaries					16,743.13
10-5150 · ILL Salaries					
	General Journal	10/21/2022	3326		3,917.09
	General Journal	11/04/2022	3329		3,915.74
Total 10-5150 · ILL Salaries					7,832.83
10-5155 · Outreach Salaries					
	General Journal	10/21/2022	3326		8,710.61
	General Journal	11/04/2022	3329		9,360.43
Total 10-5155 · Outreach Salaries					18,071.04
10-5160 · Tech Services Salaries					
	General Journal	10/21/2022	3326		20,868.19
	General Journal	11/04/2022	3329		20,878.82
Total 10-5160 · Tech Services Salaries					41,747.01
10-5165 · Shelves Salaries					
	General Journal	10/21/2022	3326		5,922.03
	General Journal	11/04/2022	3329		5,838.55
Total 10-5165 · Shelves Salaries					11,760.58
Total 10-5100 · Salaries					370,915.68
10-5200 · Benefits					
10-5210 · Health Insurance					
	Bill	10/26/2022	5047 - NOVEMBER 22	NCPERS GROUP LIFE INS	224.00
	Bill	10/26/2022	865594 - NOVEMBER 22	BLUE CROSS BLUE SHIELD OF ILLINOIS	5,153.80
	Bill	10/26/2022	865594 - NOVEMBER 22	BLUE CROSS BLUE SHIELD OF ILLINOIS	1,387.38
	Bill	10/26/2022	MEX45 - OCT OBER 22	AFLAC	92.52
	General Journal	10/31/2022	3335		359.00
	General Journal	10/31/2022	3335		207.00
	General Journal	10/31/2022	3335		140.83
	General Journal	10/31/2022	3335		379.78
	General Journal	10/31/2022	3335		100.00
	Bill	11/11/2022	P65753/P77758-OCT22	COOPERATIVE 90'S MEDICAL	37,300.20
	Bill	11/11/2022	P65753/P77758-OCT22	COOPERATIVE 90'S MEDICAL	7,121.80
Total 10-5210 · Health Insurance					52,466.31
10-5220 · Dental/Vision Insurance					
	Bill	10/26/2022	10438 - NOVEMBER 22	DELTA DENTAL OF ILLINOIS - VISION	266.10
	Bill	10/26/2022	10438 - NOVEMBER 22	DELTA DENTAL OF ILLINOIS - VISION	97.40
	Bill	10/26/2022	10438-0001 NOV 2022	DELTA DENTAL OF ILLINOIS - RISK	16.31
	Bill	11/11/2022	10438 - OCT 2022	COOPERATIVE 90'S DENTAL	3,295.40
	Bill	11/11/2022	10438 - OCT 2022	COOPERATIVE 90'S DENTAL	1,255.60
Total 10-5220 · Dental/Vision Insurance					4,930.81
10-5230 · Unemployment Compensation					
	Bill	10/26/2022	3RD QTR 2022	LIMRICC UNEMPLOYMENT COMPENSATION	611.42
Total 10-5230 · Unemployment Compensation					611.42
10-5240 · Life Insurance					
	Bill	10/26/2022	034963 - NOVEMBER 22	MADISON NATIONAL LIFE INS CO., INC.	256.99
Total 10-5240 · Life Insurance					256.99
10-5270 · LTD Insurance					
	Bill	10/26/2022	034963 - NOVEMBER 22	MADISON NATIONAL LIFE INS CO., INC.	380.40
Total 10-5270 · LTD Insurance					380.40
Total 10-5200 · Benefits					58,645.93
10-5300 · Training					
10-5310 · Workshops					
10-5311 · Workshops - Admin					
	Credit Card Charge	11/01/2022	102122	Maciano's Pizzeria - CMPL Credit Card	102.46
Total 10-5311 · Workshops - Admin					102.46
Total 10-5310 · Workshops					102.46
10-5330 · Memberships					
10-5331 · Memberships - Admin					
	Bill	11/11/2022	CMPL - 2023	AMERICAN LIBRARY ASSOCIATION	765.00
Total 10-5331 · Memberships - Admin					765.00

COOK MEMORIAL PUBLIC LIBRARY DISTRICT
Bills Paid Report
October 15 through November 11, 2022

	Type	Date	Num	Name	Paid Amount
10-5332 - Memberships - Adults					
	Bill	11/11/2022	COMPTON: DEC22-NOV: AMERICAN LIBRARY ASSOCIATION		56.00
Total 10-5332 - Memberships - Adults					56.00
10-5338 - Memberships - Tech Services					
	Bill	11/11/2022	DUCLOS: 0123-1223	AMERICAN LIBRARY ASSOCIATION	155.00
Total 10-5338 - Memberships - Tech Services					155.00
Total 10-5330 - Memberships					976.00
Total 10-5300 - Training					1,078.46
10-5400 - Materials					
10-5410 - Books - Adult					
	Credit Card Charge	11/01/2022	100622	Amazon Marketplace.com - CMPL Credit Card	19.49
	Credit Card Charge	11/01/2022	100622	Amazon Marketplace.com - CMPL Credit Card	95.78
	Credit Card Charge	11/01/2022	100722	Amazon Marketplace.com - CMPL Credit Card	25.15
	Credit Card Charge	11/01/2022	101122	Amazon Marketplace.com - CMPL Credit Card	47.98
	Credit Card Charge	11/01/2022	101722	Amazon Marketplace.com - CMPL Credit Card	92.42
	Credit Card Charge	11/01/2022	101822	Amazon Marketplace.com - CMPL Credit Card	64.90
	Credit Card Charge	11/01/2022	101922	Amazon Marketplace.com - CMPL Credit Card	24.99
	Credit Card Charge	11/01/2022	102722	Amazon Marketplace.com - CMPL Credit Card	65.97
	Credit Card Charge	11/01/2022	101822	Amazon Marketplace.com - CMPL Credit Card	28.95
	Credit Card Charge	11/01/2022	100622	Amazon Marketplace.com - CMPL Credit Card	10.99
	Bill	11/11/2022	2037073417	BAKER & TAYLOR - L5742022	389.52
	Bill	11/11/2022	2037079282	BAKER & TAYLOR - L5742022	526.18
	Bill	11/11/2022	2037062086	BAKER & TAYLOR - L5742022	403.44
	Bill	11/11/2022	2037076676	BAKER & TAYLOR - L5742022	393.43
	Bill	11/11/2022	2037078067	BAKER & TAYLOR - C0209743	161.72
	Bill	11/11/2022	2037078068	BAKER & TAYLOR - C0209743	43.51
	Bill	11/11/2022	2037078069	BAKER & TAYLOR - C0209743	37.77
	Bill	11/11/2022	2037078065	BAKER & TAYLOR - C5217413	181.73
	Bill	11/11/2022	2037065389	BAKER & TAYLOR - L5742022	474.19
	Bill	11/11/2022	2037065088	BAKER & TAYLOR - L3966532	1,111.60
	Bill	11/11/2022	2037072878	BAKER & TAYLOR - L5580152	505.95
	Bill	11/11/2022	79463295	GALE	29.59
	Bill	11/11/2022	79469319	GALE	26.39
	Bill	11/11/2022	79471847	GALE	428.66
	Bill	11/11/2022	79452311	GALE	152.75
	Bill	11/11/2022	79453968	GALE	79.17
	Bill	11/11/2022	79454763	GALE	31.19
	Bill	11/11/2022	2037085015	BAKER & TAYLOR - L5742022	468.49
	Bill	11/11/2022	2037082501	BAKER & TAYLOR - L5742022	372.88
	Bill	11/11/2022	2037087459	BAKER & TAYLOR - L5580152	454.34
	Bill	11/11/2022	2037089697	BAKER & TAYLOR - L5579912	331.44
	Bill	11/11/2022	2037080972	BAKER & TAYLOR - L3966532	859.08
	Bill	11/11/2022	8210722B0249R-1	SENTRUM MARKETING, LLC	206.40
	Bill	11/11/2022	2149	BOOK BIN, THE	386.75
	Bill	11/11/2022	2037094683	BAKER & TAYLOR - L5742022	764.59
	Bill	11/11/2022	79514079	GALE	22.39
	Bill	11/11/2022	79504928	GALE	100.48
	Bill	11/11/2022	79504181	GALE	79.97
	Bill	11/11/2022	8122353 - 102422	MORNINGSTAR, INC.	8,060.00
	Bill	11/11/2022	13631	TSI FONG BOOKS, INC.	673.32
	Bill	11/11/2022	2037111581	BAKER & TAYLOR - L5742022	378.37
	Bill	11/11/2022	2037108449	BAKER & TAYLOR - L5742022	450.73
	Bill	11/11/2022	2037113721	BAKER & TAYLOR - L5579912	294.49
	Bill	11/11/2022	2037099912	BAKER & TAYLOR - L3966532	670.70
	Bill	11/11/2022	2037102402	BAKER & TAYLOR - L5742022	451.94
	Bill	11/11/2022	2037099067	BAKER & TAYLOR - L3966532	947.48
	Bill	11/11/2022	2037103585	BAKER & TAYLOR - L5580152	604.87
	Bill	11/11/2022	2037107957	BAKER & TAYLOR - L4231142	22.69
	Bill	11/11/2022	2037107700	BAKER & TAYLOR - L5580152	407.45
	Bill	11/11/2022	2037116787	BAKER & TAYLOR - L4231132	11.94
	Bill	11/11/2022	2037113516	BAKER & TAYLOR - C0209743	16.27
	Bill	11/11/2022	2037113517	BAKER & TAYLOR - C0209743	412.16
	Bill	11/11/2022	2037113518	BAKER & TAYLOR - C0209743	17.01
	Bill	11/11/2022	2037113519	BAKER & TAYLOR - C0209743	15.76
	Bill	11/11/2022	2037113599	BAKER & TAYLOR - C5217413	15.76
	Bill	11/11/2022	2037114333	BAKER & TAYLOR - L3966532	1,311.12
	Bill	11/11/2022	2037099692	BAKER & TAYLOR - L5742022	572.01
	Bill	11/11/2022	2037121384	BAKER & TAYLOR - L5580152	500.82
	Bill	11/11/2022	79536742	GALE	30.39
	Bill	11/11/2022	79534239	GALE	60.78
	Bill	11/11/2022	79536761	GALE	182.34
	Bill	11/11/2022	79546136	GALE	52.78
	Bill	11/11/2022	2037131774	BAKER & TAYLOR - L5579912	779.80
	Bill	11/11/2022	2037126425	BAKER & TAYLOR - L5742022	1,006.29
	Bill	11/11/2022	2037131288	BAKER & TAYLOR - L5742022	713.08
	Bill	11/11/2022	2037116954	BAKER & TAYLOR - L5742022	639.02
	Bill	11/11/2022	13698	TSI FONG BOOKS, INC.	159.67
	Bill	11/11/2022	2037138693	BAKER & TAYLOR - L5580152	275.05
	Bill	11/11/2022	2037135148	BAKER & TAYLOR - L5742022	390.33
	Bill	11/11/2022	CMPL - NOV 2022	INTERNET GENEALOGY	12.95
	Check	11/11/2022	57932	BAKER & TAYLOR - L3966532	765.19
	Check	11/11/2022	57932	BAKER & TAYLOR - L3966532	-16.94
Total 10-5410 - Books - Adult					30,385.84

COOK MEMORIAL PUBLIC LIBRARY DISTRICT
Bills Paid Report
October 15 through November 11, 2022

	Type	Date	Num	Name	Paid Amount
10-5415 · Books - Juvenile					
	Credit Card Charge	11/01/2022	101922	Amazon Marketplace.com - CMPL Credit Card	107.64
	Bill	11/11/2022	2037081908	BAKER & TAYLOR - L3966522	860.60
	Bill	11/11/2022	2037081218	BAKER & TAYLOR - L5580072	253.19
	Bill	11/11/2022	2037081909	BAKER & TAYLOR - L5580072	441.47
	Bill	11/11/2022	2037078599	BAKER & TAYLOR - L4231142	303.23
	Bill	11/11/2022	2037074931	BAKER & TAYLOR - L3966522	298.80
	Bill	11/11/2022	2037093245	BAKER & TAYLOR - L3966522	332.00
	Bill	11/11/2022	2037094081	BAKER & TAYLOR - L3966522	146.37
	Bill	11/11/2022	2037089118	BAKER & TAYLOR - L5580072	287.84
	Bill	11/11/2022	2037089334	BAKER & TAYLOR - L4231522	90.03
	Bill	11/11/2022	2037094479	BAKER & TAYLOR - L4231142	222.87
	Bill	11/11/2022	2037110008	BAKER & TAYLOR - L3966522	218.09
	Bill	11/11/2022	2037101094	BAKER & TAYLOR - L5580072	230.21
	Bill	11/11/2022	2037107957	BAKER & TAYLOR - L4231142	417.89
	Bill	11/11/2022	2037114374	BAKER & TAYLOR - L5580072	1,536.57
	Bill	11/11/2022	2037114261	BAKER & TAYLOR - L5580072	410.66
	Bill	11/11/2022	2037114564	BAKER & TAYLOR - L3966522	70.37
	Bill	11/11/2022	2037114205	BAKER & TAYLOR - L3966522	1,383.86
	Bill	11/11/2022	2037117933	BAKER & TAYLOR - L4231142	254.36
	Bill	11/11/2022	2037120338	BAKER & TAYLOR - L4231142	73.54
	Bill	11/11/2022	2037131303	BAKER & TAYLOR - L3966522	1,596.97
	Bill	11/11/2022	2037128116	BAKER & TAYLOR - L4231522	106.32
	Bill	11/11/2022	2037124269	BAKER & TAYLOR - L3966522	464.55
	Bill	11/11/2022	2037125407	BAKER & TAYLOR - L3966522	986.35
	Bill	11/11/2022	2037124262	BAKER & TAYLOR - L5580072	253.71
	Bill	11/11/2022	2037131325	BAKER & TAYLOR - L5580072	1,763.97
	Bill	11/11/2022	2037131335	BAKER & TAYLOR - L5580072	864.75
	Bill	11/11/2022	2037141170	BAKER & TAYLOR - L3966522	463.55
	Bill	11/11/2022	2037138425	BAKER & TAYLOR - L5580072	214.62
Total 10-5415 · Books - Juvenile					14,654.38
10-5420 · Audio/Visual - Adult					
	Credit Card Charge	11/01/2022	100722	Amazon Marketplace.com - CMPL Credit Card	14.99
	Bill	11/11/2022	502832096	MIDWEST TAPE, LLC	1,356.39
	Bill	11/11/2022	502810633	MIDWEST TAPE, LLC	284.58
	Bill	11/11/2022	502844543	MIDWEST TAPE, LLC	275.67
	Bill	11/11/2022	502844450	MIDWEST TAPE, LLC	299.88
	Bill	11/11/2022	502854728	MIDWEST TAPE, LLC	3,041.83
	Bill	11/11/2022	502878474	MIDWEST TAPE, LLC	347.04
	Bill	11/11/2022	502899244	MIDWEST TAPE, LLC	1,477.59
	Bill	11/11/2022	502920616	MIDWEST TAPE, LLC	1,358.98
	Bill	11/11/2022	502910827	MIDWEST TAPE, LLC	344.46
Total 10-5420 · Audio/Visual - Adult					8,801.41
10-5425 · Audio/Visual - Juvenile					
	Bill	11/11/2022	502832096	MIDWEST TAPE, LLC	78.69
	Bill	11/11/2022	502854728	MIDWEST TAPE, LLC	170.91
	Bill	11/11/2022	502899244	MIDWEST TAPE, LLC	104.15
	Bill	11/11/2022	502920616	MIDWEST TAPE, LLC	46.46
Total 10-5425 · Audio/Visual - Juvenile					400.21
10-5440 · Periodicals - Adult					
	Bill	10/26/2022	439580242 - OCT 22	NEW YORK TIMES	546.00
	Credit Card Charge	11/01/2022	102522	Chicago Tribune - CMPL Credit Card	231.92
	Credit Card Charge	11/01/2022	102022	Magnolia Journal - CMPL Credit Card	20.00
	Credit Card Charge	11/01/2022	102022	Magnolia Journal - CMPL Credit Card	20.00
	Credit Card Charge	11/01/2022	102022	Canadian Living Magazine-CMPL Credit Card	66.92
	Credit Card Charge	11/01/2022	102522	barnes - CMPL Credit Card	7.99
	Bill	11/11/2022	1676548	EBSCO INDUSTRIES INC	16,060.75
	Bill	11/11/2022	1676549	EBSCO INDUSTRIES INC	3,425.51
Total 10-5440 · Periodicals - Adult					20,379.09
10-5445 · Periodicals - Juvenile					
	Bill	11/11/2022	1676548	EBSCO INDUSTRIES INC	1,148.75
	Bill	11/11/2022	1676549	EBSCO INDUSTRIES INC	1,243.19
Total 10-5445 · Periodicals - Juvenile					2,391.94
10-5450 · Circulating Technologies					
10-5451 · Circ Tech - Equipment					
	Credit Card Charge	11/01/2022	102022	Amazon Marketplace.com - CMPL Credit Card	145.00
	Credit Card Charge	11/01/2022	100522	Amazon Marketplace.com - CMPL Credit Card	38.90
Total 10-5451 · Circ Tech - Equipment					183.90
10-5453 · Circ Tech - Subscriptions					
	Credit Card Charge	11/01/2022	100122	Hulu - CMPL Credit Card	12.99
	Credit Card Charge	11/01/2022	100422	Hulu - CMPL Credit Card	12.99
	Credit Card Charge	11/01/2022	102622	VIX PLUS - CMPL Credit Card	6.99
Total 10-5453 · Circ Tech - Subscriptions					32.97
Total 10-5450 · Circulating Technologies					216.87
10-5490 · Electronic Services					
10-5494 · Digital Popular Materials					
10-5495 · Dig. Popular Materials - Adults					
	Bill	11/11/2022	07001CP22371261	OVERDRIVE, INC.	564.07
	Bill	11/11/2022	07001CO22371245	OVERDRIVE, INC.	921.78
	Bill	11/11/2022	07001CO22378912	OVERDRIVE, INC.	1,255.01
	Bill	11/11/2022	07001CO22378925	OVERDRIVE, INC.	1,025.51
	Bill	11/11/2022	07001CO22378896	OVERDRIVE, INC.	332.49
	Bill	11/11/2022	07001CO22378913	OVERDRIVE, INC.	1,166.91

COOK MEMORIAL PUBLIC LIBRARY DISTRICT
Bills Paid Report
October 15 through November 11, 2022

Type	Date	Num	Name	Paid Amount
Bill	11/11/2022	1000194892-1	EBSCO INDUSTRIES INC	7,058.79
Bill	11/11/2022	321452	KANOPY INC.	524.00
Bill	11/11/2022	502900851	MIDWEST TAPE, LLC	9,482.71
Bill	11/11/2022	07001CO22387962	OVERDRIVE, INC.	567.05
Bill	11/11/2022	07001CO22387974	OVERDRIVE, INC.	578.53
Bill	11/11/2022	07001CO22390221	OVERDRIVE, INC.	392.13
Bill	11/11/2022	OCTOBER 2022	BIBLIOTHECA, LLC	4,677.17
Bill	11/11/2022	07001CO22399583	OVERDRIVE, INC.	807.00
Bill	11/11/2022	07001CO22399581	OVERDRIVE, INC.	1,244.48
Bill	11/11/2022	07001CO22401670	OVERDRIVE, INC.	475.41
Total 10-5495 · Dig. Popular Materials - Adults				31,073.04
Total 10-5494 · Digital Popular Materials				31,073.04
Total 10-5490 · Electronic Services				31,073.04
10-5497 · Interlibrary Loan Fees				
Bill	11/11/2022	27178	IHLS-OCLC	341.40
Bill	11/11/2022	27246	IHLS-OCLC	17.26
Total 10-5497 · Interlibrary Loan Fees				358.66
Total 10-5400 · Materials				108,661.44
10-5500 · Processing				
10-5520 · Cataloging				
Bill	11/11/2022	27178	IHLS-OCLC	2,762.16
Bill	11/11/2022	502899687	MIDWEST TAPE, LLC	144.00
Total 10-5520 · Cataloging				2,906.16
Total 10-5500 · Processing				2,906.16
10-5600 · Supplies				
10-5611 · Supplies - Admin				
Credit Card Charge	11/01/2022	101222	Amazon Marketplace.com - CMPL Credit Card	25.98
Bill	11/11/2022	193521 - OCTOBER 202	WAREHOUSE DIRECT OFFICE PRODUCTS	311.42
Total 10-5611 · Supplies - Admin				337.40
10-5613 · Supplies - Children's				
Credit Card Charge	11/01/2022	100522	Amazon Marketplace.com - CMPL Credit Card	19.25
Credit Card Charge	11/01/2022	101722	Lakeshore Learning - CMPL Credit Card	19.99
Credit Card Charge	11/01/2022	101922	Lakeshore Learning - CMPL Credit Card	34.98
Credit Card Charge	11/01/2022	101922	Amazon Marketplace.com - CMPL Credit Card	13.98
Credit Card Charge	11/01/2022	100722	Amazon Marketplace.com - CMPL Credit Card	29.67
Credit Card Charge	11/01/2022	101222	Amazon Marketplace.com - CMPL Credit Card	44.59
Credit Card Charge	11/01/2022	101922	Amazon Marketplace.com - CMPL Credit Card	15.58
Credit Card Charge	11/01/2022	100522	Amazon Marketplace.com - CMPL Credit Card	70.58
Bill	11/11/2022	155335441	ULINE, INC	65.52
Bill	11/11/2022	193521 - OCTOBER 202	WAREHOUSE DIRECT OFFICE PRODUCTS	1.29
Total 10-5613 · Supplies - Children's				315.43
10-5614 · Supplies - Circulation				
Credit Card Charge	11/01/2022	100622	Amazon Marketplace.com - CMPL Credit Card	14.95
Credit Card Charge	11/01/2022	101822	Amazon Marketplace.com - CMPL Credit Card	23.99
Bill	11/11/2022	101022-5	TODAY'S BUSINESS SOLUTIONS, INC.	3,831.94
Bill	11/11/2022	101022-5	TODAY'S BUSINESS SOLUTIONS, INC.	1,386.86
Bill	11/11/2022	101022-5	TODAY'S BUSINESS SOLUTIONS, INC.	75.00
Bill	11/11/2022	101022-5	TODAY'S BUSINESS SOLUTIONS, INC.	195.67
Bill	11/11/2022	41718	GRAPHIC 14, INCORPORATED	879.24
Total 10-5614 · Supplies - Circulation				6,407.65
10-5615 · Supplies - Maintenance				
Credit Card Charge	11/01/2022	101922	Bluline.com - CMPL Credit Card	13.18
Credit Card Charge	11/01/2022	100722	Discount Filler - CMPL Credit Card	51.10
Bill	11/11/2022	452371	J & R LOCK & SAFE, INC.	3.10
Bill	11/11/2022	193521 - OCTOBER 202	WAREHOUSE DIRECT OFFICE PRODUCTS	1,113.95
Bill	11/11/2022	79797 - 092722	ACE HARDWARE OF LIBERTYVILLE, INC.	23.97
Bill	11/11/2022	832561	IDLEWOOD ELECTRIC SUPPLY INC.	342.60
Bill	11/11/2022	P56546710	BATTERIES + BULBS	35.09
Total 10-5615 · Supplies - Maintenance				1,582.99
10-5616 · Supplies - ILL				
Bill	11/11/2022	193521 - OCTOBER 202	WAREHOUSE DIRECT OFFICE PRODUCTS	4.21
Total 10-5616 · Supplies - ILL				4.21
10-5617 · Supplies - Outreach				
Bill	11/11/2022	7204414	DEMCO, INC.	39.99
Total 10-5617 · Supplies - Outreach				39.99
10-5618 · Supplies - Tech Services				
Credit Card Charge	11/01/2022	100622	Avery - CMPL Credit Card	34.65
Bill	11/11/2022	7202153	DEMCO, INC.	346.27
Bill	11/11/2022	7204414	DEMCO, INC.	102.78
Bill	11/11/2022	7204351	DEMCO, INC.	120.81
Bill	11/11/2022	7202460	DEMCO, INC.	371.43
Bill	11/11/2022	684472	COMPUTYPE, INC.	204.52
Bill	11/11/2022	7209326	DEMCO, INC.	69.78
Bill	11/11/2022	7206842	DEMCO, INC.	445.39
Bill	11/11/2022	193521 - OCTOBER 202	WAREHOUSE DIRECT OFFICE PRODUCTS	45.23
Bill	11/11/2022	41866	GRAPHIC 14, INCORPORATED	14.74
Total 10-5618 · Supplies - Tech Services				1,755.80
10-5660 · Supplies - Computer				
Bill	11/11/2022	193521 - OCTOBER 202	WAREHOUSE DIRECT OFFICE PRODUCTS	1,551.55
Total 10-5660 · Supplies - Computer				1,551.55
10-5670 · Supplies - Paper				
Bill	11/11/2022	41718	GRAPHIC 14, INCORPORATED	1,192.25
Bill	11/11/2022	41866	GRAPHIC 14, INCORPORATED	174.85

COOK MEMORIAL PUBLIC LIBRARY DISTRICT
Bills Paid Report
October 15 through November 11, 2022

	Type	Date	Num	Name	Paid Amount
Total 10-5670 · Supplies - Paper					1,367.10
10-5680 · Supplies - Staff Room					
	Bill	11/11/2022	193521 - OCTOBER 202	WAREHOUSE DIRECT OFFICE PRODUCTS	158.24
Total 10-5680 · Supplies - Staff Room					158.24
Total 10-5600 · Supplies					13,520.16
10-5700 · Vehicles					
10-5710 · Bookmobile Fuel					
	Bill	11/11/2022	1905	VILLAGE-VERNON	179.88
Total 10-5710 · Bookmobile Fuel					179.88
10-5720 · Bookmobile Maintenance/Repair					
	Credit Card Charge	11/01/2022	100322	83RV Inc - CMPL Credit Card	134.87
Total 10-5720 · Bookmobile Maintenance/Repair					134.87
10-5750 · Van Fuel					
	Bill	11/11/2022	1905	VILLAGE-VERNON	148.09
Total 10-5750 · Van Fuel					148.09
10-5760 · Van Maintenance/Repair					
	Credit Card Charge	11/01/2022	102522	Knapheide Truck Equip - CMPL Credit Card	3,000.00
Total 10-5760 · Van Maintenance/Repair					3,000.00
Total 10-5700 · Vehicles					3,462.84
10-5800 · Computer Operations					
10-5865 · Remote Communications Expenses					
	Bill	10/26/2022	SEPTEMBER 2022	HANSEN, JO	10.00
	Bill	11/11/2022	OCTOBER 2022	GAFKA, DEBORAH	10.00
	Bill	11/11/2022	OCTOBER 2022	KRAUSE, DONNA	10.00
	Bill	11/11/2022	OCTOBER 2022	ECKMANN, ROBERT	10.00
	Bill	11/11/2022	OCTOBER 2022	LARSON, ANDREA	10.00
	Bill	11/11/2022	OCTOBER 2022	COMPTON, PATRICIA	10.00
	Bill	11/11/2022	OCTOBER 2022	KING, BECKY	10.00
	Bill	11/11/2022	OCTOBER 2022	MORTON, MARK	10.00
	Bill	11/11/2022	OCTOBER 2022	SCHOENFIELD, SONIA	10.00
Total 10-5865 · Remote Communications Expenses					90.00
10-5830 · Replacement Hardware/Software					
10-5831 · Rep Hrdwre/Sftwre - Admin					
	Credit Card Charge	11/01/2022	100122	Liberated Syndication - CMPL Credit Card	3.00
	Credit Card Charge	11/01/2022	100422	Timely - CMPL Credit Card	200.00
	Credit Card Charge	11/01/2022	100322	Payflow/Paypal - CMPL Credit Card	30.00
	Credit Card Credit	11/01/2022	101022	YooTheMe.com - CMPL Credit Card	-118.81
	Credit Card Charge	11/01/2022	102122	Amazon Marketplace.com - CMPL Credit Card	353.76
	Credit Card Charge	11/01/2022	100522	Amazon Marketplace.com - CMPL Credit Card	22.98
	Credit Card Charge	11/01/2022	102622	Over LLC - CMPL Credit Card	69.99
	Bill	11/11/2022	DR24731	CDW GOVERNMENT, INC.	726.53
	Bill	11/11/2022	DR94398	CDW GOVERNMENT, INC.	442.28
Total 10-5831 · Rep Hrdwre/Sftwre - Admin					1,729.73
Total 10-5830 · Replacement Hardware/Software					1,729.73
10-5860 · Internet					
	Bill	11/11/2022	29449	COMPUTER VIEW, INC.	450.00
Total 10-5860 · Internet					450.00
Total 10-5800 · Computer Operations					2,269.73
10-5900 · Utilities					
10-5910 · Electricity					
10-5911 · Electricity - Aspen					
	Bill	11/11/2022	63554183301	CONSTELLATION NEW ENERGY, INC.	2,288.45
Total 10-5911 · Electricity - Aspen					2,288.45
10-5912 · Electricity - Cook Park					
	Bill	11/11/2022	63554306201	CONSTELLATION NEW ENERGY, INC.	3,055.53
Total 10-5912 · Electricity - Cook Park					3,055.53
Total 10-5910 · Electricity					5,343.98
10-5920 · Gas					
10-5921 · Gas - Aspen					
	Bill	11/11/2022	3570807	CONSTELLATION NATURAL GAS	121.69
Total 10-5921 · Gas - Aspen					121.69
10-5922 · Gas - Cook Park					
	Bill	11/11/2022	3570807	CONSTELLATION NATURAL GAS	242.92
Total 10-5922 · Gas - Cook Park					242.92
Total 10-5920 · Gas					364.61
10-5930 · Water					
10-5932 · Water - Cook Park					
	Bill	11/11/2022	080322-100322	VILLAGE-LIBERTYVILLE	1,018.12
Total 10-5932 · Water - Cook Park					1,018.12
Total 10-5930 · Water					1,018.12
Total 10-5900 · Utilities					6,726.71
10-6000 · Telephone					
10-6010 · Telephone					
	Bill	10/26/2022	102322-112222	COMCAST	298.77
Total 10-6010 · Telephone					298.77
10-6020 · Bookmobile - Telephone					
	Bill	10/26/2022	9918401637	VERIZON WIRELESS SERVICES LLC	125.91
Total 10-6020 · Bookmobile - Telephone					125.91
Total 10-6000 · Telephone					424.68
10-6100 · Postage					
	Bill	11/11/2022	17928748 - 110822	PITNEY BOWES - RESERVE ACCOUNT	1,000.00
Total 10-6100 · Postage					1,000.00

COOK MEMORIAL PUBLIC LIBRARY DISTRICT
Bills Paid Report
October 15 through November 11, 2022

	Type	Date	Num	Name	Paid Amount
10-6200 · Maintenance					
10-6210 · Janitorial Service					
10-6211 · Janitorial Service - Aspen					
	Bill	11/11/2022	C22352	COMPLETE CLEANING COMPANY, INC.	2,381.83
Total 10-6211 · Janitorial Service - Aspen					2,381.83
10-6212 · Janitorial Service - Cook Park					
	Bill	11/11/2022	C22352	COMPLETE CLEANING COMPANY, INC.	3,818.89
Total 10-6212 · Janitorial Service - Cook Park					3,818.89
Total 10-6210 · Janitorial Service					6,200.72
10-6220 · Landscaping Service					
10-6221 · Landscaping - Aspen					
	Bill	11/11/2022	26783	LANDSCAPE CONCEPTS, INC.	773.87
Total 10-6221 · Landscaping - Aspen					773.87
10-6222 · Landscaping - Cook Park					
	Bill	11/11/2022	26782	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					
	General Journal	10/31/2022	3333	GROOT INDUSTRIES, INC.	228.55
Total 10-6242 · Trash Removal - Cook Park					228.55
Total 10-6240 · Trash Removal					228.55
10-6250 · Miscellaneous					
10-6252 · Misc. Maintenance - Cook Park					
	Bill	11/11/2022	CMPL - 2022	VILLAGE OF LIBERTYVILLE - FIRE DEPARTI	50.00
	Bill	11/11/2022	015600CS329031	AMBIUS, LLC (19)	374.98
	Bill	11/11/2022	GYVJ550	IRON MOUNTAIN INCORPORATED	104.39
Total 10-6252 · Misc. Maintenance - Cook Park					529.37
Total 10-6250 · Miscellaneous					529.37
Total 10-6200 · Maintenance					8,249.63
10-6300 · Repair					
10-6340 · Service Contracts-Mech. & Bldg.					
10-6341 · Service Contracts - Aspen					
	Bill	11/11/2022	56254 E	JM IRRIGATION, L.L.C.	235.00
	Bill	11/11/2022	CO10457	SHERMAN MECHANICAL, INC.	1,453.50
	Bill	11/11/2022	38020032	JOHNSON CONTROLS SECURITY SOLUTIC	129.90
Total 10-6341 · Service Contracts - Aspen					1,818.40
10-6342 · Service Contracts - Cook Park					
	Bill	11/11/2022	CO10425	SHERMAN MECHANICAL, INC.	2,160.00
	Bill	11/11/2022	7153597487	SCHINDLER ELEVATOR CORPORATION	262.99
Total 10-6342 · Service Contracts - Cook Park					2,422.99
Total 10-6340 · Service Contracts-Mech. & Bldg.					4,241.39
10-6360 · Office Machine Service Contract					
	Bill	10/26/2022	9008667123 071622	KONICA MINOLTA BUSINESS SOLUTIONS	475.55
Total 10-6360 · Office Machine Service Contract					475.55
Total 10-6300 · Repair					4,716.94
10-6500 · Professional Services					
10-6520 · Legal Services					
	Bill	11/11/2022	229516	KLEIN, THORPE AND JENKINS, LTD.	2,333.00
Total 10-6520 · Legal Services					2,333.00
10-6530 · Consulting					
	Bill	11/11/2022	OCTOBER 2022	MACTAGGART, CONSTANCE	130.00
Total 10-6530 · Consulting					130.00
10-6540 · Payroll Processing					
	General Journal	10/21/2022	3324		1,015.14
	General Journal	11/04/2022	3336		394.03
Total 10-6540 · Payroll Processing					1,409.17
10-6550 · Documentation Publishing					
	Bill	11/11/2022	232130	PADDOCK PUBLICATIONS, INC.	434.70
Total 10-6550 · Documentation Publishing					434.70
10-6560 · Recruitment					
	Bill	11/11/2022	35796-102022	PEOPLEFACTS	33.44
Total 10-6560 · Recruitment					33.44
Total 10-6500 · Professional Services					4,340.31
10-6600 · Improvements					
10-6630 · Equipment					
10-6631 · Equipment - Admin					
	Credit Card Charge	11/01/2022	100522	Oransi - CMPL Credit Card	89.95
Total 10-6631 · Equipment - Admin					89.95
Total 10-6630 · Equipment					89.95
10-6650 · Copiers & Other Leased Equip					
	Bill	10/26/2022	40999547	KONICA MINOLTA	1,041.77
Total 10-6650 · Copiers & Other Leased Equip					1,041.77
Total 10-6600 · Improvements					1,131.72
10-6700 · Community Relations					
10-6710 · Newsletter					
	Bill	10/31/2022	WINTER 2022	U.S. POSTMASTER	2,439.47
Total 10-6710 · Newsletter					2,439.47
10-6712 · Graphics					
	Credit Card Charge	11/01/2022	102422	Online Labels - CMPL Credit Card	16.75
	Credit Card Charge	11/01/2022	101322	Adobe Stock - CMPL Credit Card	29.99
Total 10-6712 · Graphics					46.74

COOK MEMORIAL PUBLIC LIBRARY DISTRICT
Bills Paid Report
 October 15 through November 11, 2022

	Type	Date	Num	Name	Paid Amount
10-6720 · Programming - Adult					
10-6721 · Programs - Performances					
	Bill	10/26/2022	NOVEMBER 13, 2022	GARY E. MIDKIFF & COMPANY	210.00
	Bill	10/26/2022	NOVEMBER 6, 2022	FLETCHER, PETER	425.00
	Bill	10/26/2022	NOVEMBER 3, 2022	FUNNY VALENTINE PRESS	250.00
	Bill	10/26/2022	NOVEMBER 10, 2022	GIBBONS, JIM	250.00
	Bill	10/26/2022	NOVEMBER 14, 2022	MADSEN, CHRISTOPHER	225.00
	Bill	10/26/2022	NOVEMBER 2, 2022	SERVYA GLOBAL SERVICES	200.00
	General Journal	10/26/2022	3328	MICHALSKI, BRIAN	-250.00
	Bill	10/26/2022	OCTOBER 5, 2022/REPL	MICHALSKI, BRIAN	250.00
	Bill	11/11/2022	DECEMBER 11, 2022	GARY E. MIDKIFF & COMPANY	210.00
	Bill	11/11/2022	NOVEMBER 22, 2022	MADDOX, SUSAN K.	350.00
	Bill	11/11/2022	NOVEMBER 16, 2022	OPSAL, CAROL	50.00
Total 10-6721 · Programs - Performances					2,170.00
10-6722 · Book Discussions&Author Events					
	Bill	11/11/2022	2149	BOOK BIN, THE	2,210.00
	Bill	11/11/2022	OCTOBER 15, 2022	CHERN, LINA	100.00
Total 10-6722 · Book Discussions&Author Events					2,310.00
10-6723 · Other Expenditures					
	Credit Card Charge	11/01/2022	102722	Michaels - CMPL Credit Card	120.79
Total 10-6723 · Other Expenditures					120.79
10-6725 · Genealogy					
	Bill	10/26/2022	NOVEMBER 10, 2022	CHAPLIN, LAURA E.	150.00
Total 10-6725 · Genealogy					150.00
10-6726 · Computer					
	Bill	10/26/2022	NOVEMBER 9, 2022	MONTANO, ESTEVAN	150.00
	Bill	10/26/2022	NOVEMBER 14, 2022	MONTANO, ESTEVAN	150.00
	General Journal	11/09/2022	3338	MAYBERRY, MELISSA	-150.00
Total 10-6726 · Computer					150.00
Total 10-6720 · Programming - Adult					4,900.79
10-6740 · Programming - Children's					
	Bill	10/26/2022	NOVEMBER 2, 2022	ANDERSON, MARK	300.00
	Bill	10/26/2022	NOVEMBER 3, 2022	BEVERLEY, JOEL	150.00
	Bill	10/26/2022	NOVEMBER 5, 2022	TORRALBA, ANN	450.00
	Credit Card Charge	11/01/2022	102122	Duck Donuts - CMPL Credit Card	57.02
	Credit Card Credit	11/01/2022	102022	Carolina Biological - CMPL Credit Card	-4.85
	Credit Card Credit	11/01/2022	101722	Amazon Marketplace.com - CMPL Credit Card	-25.68
	Credit Card Charge	11/01/2022	101922	Fat Brain Toys - CMPL Credit Card	12.09
	Credit Card Charge	11/01/2022	102622	Oriental Trading Co - CMPL Credit Card	19.98
	Credit Card Charge	11/01/2022	101422	Oriental Trading Co - CMPL Credit Card	24.15
	Credit Card Charge	11/01/2022	102622	Michaels - CMPL Credit Card	24.23
	Credit Card Charge	11/01/2022	100722	Amazon Marketplace.com - CMPL Credit Card	25.90
	Credit Card Charge	11/01/2022	102622	Amazon Marketplace.com - CMPL Credit Card	41.32
	Credit Card Charge	11/01/2022	100522	Oriental Trading Co - CMPL Credit Card	78.94
	Credit Card Charge	11/01/2022	101922	Carolina Biological - CMPL Credit Card	82.52
	Credit Card Charge	11/01/2022	101822	Dollar Tree - CMPL Credit Card	96.23
	Credit Card Charge	11/01/2022	101922	Amazon Marketplace.com - CMPL Credit Card	17.48
	Credit Card Charge	11/01/2022	101222	Amazon Marketplace.com - CMPL Credit Card	44.59
	Credit Card Charge	11/01/2022	101922	Amazon Marketplace.com - CMPL Credit Card	74.78
	Credit Card Charge	11/01/2022	101822	Amazon Marketplace.com - CMPL Credit Card	69.76
	Credit Card Charge	11/01/2022	100522	Amazon Marketplace.com - CMPL Credit Card	52.51
	Bill	11/11/2022	SEPT-NOV 2022	RAINBOW ASSISTED	300.00
	Bill	11/11/2022	41866	GRAPHIC 14, INCORPORATED	23.97
Total 10-6740 · Programming - Children's					1,914.94
10-6760 · Promotions/Prizes					
10-6771 · Promotions - FOL Sale Items					
	Bill	10/26/2022	FOL/TOTE BAGS 1022	LARSON, ANDREA	568.00
	Credit Card Charge	11/01/2022	102622	4imprint, Inc. - CMPL Credit Card	1,266.61
Total 10-6771 · Promotions - FOL Sale Items					1,834.61
10-6761 · Promotions/Prizes - Admin/Gen					
	Bill	10/26/2022	000602 - 092122	SAM'S CLUB DIRECT	26.98
	Bill	11/11/2022	231995	TOWN SQUARE PUBLICATIONS	435.00
Total 10-6761 · Promotions/Prizes- Admin/Gen					461.98
10-6763 · Promotions/Prizes - Children's					
	Bill	11/11/2022	2037096490	BAKER & TAYLOR - L5588902	36.12
Total 10-6763 · Promotions/Prizes - Children's					36.12
10-6764 · Promotions/Prizes - Circulation					
	Bill	10/26/2022	OCTOBER 2022	SILL, BRONWYN	75.00
	Credit Card Charge	11/01/2022	100522	Amazon Marketplace.com - CMPL Credit Card	130.52
Total 10-6764 · Promotions/Prizes - Circulation					205.52
10-6770 · Promotions/Prizes - YA					
	Bill	11/11/2022	2037090662	BAKER & TAYLOR - L5588902	155.37
	Bill	11/11/2022	2037130745	BAKER & TAYLOR - L5588902	77.69
Total 10-6770 · Promotions/Prizes - YA					233.06
Total 10-6760 · Promotions/Prizes					2,771.29
10-6780 · Digital Studios					
10-6781 · Digital Studios - Equipment					
	Credit Card Charge	11/01/2022	100522	AtomicFilament.com - CMPL Credit Card A	94.97
Total 10-6781 · Digital Studios - Equipment					94.97
Total 10-6780 · Digital Studios					94.97
10-6790 · Workshops					
10-6792 · Workshops - Software					
	Credit Card Charge	11/01/2022	101522	Cricut - CMPL Credit Card	9.99

COOK MEMORIAL PUBLIC LIBRARY DISTRICT
Bills Paid Report
October 15 through November 11, 2022

	Type	Date	Num	Name	Paid Amount
Total 10-6792 · Workshops - Software					9.99
10-6794 · Workshops - Supplies					
Total 10-6794 · Workshops - Supplies					
Total 10-6790 · Workshops					
Total 10-6700 · Community Relations					
20-8210 · Employer IMRF Disbursements					
	Credit Card Charge	11/01/2022	101922	Amazon Marketplace.com - CMPL Credit Card	25.47
					<u>25.47</u>
					35.46
					<u>12,203.66</u>
Total 20-8210 · Employer IMRF Disbursements					
20-8250 · Employer Soc Security Tax Disb					
	General Journal	10/21/2022	3326		16,329.31
	General Journal	11/04/2022	3329		<u>16,402.72</u>
					32,732.03
Total 20-8250 · Employer Soc Security Tax Disb					
	General Journal	10/21/2022	3326		13,739.98
	General Journal	11/04/2022	3329		<u>13,877.09</u>
					27,617.07
Total 20-8250 · Employer Soc Security Tax Disb					<u>660,603.15</u>
Total Expense					<u>-487,385.44</u>
Other Expense					
60-9800 · Special Reserve Disbursements					
60-9809 · Aspen - Paver/Front Entrance					
	Bill	10/21/2022	1650.0486 060822	PRODUCT ARCHITECTURE + DESIGN	840.00
	Bill	10/21/2022	16500460041322/61422	PRODUCT ARCHITECTURE + DESIGN	1,331.90
	Bill	10/21/2022	16500474051122/61422	PRODUCT ARCHITECTURE + DESIGN	912.03
	General Journal	10/21/2022	3325	PRODUCT ARCHITECTURE + DESIGN	-840.00
	General Journal	10/21/2022	3325	PRODUCT ARCHITECTURE + DESIGN	-1,331.90
	General Journal	10/21/2022	3325	PRODUCT ARCHITECTURE + DESIGN	-912.03
	Bill	11/11/2022	1650.0548	PRODUCT ARCHITECTURE + DESIGN	857.20
	Bill	11/11/2022	21-171-14	FEATHERSTONE, INC.	17,887.26
	Bill	11/11/2022	21-171-11R	FEATHERSTONE, INC.	605.71
	Bill	11/11/2022	APP: NO 2	LANDWORKS, LTD.	42,968.25
	Bill	11/11/2022	APP NO:1	POWERLINK ELECTRIC	<u>68,947.70</u>
					131,266.12
Total 60-9809 · Aspen - Paver/Front Entrance					
60-9813 · Cook Park - Window Replacement					
	Bill	10/21/2022	1650.0486 060822	PRODUCT ARCHITECTURE + DESIGN	1,160.00
	Bill	10/21/2022	16500460041322/61422	PRODUCT ARCHITECTURE + DESIGN	1,839.29
	Bill	10/21/2022	16500474051122/61422	PRODUCT ARCHITECTURE + DESIGN	1,259.47
	General Journal	10/21/2022	3325	PRODUCT ARCHITECTURE + DESIGN	-1,160.00
	General Journal	10/21/2022	3325	PRODUCT ARCHITECTURE + DESIGN	-1,839.29
	General Journal	10/21/2022	3325	PRODUCT ARCHITECTURE + DESIGN	-1,259.47
	Bill	11/11/2022	1650.0548	PRODUCT ARCHITECTURE + DESIGN	1,183.75
	Bill	11/11/2022	21-171-14	FEATHERSTONE, INC.	686.08
	Bill	11/11/2022	21-171-11R	FEATHERSTONE, INC.	836.46
	Bill	11/11/2022	APP NO: 4	PRIME ARCHITECTURAL METAL AND GLAS	<u>37,410.30</u>
					40,116.59
Total 60-9813 · Cook Park - Window Replacement					<u>171,382.71</u>
Total 60-9800 · Special Reserve Disbursements					<u>171,382.71</u>
Total Other Expense					<u>-171,382.71</u>
Net Other Income					<u>-658,768.15</u>
Net Income					<u><u>-658,768.15</u></u>



Cook Memorial Public Library District

Librarian's Statistical Report - Page 1

October 2022

Registered Card Holders

The number of card holders. Excludes in-house patrons. According to the 2020 census, district population was 61,297. Accounts inactive for three years are deleted in June and December.

	October 2021			October 2022			Percent Change
	Juvenile	Adult	Total	Juvenile	Adult	Total	
Cook Memorial Public Library District	8,034	30,869	38,903	7,535	31,874	39,409	1.30%
Reciprocal Borrowing Patrons	404	5,688	6,092	388	5,696	6,084	-0.13%
Total	8,438	36,557	44,995	7,923	37,570	45,493	1.11%

Visitors

	October 2021	October 2022	Percent Change	FY 2022 To Date	FY 2023 To Date	Percent Change
Aspen Drive Library	12,388	12,106	-2.28%	43,375	50,078	15.45%
Drive-Up	226	427	88.94%	226	1,608	611.50%
Cook Park Library	10,632	17,291	62.63%	53,553	70,347	31.36%
Drive-Up	1,386	1,168	-15.73%	5,581	4,967	-11.00%
Outreach	550	890	61.82%	2,728	2,740	0.44%
Total	25,182	31,882	26.61%	105,463	129,740	23.02%

Program Attendance

	October 2021	October 2022	Percent Change	FY 2022 To Date	FY 2023 To Date	Percent Change
Adult	856	790	-7.71%	3,370	3,818	13.29%
Juvenile	979	3,374	244.64%	4,136	8,747	111.48%
Young Adult	241	1,150	377.18%	317	3,350	956.78%
	2,076	5,314	155.97%	7,823	15,915	103.44%

Special Services

	October 2021	October 2022	Percent Change	FY 2022 To Date	FY 2023 To Date	Percent Change
Reference Questions	3,897	4,790	22.92%	16,438	19,138	16.43%
Library App Users	493	704	42.80%	1,750	2,718	55.31%
Online Databases*	4,949	3,829	-22.63%	12,916	13,745	6.42%
www.cooklib.org	78,542	94,412	20.21%	311,356	387,186	24.35%
Holds Placed	14,614	13,087	-10.45%	57,134	52,573	-7.98%
Holds Filled	12,477	11,049	-11.45%	53,472	45,353	-15.18%
Homebound Items Delivered	547	607	10.97%	1,938	2,632	35.81%

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

Collection Size

	October 2021					October 2022					Percent Change
	Juvenile	Adult	Other	Total	Percent of Total	Juvenile	Adult	Other	Total	Percent of Total	
Aspen Drive Library	48,688	43,356		92,044	33.67%	50,216	43,360		93,576	34.05%	1.66%
Cook Park Library	56,755	108,603	142	165,500	60.54%	58,064	106,960	145	165,169	60.10%	-0.20%
Outreach	12,759	3,061	13	15,833	5.79%	12,992	3,059	13	16,064	5.85%	1.46%
Total	118,202	155,020	155	273,377		121,272	153,379	158	274,809		0.52%

Librarian's Statistical Report - October 2022 - Page 2

Circulation

	October 2021				October 2022				Percent Change
	Adult	Juvenile	Other	Total	Adult	Juvenile	Other	Total	
Fiction	9,971	22,392		32,363	9,556	22,121		31,677	-2.12%
Foreign Language	232	260		492	230	383		613	24.59%
Large Type	1,460	24		1,484	1,599	14		1,613	8.69%
Nonfiction	6,217	4,738		10,955	6,346	5,010		11,356	3.66%
Periodicals	1,283	95		1,378	998	80		1,078	-21.77%
Subtotal Print	19,163	27,509		46,672	18,729	27,608		46,337	-0.72%
Bags and Containers			15	15			24	24	60.00%
Equipment	117	8		125	193	3		196	56.80%
Interlibrary Loan			140	140			145	145	3.57%
LINKin	1,061			1,061	931			931	-12.25%
Multimedia		52		52		379		379	628.85%
Other			3	3			15	15	400.00%
Subtotal Other	1,178	60	158	1,396	1,124	382	184	1,690	21.06%
eAudiobooks			4,797	4,797			5,404	5,404	12.65%
eBooks			6,672	6,672			6,787	6,787	1.72%
eMagazines			882	882			232	232	-73.70%
eMusic			280	280			270	270	-3.57%
eVideo			776	776			1,070	1,070	37.89%
Subtotal Downloadables			13,407	13,407			13,763	13,763	2.66%
Audiobooks	522	436		958	555	318		873	-8.87%
Compact Discs	1,466	339		1,805	1,180	349		1,529	-15.29%
DVDs, Blu-Ray	8,055	2,585		10,640	7,035	2,494		9,529	-10.44%
Video Games	348	543		891	385	985		1,370	53.76%
Subtotal Audiovisual	10,391	3,903		14,294	9,155	4,146		13,301	-6.95%
Grand Total All Agencies	30,732	31,472	13,565	75,769	29,008	32,136	13,947	75,091	-0.89%

Agency Subtotals

	October 2021	October 2022	Percent Change	FY 2022 To Date	FY 2023 To Date	Percent Change
Downloadables	13,407	13,763	2.66%	56,023	56,472	0.80%
Aspen Drive Library	17,123	16,284	-4.90%	73,534	71,986	-2.11%
Cook Park Library	41,453	40,534	-2.22%	177,007	170,706	-3.56%
Outreach	3,786	4,510	19.12%	12,013	14,657	22.01%
Total	75,769	75,091	-0.89%	318,577	313,821	-1.49%



Director's Narrative Report November 2022

David Archer, Library Director

Aspen Drive Plaza Enhancement Project Recap

- The project concluded on schedule and within budget. The infrastructure for the electric vehicle charging station has been installed with selection and installation of the unit scheduled for 2023.

Cook Park Window Replacement Project Underway

- This project runs through Wednesday, Dec 21 and involves the replacement of 40+ year-old windows and frames located mainly in the fiction room adjacent to Cook Park and some of the highest windows in the adult nonfiction area. The project also involves adding four electrical floor boxes for study tables in front of the three study rooms.
- The fiction room and adults study rooms are unavailable for the duration of the project. Three temporary study rooms have been designated to accommodate patrons.

All-Staff Training

The Library is closed three mornings annually for staff training. The Library will be closed Friday morning, December 2 for all-staff training at Aspen Drive. Training includes:

- Recognition of staff celebrating notable work anniversaries
- Presentation of the board-approved Strategic Plan
- Department Meetings
- Annual fundraiser for Libertyville and Vernon Township food pantries.

Holiday Closures and Staff Training in 2023

Per the board-approved Personnel Policy, the Library will be closed the following holidays in 2023:

- | | | |
|---------------|-----------|---------------------------------|
| • January 1 | Sunday | New Year's Day |
| • April 9 | Sunday | Easter |
| • May 29 | Monday | Memorial Day |
| • July 4 | Tuesday | Independence Day |
| • September 4 | Monday | Labor Day |
| • November 22 | Wednesday | Thanksgiving Eve (Close @ 5 pm) |
| • November 23 | Thursday | Thanksgiving Day |
| • December 24 | Sunday | Christmas Eve |
| • December 25 | Monday | Christmas Day |
| • December 31 | Sunday | New Year's Eve |

Additionally, the Library is scheduled to be closed the following mornings in 2023 for all staff training:

- | | |
|----------------|--------|
| • May 12 | Friday |
| • September 16 | Friday |
| • December 8 | Friday |

Odds & Ends from Library Staff

1. Adult Program Coordinator Valentina Cotini: We are partnering with the Job Center of Lake County to offer a workshop to teach strategies to stay confident and positive for those job searching.
2. Librarian Sonia Schoenfield: Our fall Genealogy After Hours program was held on Friday, Oct. 14. The Cook Park Library stays open from 6 - 10 p.m. and patrons sign up to come and research their genealogy. It's also a good opportunity to network with each other, and share successes! Two staffers are available to answer questions and provide a little guidance. People really seem to love having the library to themselves, and always leave with a smile.
3. High School Librarian Mark Morton: I participated in the Health Fairs at both High Schools. VHHS was October 25th and took place during the lunch periods, which allowed me to interact with many students. LHS was October 28th. It took place in the school library and an estimated 700 students participated. At both events I was promoting literacy and library services. Students also had the opportunity to win prepub YA books.
4. Popular Services Assistant Karen Varga ran a new Book or Treat event at Aspen on the evening of Halloween. High School students engaged in a fun scavenger hunt to learn more about the library and earn candy. The finishing prize was a free book.
5. Facilities Supervisor Mike Contini: A new hydraulic liftgate was recently purchased for the Library delivery van to replace our previous liftgate. In the past year, it had really started to show its age and had become less and less stable while driving. Unlike our previous liftgate, our new one is completely interiorly mounted with all components no longer exposed to the outside elements. Our maintenance team has found the new liftgate to be both easier and safer to operate, and as an added bonus, the van now has a more pleasing look without the bulky and rather unsightly liftgate hanging off the back of the van. In addition to delivering material back and forth to each library location, the van picks up material from remote drop boxes and delivers material to district schools and are senior living facilities.
6. Circulation Supervisor Libby Heumann: The new YA and Adult Nintendo Switch games arrived two weeks ago and the entire Switch collection is now held behind the Check Out Desk and checked out to patrons by the staff. This change in checkout procedure will help us keep the Nintendo Switch game cartridges secure, ensuring that as many patrons as possible get to enjoy them. Patrons welcomed the new collection and are adapting to the new checkout procedure without complaint.

OCTOBER SOCIAL MARKETING STATS



30

Total Emails Sent



49%

Avg. Open Rate
nonprofit avg. 37%



2%

Avg. Click Rate
nonprofit avg. 2%



20,164

Total Subscribers

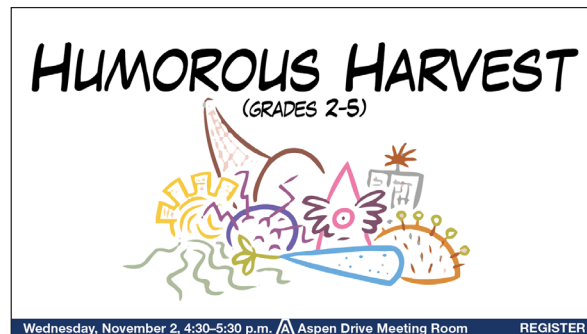
List Name	# of Subscribers	Δ
Author Visits & Literary Events	2,100	+15
Book Club Communications	590	+4
Career & Job Events	320	+6
Children's Events (birth-age 5).....	294	+5
Children's Events (grades 1-5).....	1,228	+2
Children's Events (middle school).....	506	+3
Cinema Club Newsletter	145	+4
CMPLD eNews	18,403	-64
eLibrary News.....	588	+6
Events (adults)	3,341	-9
Events (high school)	506	—
Genealogy Events (adults)	466	+2
Health & Wellness Events (adults).....	617	+6
History Events (adults).....	747	+27
Home, Cooking & Garden Events (adults).....	853	+20
NEW Local Author News & Events	98	—
Movie Matinees (adults).....	862	+8
Music Performances (adults).....	761	+27
Personal Finance Presentations (adults)	424	+4
Teacher Resources.....	225	—
Technology Classes (adults).....	573	+12

Top Emails by Click Rate

1



2



3



4



5



OCTOBER SOCIAL MARKETING STATS

facebook

 **3,681**
page likes


 **34**
total posts
+13 stories

 **4,684**
unique users
reached

Instagram

 **1,385**
followers


 **30**
total posts
+22 stories

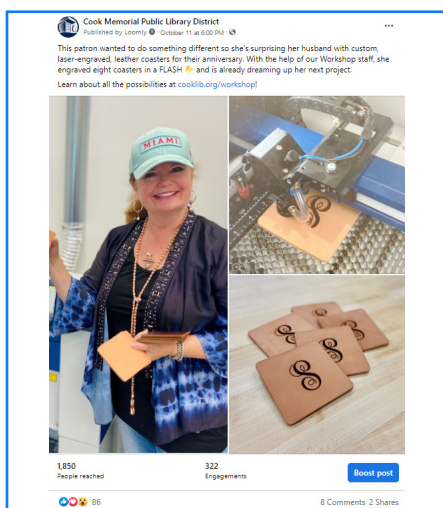
 **4,391**
unique users
reached

twitter

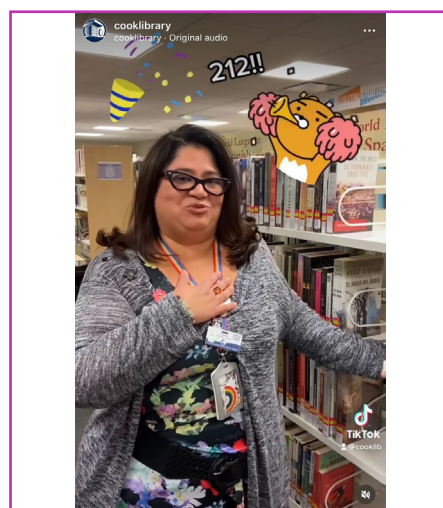
 **1,962**
followers

 **37**
total tweets

 **5,734**
total tweet
views



- 1** Patron in Workshop Feature: Laser Engraved Coasters
1,850 reached; 101 engagements
- 2** Aspen Drive Improvement Project Results
1,254 reached; 47 engagements
- 3** Baby Patron Story Time and Birthday
1,044 reached; 103 engagements
- 4** Library Card Sign-Up Month Winners
1,019 reached; 24 engagements
- 5** Cook Park Improvement Project Information
982 reached; 36 engagements



- 1** Natalie T. Language Journey (video)
2,435 reached; 35 engagements
- 2** What's the Scariest Book You've Ever Read? (video)
1,223 reached; 41 engagements
- 3** We're Hiring (video)
517 reached; 17 engagements
- 4** Come to the Friends Book Sale (video)
436 reached; 18 engagements
- 5** Aspen Drive Improvement Project Results
341 reached; 33 engagements



- 1** Library Card Sign-Up Month Winners
515 impressions; 24 engagements
- 2** Trick or Treat Yourself Display (video)
264 impressions; 13 engagements
- 3** Fall Back - Daylight Saving Time Ending
238 impressions; 6 engagements
- 4** Natalie T. Language Journey (video)
211 impressions; 10 engagements
- 5** Friends of the Library Book Sale This Weekend
204 impressions; 8 engagements

Cook Memorial Public Library District												
Investment Maturity Schedule												
October 31, 2022												
Investment Account	Issue Date	Maturity Date	Face Value	Coupon/ YTM	Q4 2022	Q1 2023	Q2 2023	Q3 2023	Q4 2023	Q1 2024	Q2 2024	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
Israel Disc BK New York NY CD (11/12/21)	3-Nov-2021	14-Aug-2023	245,000	0.450%				245,000				245,000
Discover BK Greenwood DE CD (05/18/22)	11-May-2022	18-May-2023	245,000	1.950%			245,000					245,000
Ally BK Midvale UT CD (05/19/22)	11-May-2022	20-May-2024	245,000	2.950%							245,000	245,000
Bell ST BK & TR Fargo ND (10/12/22)	21-Oct-2022	22-Jan-2024	245,000	4.150%						245,000		245,000
Total Special Reserve			1,840,000		-	125,000	490,000	245,000	490,000	245,000	245,000	1,840,000
Working Cash Fund:												
Total Working Cash Fund			0		-	-	-	-	-	-	-	-
General Fund:												
Bank of China New York NY CD (05/18/22)	11-May-2022	21-Feb-2023	245,000	1.550%		245,000						245,000
Sandy Spring BK Olney MD CD (05/18/22)	11-May-2022	20-Nov-2023	245,000	2.350%					245,000			245,000
BMO Harris BK Natl Assn CD (06/10/22)	7-Jun-2022	11-Dec-2023	245,000	2.500%					245,000			245,000
Beal BK USA Las Vegas, NV CD (07/06/22)	29-Jun-2022	5-Jul-2023	245,000	2.800%				245,000				245,000
Texas Capital Bank NA Dallas, TX CD (07/15/22)	6-Jul-2022	17-Apr-2023	245,000	2.450%			245,000					245,000
United States Treasury Bill - Reissue (10/14/22)	13-Oct-2022	12-Jan-2023	495,607	3.510%		495,607						495,607
Total General Fund			1,720,607		-	740,607	245,000	245,000	490,000	-	-	1,720,607
Total Investments			3,560,607		-	865,607	735,000	490,000	980,000	245,000	245,000	3,560,607
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-2022	Ending Balance			1,225,000.00	1,595,000.00	0.00	2,820,000.00	56,486.01	201,093.25	357,579.26	187.50	123.97	7.06	25.15	343.68
10-Oct-2022	UBS Bk USA Salt Lake City UT CD	Interest					0.00					429.92			429.92
10-Oct-2022	GE Cap Retail BK Draper UT CD	Interest					0.00					491.34			491.34
14-Oct-2022	United States Treasury Bill - Reissue (10/13/22)	Purchase	3.510% - Due 01/12/23	495,606.50			495,606.50								0.00
21-Oct-2022	Bell ST BK & TR Fargo ND (10/12/22)	Purchase	4.150% - Due 01/22/24		245,000.00		245,000.00								0.00
31-Oct-2022	Chase Bank	Interest					0.00	2.38	8.48	10.86			2.38	8.48	10.86
31-Oct-2022	Ending Balance			1,720,606.50	1,840,000.00	0.00	3,560,606.50	56,488.39	201,101.73	357,590.12	187.50	1,045.23	9.44	33.63	1,275.80

Position Summary

Cook Memorial Public Library

Report date as of Oct 31, 2022

Report run time: November 03, 2022 05:06 PM

Qty	Security	Mat/Exp Date	Cost	Share Price	Market Value	Unreal G/L	% Unreal G/L	Est Ann Inc	CY	Div/Int Rate
								Accr Inc	Cost Yld	
... 6412 / Cook Memorial PLD General			1,720,606.50		1,703,972	-16,634	-0.97	28,544.00	1.68	
								10,720.26	1.66	
CORPORATE BONDS			490,000.00		479,075	-10,925	-2.23	11,883.00	2.48	
								5,018.14	2.43	
245,000	BMO HARRIS BK NATL ASSN C/D FDIC INS TO LIMITS 05600XFR6060	2023-12-11	245,000.00	97.7845	239,572	-5,428	-2.22	6,125.00	2.56	2.50
								2,399.66	2.50	
245,000	SANDY SPRING BK OLNEY MD CD C/D FDIC INS TO LIMITS 800364EC1060	2023-11-20	245,000.00	97.7565	239,503	-5,497	-2.24	5,758.00	2.40	2.35
								2,618.48	2.35	
GOVERNMENT/AGENCY OBLIGATION			495,606.50		496,069	462	0.09	0.00	0.00	
									0.00	
500,000	UNITED STATES TREASURY BILL RE-ISSUE 10/13/2022 912796XR5060	2023-01-12	495,606.50	99.2138	496,069	462	0.09	0.00	0.00	0.00
								0.00	0.00	
CASH BALANCE			735,000.00		728,828	-6,172	-0.84	16,661.00	2.29	
								5,702.13	2.27	
245,000	BANK OF CHINA NEW YORK CITY C/D FDIC INS TO LIMITS 06428FYA9060	2023-02-21	245,000.00	99.2852	243,249	-1,751	-0.71	3,798.00	1.56	1.55
								1,727.08	1.55	
245,000	BEAL BK USA LAS VEGAS NEV CD C/D FDIC INS TO LIMITS 07371DBM8060	2023-07-05	245,000.00	98.9479	242,422	-2,578	-1.05	6,860.00	2.83	2.80
								2,198.96	2.80	
245,000	TEXAS CAP BK N A DALLAS TEX C/D FDIC INS TO LIMITS 88224PMU0060	2023-04-17	245,000.00	99.2477	243,157	-1,843	-0.75	6,003.00	2.47	2.45
								1,776.08	2.45	
... 6414 / Cook Memorial PLD Special Res			1,840,000.00		1,795,905	-44,095	-2.40	25,733.00	1.43	
								6,542.51	1.40	

J.P.Morgan

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

Position Summary

Cook Memorial Public Library

Report date as of Oct 31, 2022

Report run time: November 03, 2022 05:06 PM

Qty	Security	Mat/Exp Date	Cost	Share Price	Market Value	Unreal G/L	% Unreal G/L	Est Ann Inc	CY	Div/Int Rate
								Accr Inc	Cost Yld	
CORPORATE BONDS			1,595,000.00		1,553,904	-41,096	-2.58	20,955.00	1.35	
								4,369.73	1.31	
245,000	ALLY BK MIDVALE UTAH C/D FDIC INS TO LIMITS 02007GRG0060	2024-05-20	245,000.00	97.4911	238,853	-6,147	-2.51	7,228.00	3.03	2.95
								3,267.23	2.95	
245,000	BMW BK NORTH AMER SALT LAKE CITY UTAH C/D FDIC INS TO 05580AE59060	2023-10-10	245,000.00	96.1818	235,645	-9,355	-3.82	858.00	0.36	0.35
								54.03	0.35	
245,000	BELL ST BK & TR FARGO N D CD C/D FDIC INS TO LIMITS 07815ACF2060	2024-01-22	245,000.00	99.4863	243,741	-1,259	-0.51	10,168.00	4.17	4.15
								278.56	4.15	
245,000	FLAGSTAR BK FSB TROY MICH C/D FDIC INS TO LIMITS 33847E4M6060	2023-06-16	245,000.00	97.4709	238,804	-6,196	-2.53	368.00	0.15	0.15
								137.94	0.15	
125,000	GOLDMAN SACHS BK USA NEW YORK C/D FDIC INS TO LIMITS 38149MYJ6060	2023-02-17	125,000.00	98.9189	123,649	-1,351	-1.08	250.00	0.20	0.20
								50.69	0.20	
245,000	ISRAEL DISC BK NEW YORK N Y C/D FDIC INS TO LIMITS 465076SV0060	2023-08-14	245,000.00	96.9201	237,454	-7,546	-3.08	1,103.00	0.46	0.45
								519.53	0.45	
245,000	GE CAP RETAIL BK DRAPER UTAH C/D FDIC INS TO LIMITS 87165EUT2060	2023-10-10	245,000.00	96.2276	235,758	-9,242	-3.77	980.00	0.42	0.40
								61.75	0.40	
CASH BALANCE			245,000.00		242,001	-2,999	-1.22	4,778.00	1.97	
								2,172.78	1.95	
245,000	DISCOVER BK GREENWOOD DEL C/D FDIC INS TO LIMITS 254673D52060	2023-05-18	245,000.00	98.7759	242,001	-2,999	-1.22	4,778.00	1.97	1.95
								2,172.78	1.95	
Total For Accounts held at JPMS, member FINRA and SIPC			3,560,606.50		3,499,877	-60,730	-1.71	54,277.00	1.55	
								17,262.78	1.52	

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 - MaxSafe Account - General Fund					
Date	Investment	Transaction Type	Description	MaxSafe Account - General Fund	Interest Income
30-Sep-2022	Ending Balance			4,015,075.53	21,646.60
31-Oct-2022	Wintrust Bank	Interest	For October 2022	10,601.34	10,601.34
31-Oct-2022	Ending Balance			4,025,676.87	32,247.94

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-Sep-2022	Ending Balance			1,241,172.56	6,536.27
31-Oct-2022	Wintrust Bank	Interest	For October 2022	3,224.46	3,224.46
31-Oct-2022	Ending Balance			1,244,397.02	9,760.73



November 8, 2022

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, 2022. 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 November 8, 2022. 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, 2022. 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 financial statements was:

Management's estimate of the depreciation expense on capital assets is based on assumed useful lives of the underlying capital assets, and the net pension (asset) is based on estimated assumptions used by the actuary. We evaluated the key factors and assumptions used to develop the depreciation expense, and the net pension (asset) estimates in determining that it is reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Any material misstatements detected as a result of audit procedures were corrected by management.

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 November 8, 2022.

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.

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

LAUTERBACH & AMEN, LLP

COOK MEMORIAL PUBLIC LIBRARY DISTRICT, ILLINOIS
MANAGEMENT LETTER

FOR THE FISCAL YEAR ENDED
JUNE 30, 2022



November 8, 2022

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, 2022, 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

LAUTERBACH & AMEN, LLP

CURRENT RECOMMENDATION

1. GASB STATEMENT NO. 96 SUBSCRIPTION-BASED INFORMATION TECHNOLOGY ARRANGEMENTS

Comment

In May 2020, the Governmental Accounting Standards Board (GASB) issued Statement No. 96, *Subscription-Based Information Technology Arrangements*, which provides guidance regarding the information needs of financial statement users by improving accounting and financial reporting for Subscription-Based Information Technology Arrangements (SBITAs) by governments. It establishes uniform accounting and financial reporting requirements for SBITAs, improves the comparability of financial statements among governments that have entered into SBITAs, and enhances the understandability, reliability, relevance, and consistency of information about SBITAs. GASB Statement No. 96, *Subscription-Based Information Technology Arrangements* is applicable to the District's financial statements for the year ended June 30, 2023.

Recommendation

Lauterbach & Amen, LLP will work directly with the District to review the new SBITA criteria in conjunction with the District's current arrangements to determine the appropriate financial reporting for these activities under GASB Statement No. 96.

Management's Response

Management acknowledges this comment and, if applicable, will work to implement it by June 30, 2023, as required by GASB.

PRIOR RECOMMENDATIONS

1. CAPITAL ASSET POLICY

Comment

Previously and 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 recommended 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.

Status

This comment has not been implemented and will be repeated in the future.

Management Response

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

PRIOR 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

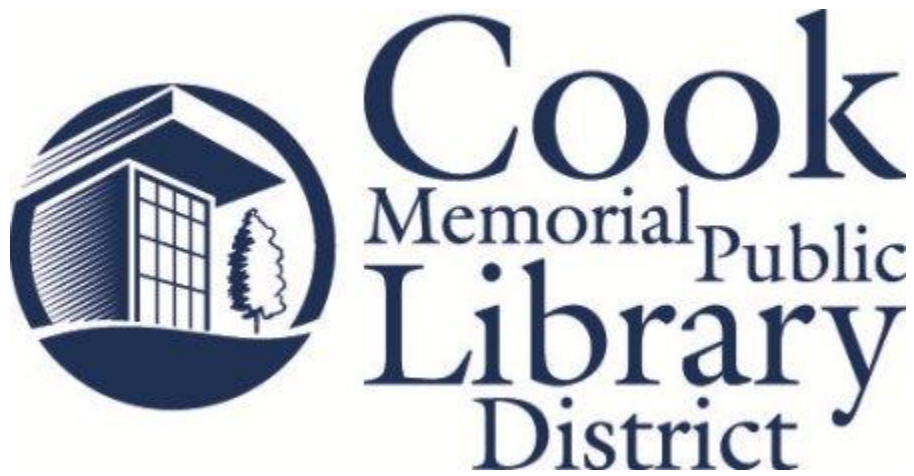
Lauterbach & Amen, LLP will work directly with the District to review the new lease criteria in conjunction with the District's current leases to determine the appropriate financial reporting for these activities under GASB Statement No. 87.

Status

As the District has no material leases, there was no impact on the financial statements in the current year, therefore this comment is considered implemented. The District and Lauterbach & Amen will continue to monitor leases in the future to determine if additional reporting is required.

COOK MEMORIAL PUBLIC LIBRARY DISTRICT
LAKE COUNTY, ILLINOIS

ANNUAL FINANCIAL REPORT



FOR THE FISCAL YEAR ENDED
JUNE 30, 2022

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

TABLE OF CONTENTS

	PAGE
<u>INTRODUCTORY SECTION</u>	
Principal Officials	<u>1</u>
<u>FINANCIAL SECTION</u>	
INDEPENDENT AUDITORS' REPORT	<u>4</u>
MANAGEMENT'S DISCUSSION AND ANALYSIS	<u>8</u>
BASIC FINANCIAL STATEMENTS	
Government-Wide Financial Statements	
Statement of Net Position	<u>18</u>
Statement of Activities	<u>20</u>
Fund Financial Statements	
Balance Sheet - Governmental Funds	<u>22</u>
Reconciliation of Total Governmental Fund Balance to the	
Statement of Net Position - Governmental Activities	<u>24</u>
Statement of Revenues, Expenditures and Changes in	
Fund Balances - Governmental Funds	<u>26</u>
Reconciliation of the Statement of Revenues, Expenditures and Changes in	
Fund Balances to the Statement of Activities - Governmental Activities	<u>28</u>
Notes to Financial Statements	<u>29</u>
REQUIRED SUPPLEMENTARY INFORMATION	
Schedule of Employer Contributions	
Illinois Municipal Retirement Fund	<u>51</u>
Schedule of Changes in the Employer's Net Pension Liability	
Illinois Municipal Retirement Fund	<u>52</u>
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual	
General Fund	<u>54</u>
IMRF and Social Security - Special Revenue Fund	<u>55</u>
OTHER SUPPLEMENTARY INFORMATION	
Schedule of Expenditures - Budget and Actual - General Fund	<u>58</u>
SUPPLEMENTAL SCHEDULES	
Long-Term Debt Requirements	
General Obligation Refunding Debt Certificates (Limited Tax) of 2015A	<u>60</u>
Refunding Debt Certificates of 2016A	<u>61</u>
Debt Certificates of 2019	<u>62</u>
Schedule of Assessed Valuations, Tax Rates, Tax Extensions and Tax Collections - Last Four Tax Levy	<u>63</u>

INTRODUCTORY SECTION

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

**Principal Officials
June 30, 2022**

**LEGISLATIVE
BOARD OF TRUSTEES**

Wendy Vieth, President

Jim Larson, Vice President

Deb Ader, Trustee

Karen Singer, Secretary

Kristen Palic, Trustee

Phyllis Dobbs, Treasurer

Nathan Johnson, Trustee

ADMINISTRATIVE

David Archer, Library Director

Russ Cerqua, Finance Director

Danna Krause, Bookkeeper

Nancy Arnswald, Payroll Coordinator

Gabriella Pantle, Executive Assistant

Marla Littlefield, Human Resources Generalist

FINANCIAL SECTION

This section includes:

Independent Auditors' Report

Management's Discussion and Analysis

Basic Financial Statements

Required Supplementary Information

Other Supplementary Information

Supplemental Schedules

INDEPENDENT AUDITORS' REPORT

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



INDEPENDENT AUDITORS' REPORT

November 8, 2022

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

Opinions

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, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Cook Memorial Public Library District, Illinois, as of June 30, 2022, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Required Supplementary Information

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

Supplementary Information

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

Lauterbach & Amen, LLP

LAUTERBACH & AMEN, LLP

MANAGEMENT'S DISCUSSION AND ANALYSIS

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

**Management's Discussion and Analysis
June 30, 2022**

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, 2022. Please read it in conjunction with the District's financial statements.

FINANCIAL HIGHLIGHTS

- The District's net position increased from a balance of \$15,763,676 to \$17,664,962, an increase of \$1,901,286 or 12.1 percent.
- During the year, government-wide revenues totaled \$9,940,446, while government-wide expenses totaled \$8,039,160, resulting in an increase to net position of \$1,901,286.
- Total fund balances for the governmental funds were \$7,947,952 at June 30, 2022 compared to \$7,567,765 in the prior year, an increase of \$380,187 or 5.0 percent.

USING THIS ANNUAL REPORT

This annual report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities provide information about the activities of the 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, 2022**

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, 2022**

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 \$17,664,962.

	Net Position	
	6/30/2022	6/30/2021
Current Assets	\$ 17,950,685	17,343,079
Capital Assets	19,520,112	20,041,924
Other Assets	2,163,579	147,604
Total Assets	39,634,376	37,532,607
Deferred Outflows	695,309	368,909
Total Assets/Deferred Outflows	40,329,685	37,901,516
Long-Term Liabilities	8,630,597	9,397,201
Other Liabilities	1,199,607	1,173,569
Total Liabilities	9,830,204	10,570,770
Deferred Inflows	12,834,519	11,567,070
Total Liabilities/Deferred Inflows	22,664,723	22,137,840
Net Position		
Net Investment in Capital Assets	10,331,112	10,140,924
Restricted	201,334	159,884
Unrestricted	7,132,516	5,462,868
Total Net Position	17,664,962	15,763,676

A large portion of the District's net position (\$10,331,112 or 58.5 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, \$201,334 or 1.1 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, \$174,993 restricted for IMRF and \$15,048 restricted for social security). The remaining \$7,132,516, or 40.4 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, 2022**

GOVERNMENT-WIDE FINANCIAL ANALYSIS - Continued

	Change in Net Position	
	6/30/2022	6/30/2021
Revenues		
Program Revenues		
Charges for Services	\$ 27,474	21,921
Operating Grants/Contributions	97,682	96,776
General Revenues		
Property Taxes	9,537,551	9,556,888
Replacement Taxes	252,621	115,895
Interest and Miscellaneous	25,118	53,216
Total Revenues	9,940,446	9,844,696
Expenses		
Culture and Recreation	8,039,160	8,547,329
Change in Net Position	1,901,286	1,297,367
Net Position - Beginning	15,763,676	14,466,309
Net Position - Ending	17,664,962	15,763,676

Net position of the District's governmental activities increased from a balance of \$15,763,676 to \$17,664,962.

Revenues of \$9,940,446 exceeded expenses of \$8,039,160, resulting in the increase to net position in the current year of \$1,901,286.

Governmental Activities

In the current year, governmental net position increased \$1,901,286 or 12.1 percent. Charges for Services, Operating Grants/Contributions, and Replacement Taxes revenues increased \$5,553, \$906, and \$136,726 over the prior year, respectively.

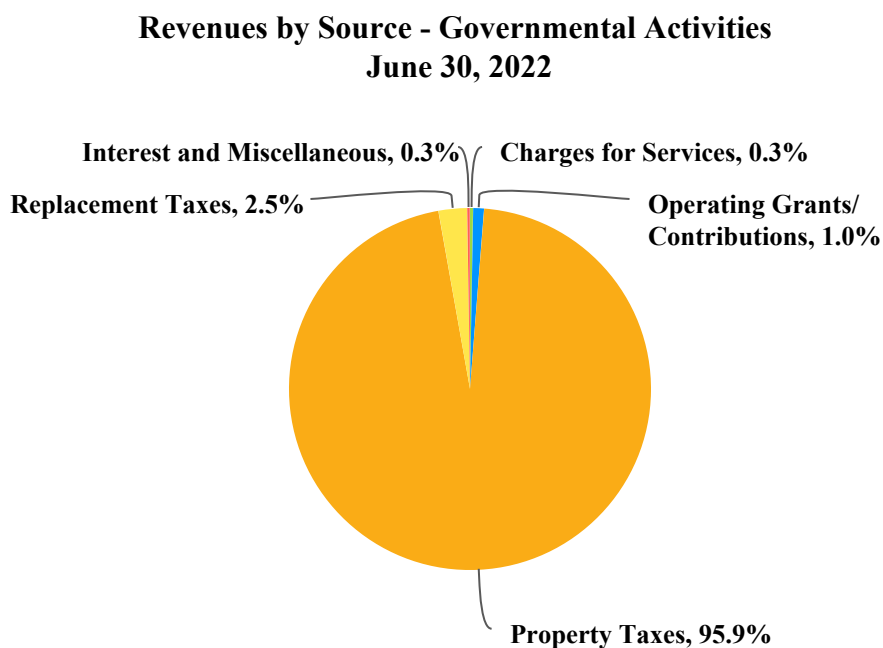
**COOK MEMORIAL PUBLIC LIBRARY DISTRICT
LAKE COUNTY, ILLINOIS**

**Management's Discussion and Analysis
June 30, 2022**

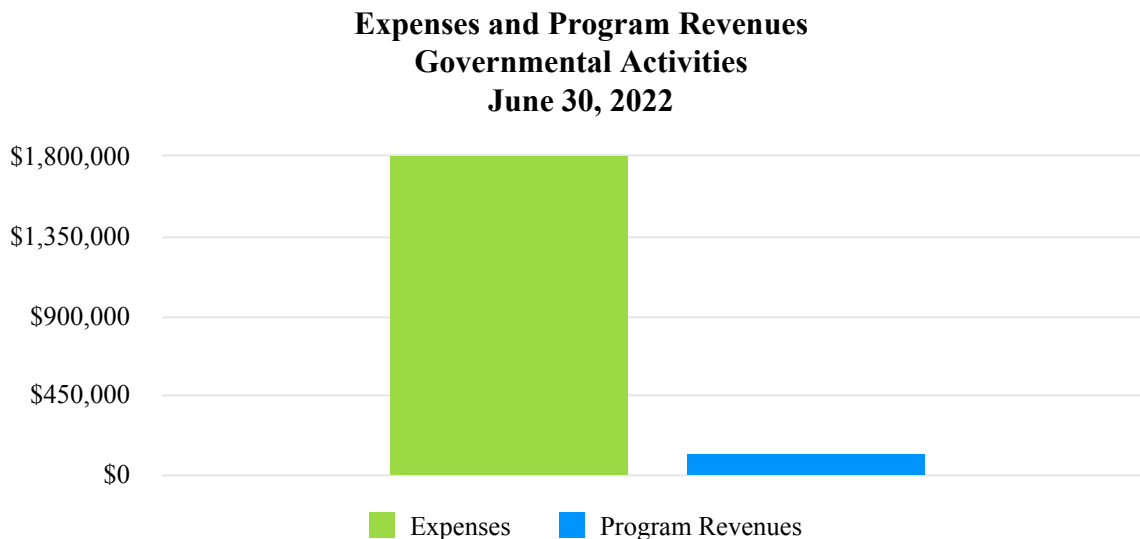
GOVERNMENT-WIDE FINANCIAL ANALYSIS - Continued

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.



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.



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

**Management's Discussion and Analysis
June 30, 2022**

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 \$7,947,952 which is an increase of 5.0 percent from last year's ending fund balance of \$7,567,765.

The General Fund reported an increase of \$541,502, prior to a transfer out of \$855,778. The transfer was primarily due to the District's typical annual transfer of unexpended General Funds to the Capital Projects (Special Reserve) Fund. This \$855,778 transfer is part of the funding earmarked for future capital projects and major repairs. The IMRF and Social Security Fund reported an increase of \$41,450, due primarily to less spending of expenditures compared to the taxes received. The Special Reserve Fund had an increase of \$653,013, due primarily to the \$855,778 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 \$9,099,951, compared to budgeted revenues of \$8,943,000. This resulted primarily from replacement taxes and fines and fee receipts being \$140,621 and \$24,474 higher than the budgeted amounts of \$112,000 and \$3,000, respectively.

The General Fund actual expenditures were lower than budgeted expenditures. Actual expenditures totaled \$8,558,449, while budgeted expenditures totaled \$9,383,000. 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, 2022**

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

The District's investment in capital assets for its governmental activities as of June 30, 2022 was \$19,520,112 (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	
	6/30/2022	6/30/2021
Land	\$ 1,008,500	1,008,500
Construction in Progress	107,791	59,645
Building and Improvements	15,754,648	16,143,326
Furniture and Equipment	688,570	869,689
Vehicles	9,490	16,088
Automated Library System	133,167	57,474
Library Materials	1,817,946	1,887,202
Total	<u>19,520,112</u>	<u>20,041,924</u>

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

Construction in Progress	\$ 211,757
Automated Library System	104,751
Library Materials	<u>489,257</u>
	<u>805,765</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 \$9,189,000 as compared to \$9,901,000 the previous year. During the current fiscal year, the District did not issue any new long-term debt, but retired \$712,000 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 \$95,510,370.

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, 2022**

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES

The District's elected and appointed officials considered many factors when setting the fiscal-year 2023 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.

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

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, 2022**

See Following Page

COOK MEMORIAL PUBLIC LIBRARY DISTRICT
LAKE COUNTY, ILLINOIS

Statement of Net Position
June 30, 2022

	<u>Governmental Activities</u>
ASSETS	
Current Assets	
Cash and Investments	\$ 12,539,060
Receivables - Net of Allowances	5,337,531
Prepays	<u>74,094</u>
Total Current Assets	<u>17,950,685</u>
Noncurrent Assets	
Capital Assets	
Nondepreciable	1,116,291
Depreciable	28,939,306
Accumulated Depreciation	<u>(10,535,485)</u>
Total Capital Assets	19,520,112
Other Asset	
Net Pension Asset - IMRF	<u>2,163,579</u>
Total Noncurrent Assets	<u>21,683,691</u>
Total Assets	39,634,376
DEFERRED OUTFLOWS OF RESOURCES	
Deferred Items - IMRF	<u>695,309</u>
Total Assets and Deferred Outflows of Resources	<u>40,329,685</u>

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

	<u>Governmental Activities</u>
LIABILITIES	
Current Liabilities	
Accounts Payable	\$ 70,472
Accrued Payroll	253,057
Accrued Interest Payable	105,679
Compensated Absences Payable	42,399
Debt Certificate Payable	728,000
Total Current Liabilities	<u>1,199,607</u>
Noncurrent Liabilities	
Compensated Absences Payable	169,597
Debt Certificate Payable	8,461,000
Total Noncurrent Liabilities	<u>8,630,597</u>
Total Liabilities	<u>9,830,204</u>
DEFERRED INFLOWS OF RESOURCES	
Property Taxes	9,679,204
Deferred Items - IMRF	3,155,315
Total Deferred Inflows of Resources	<u>12,834,519</u>
Total Liabilities and Deferred Inflows of Resources	<u>22,664,723</u>
NET POSITION	
Investment in Capital Assets	10,331,112
Restricted - Donor	11,293
Restricted - IMRF	174,993
Restricted - Social Security	15,048
Unrestricted	<u>7,132,516</u>
Total Net Position	<u><u>17,664,962</u></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, 2022

	Expenses	Program Revenues			Net (Expenses)/ Revenues
		Charges for Services	Operating Grants/ Contributions	Capital Grants/ Contributions	
Governmental Activities					
Culture and Recreation	\$ 7,776,621	27,474	97,682	—	(7,651,465)
Interest on Long-Term Debt	262,539	—	—	—	(262,539)
Total Governmental Activities	8,039,160	27,474	97,682	—	(7,914,004)
General Revenues					
Taxes					
Property Taxes					
					9,537,551
Intergovernmental - Unrestricted					
Replacement Taxes					
					252,621
Interest					
					21,876
Miscellaneous					
					3,242
					<u>9,815,290</u>
Change in Net Position					1,901,286
Net Position - Beginning					<u>15,763,676</u>
Net Position - Ending					<u><u>17,664,962</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, 2022**

See Following Page

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

**Balance Sheet - Governmental Funds
June 30, 2022**

	<u>General</u>
ASSETS	
Cash and Investments	\$ 7,846,259
Receivables - Net of Allowances	
Property Taxes	4,851,982
Other	26,240
Prepays	<u>74,094</u>
 Total Assets	 <u><u>12,798,575</u></u>
LIABILITIES	
Accounts Payable	70,472
Accrued Payroll	<u>253,057</u>
Total Liabilities	<u>323,529</u>
DEFERRED INFLOWS OF RESOURCES	
Property Taxes	<u>8,842,170</u>
Total Liabilities and Deferred Inflows of Resources	<u><u>9,165,699</u></u>
FUND BALANCES	
Nonspendable	74,094
Restricted	11,293
Committed	—
Assigned	575,000
Unassigned	<u>2,972,489</u>
Total Fund Balances	<u><u>3,632,876</u></u>
 Total Liabilities, Deferred Inflows of Resources and Fund Balances	 <u><u>12,798,575</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
567,766	3,569,259	555,776	12,539,060
459,309	—	—	5,311,291
—	—	—	26,240
—	—	—	74,094
1,027,075	3,569,259	555,776	17,950,685
—	—	—	70,472
—	—	—	253,057
—	—	—	323,529
837,034	—	—	9,679,204
837,034	—	—	10,002,733
—	—	—	74,094
190,041	—	—	201,334
—	3,569,259	555,776	4,125,035
—	—	—	575,000
—	—	—	2,972,489
190,041	3,569,259	555,776	7,947,952
1,027,075	3,569,259	555,776	17,950,685

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, 2022**

Total Governmental Fund Balances	\$ 7,947,952
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.	19,520,112
A net pension asset is not considered to represent a financial resource and therefore is not reported in the funds. Net Pension Asset - IMRF	2,163,579
Deferred outflows (inflows) of resources related to the pensions not reported in the funds. Deferred Items - IMRF	(2,460,006)
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds. Compensated Absences	(211,996)
Debt Certificates	(9,189,000)
Accrued Interest Payable	(105,679)
Net Position of Governmental Activities	<u><u>17,664,962</u></u>

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

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

**Statement of Revenues, Expenditures and Changes in Fund Balances
For the Fiscal Year Ended June 30, 2022**

See Following Page

COOK MEMORIAL PUBLIC LIBRARY DISTRICT
LAKE COUNTY, ILLINOIS

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Fiscal Year Ended June 30, 2022

	<u>General</u>
Revenues	
Taxes	\$ 8,703,543
Intergovernmental	350,303
Charges for Services	27,474
Interest	15,389
Miscellaneous	3,242
Total Revenues	<u>9,099,951</u>
Expenditures	
Culture and Recreation	7,548,600
Capital Outlay	28,717
Debt Service	
Principal Payment	712,000
Interest and Fiscal Charges	269,132
Total Expenditures	<u>8,558,449</u>
Excess (Deficiency) of Revenues	
Over (Under) Expenditures	<u>541,502</u>
Other Financing Sources (Uses)	
Transfers In	—
Transfers Out	(855,778)
	<u>(855,778)</u>
Net Change in Fund Balances	(314,276)
Fund Balances - Beginning	<u>3,947,152</u>
Fund Balances - Ending	<u><u>3,632,876</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
834,008	—	—	9,537,551
—	—	—	350,303
—	—	—	27,474
—	6,487	—	21,876
—	—	—	3,242
834,008	6,487	—	9,940,446
792,558	—	—	8,341,158
—	209,252	—	237,969
—	—	—	712,000
—	—	—	269,132
792,558	209,252	—	9,560,259
41,450	(202,765)	—	380,187
—	855,778	—	855,778
—	—	—	(855,778)
—	855,778	—	—
41,450	653,013	—	380,187
148,591	2,916,246	555,776	7,567,765
190,041	3,569,259	555,776	7,947,952

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, 2022**

Net Change in Fund Balances - Total Governmental Funds	\$ 380,187
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Amounts reported for governmental activities in the Statement of Activities
are different because:

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

Capital Outlays	805,765
Depreciation Expense	(1,327,577)
Disposals - Cost	(650,378)
Disposals - Accumulated Depreciation	650,378

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

Change in Deferred Items - IMRF	(739,912)
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The issuance of long-term debt provides current financial resources to
governmental funds, while the repayment of the principal on long-term
debt consumes the current financial resources of the governmental funds.

Change to Compensated Absences Payable	48,255
Change to Net Pension Liability/(Asset) - IMRF	2,015,975
Retirement of Debt	712,000

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

6,593

Changes in Net Position of Governmental Activities	1,901,286
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**COOK MEMORIAL PUBLIC LIBRARY DISTRICT
LAKE COUNTY, ILLINOIS**

**Notes to the Financial Statements
June 30, 2022**

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, 2022**

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 major special revenue fund, the IMRF and Social Security 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, 2022**

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, 2022**

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

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

**Notes to the Financial Statements
June 30, 2022**

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, 2022**

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, 2022, 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 September 21, 2021 for all funds, except the Special Reserve Fund and the Working Cash Fund.

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

**Notes to the Financial Statements
June 30, 2022**

NOTE 3 - DETAIL NOTES ON ALL FUNDS

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 \$11,879,084 and the bank balances totaled \$11,996,407. In addition, the District has \$659,976 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, 2022**

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 2021 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>\$ 855,778</u>

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

COOK MEMORIAL PUBLIC LIBRARY DISTRICT
LAKE COUNTY, ILLINOIS

Notes to the Financial Statements
June 30, 2022

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	211,757	163,611	107,791
	<u>1,068,145</u>	<u>211,757</u>	<u>163,611</u>	<u>1,116,291</u>
Depreciable Capital Assets				
Building and Improvements	21,631,732	163,611	—	21,795,343
Furniture and Equipment	2,637,741	—	—	2,637,741
Vehicles	224,914	—	—	224,914
Automated Library System	347,527	104,751	—	452,278
Library Materials	3,990,151	489,257	650,378	3,829,030
	<u>28,832,065</u>	<u>757,619</u>	<u>650,378</u>	<u>28,939,306</u>
Less Accumulated Depreciation				
Building and Improvements	5,488,406	552,289	—	6,040,695
Furniture and Equipment	1,768,052	181,119	—	1,949,171
Vehicles	208,826	6,598	—	215,424
Automated Library System	290,053	29,058	—	319,111
Library Materials	2,102,949	558,513	650,378	2,011,084
	<u>9,858,286</u>	<u>1,327,577</u>	<u>650,378</u>	<u>10,535,485</u>
Total Net Depreciable Capital Assets	<u>18,973,779</u>	<u>(569,958)</u>	<u>—</u>	<u>18,403,821</u>
Total Net Capital Assets	<u>20,041,924</u>	<u>(358,201)</u>	<u>163,611</u>	<u>19,520,112</u>

Depreciation expense of \$1,327,577 was charged to the culture and recreation function.

COOK MEMORIAL PUBLIC LIBRARY DISTRICT
LAKE COUNTY, ILLINOIS

Notes to the Financial Statements
June 30, 2022

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.	\$ 2,040,000	—	305,000	1,735,000
Refunding Debt Certificates, Series 2016 - Due in annual installments of \$325,000 to \$770,000 plus interest at 1.84% through February 1, 2029.	3,500,000	—	335,000	3,165,000
Debt Certificates, Series 2019 - Due in annual installments of \$72,000 to \$465,000 plus interest at 3.62% through February 1, 2039.	4,361,000	—	72,000	4,289,000
	9,901,000	—	712,000	9,189,000

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	\$ 260,251	48,255	96,510	211,996	42,399
Debt Certificates	9,901,000	—	712,000	9,189,000	728,000
	10,161,251	48,255	808,510	9,400,996	770,399

Payments on the compensated absences and debt certificates are made by the General Fund.

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

**Notes to the Financial Statements
June 30, 2022**

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
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	9,189,000	2,248,706

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, 2022**

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

LONG-TERM DEBT - Continued

Legal Debt Margin - Continued

Assessed Valuation - 2021	<u>\$ 3,322,099,839</u>
Legal Debt Limit - 2.875% of Assessed Value	95,510,370
Amount of Debt Applicable to Limit	
None applicable	<u>—</u>
Legal Debt Margin	<u>95,510,370</u>

NET POSITION CLASSIFICATIONS

Net investment in capital assets was comprised of the following as of June 30, 2022:

Governmental Activities	
Capital Assets - Net of Accumulated Depreciation	\$ 19,520,112
Less Capital Related Debt:	
General Obligation Refunding Debt Certificates (Limited Tax), Series 2015A	(1,735,000)
Refunding Debt Certificates, Series 2016	(3,165,000)
Debt Certificates, Series 2019	<u>(4,289,000)</u>
Net Investment in Capital Assets	<u>10,331,112</u>

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

**Notes to the Financial Statements
June 30, 2022**

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, 2022

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	IMRF and Social Security	Special Reserve	Nonmajor Working Cash	Totals
Fund Balances					
Nonspendable					
Prepays	\$ 74,094	—	—	—	74,094
Restricted					
Donor Restricted	11,293	—	—	—	11,293
IMRF	—	174,993	—	—	174,993
Social Security	—	15,048	—	—	15,048
	11,293	190,041	—	—	201,334
Committed					
Special Reserve	—	—	3,569,259	—	3,569,259
Working Cash	—	—	—	555,776	555,776
	—	—	3,569,259	555,776	4,125,035
Assigned					
Capital Improvements	575,000	—	—	—	575,000
Unassigned	2,972,489	—	—	—	2,972,489
Total Fund Balances	3,632,876	190,041	3,569,259	555,776	7,947,952

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, 2022**

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.

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, 2022**

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, 2021, the measurement date, the following employees were covered by the benefit terms:

Inactive Plan Members Currently Receiving Benefits	94
Inactive Plan Members Entitled to but not yet Receiving Benefits	42
Active Plan Members	<u>87</u>
Total	<u><u>223</u></u>

Net Pension Asset. The District's net pension asset was measured as of December 31, 2021. The total pension liability used to calculate the net pension asset 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, 2022**

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, 2022, the District's contribution was 10.88% of covered payroll.

Actuarial Assumptions. The total pension liability was determined by an actuarial valuation performed, as of December 31, 2021, 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	3.25%
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, 2022**

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%	(0.85%)
Domestic Equities	37.00%	2.85%
International Equities	18.00%	3.85%
Real Estate	9.00%	4.05%
Blended	7.00%	0.70% - 4.80%
Cash and Cash Equivalents	1.00%	(1.45%)

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)	\$ 433,386	(2,163,579)	(4,268,787)

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

**Notes to the Financial Statements
June 30, 2022**

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLAN - Continued

Illinois Municipal Retirement Fund (IMRF) - Continued

Changes in the Net Pension (Asset)

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension (Asset) (A) - (B)
Balances at December 31, 2020	\$ 22,761,565	22,909,169	(147,604)
Changes for the Year:			
Service Cost	362,338	—	362,338
Interest on the Total Pension Liability	1,619,491	—	1,619,491
Changes of Benefit Terms	—	—	—
Difference Between Expected and Actual Experience of the Total Pension Liability	712,739	—	712,739
Changes of Assumptions	—	—	—
Contributions - Employer	—	470,206	(470,206)
Contributions - Employees	—	176,327	(176,327)
Net Investment Income	—	3,866,554	(3,866,554)
Benefit Payments, Including Refunds of Employee Contributions	(1,209,850)	(1,209,850)	—
Other (Net Transfer)	—	197,456	(197,456)
Net Changes	1,484,718	3,500,693	(2,015,975)
Balances at December 31, 2021	24,246,283	26,409,862	(2,163,579)

COOK MEMORIAL PUBLIC LIBRARY DISTRICT
LAKE COUNTY, ILLINOIS

Notes to the Financial Statements
June 30, 2022

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, 2022, the District recognized pension revenue of \$828,451. At June 30, 2022, 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	\$ 488,857	(76,781)	412,076
Change in Assumptions	—	(71,383)	(71,383)
Net Difference Between Projected and Actual			
Earnings on Pension Plan Investments	—	(3,007,151)	(3,007,151)
Total Expense to be Recognized in Future Periods	488,857	(3,155,315)	(2,666,458)
Pension Contributions Made Subsequent to the Measurement Date	206,452	—	206,452
Total Deferred Amounts Related to IMRF	695,309	(3,155,315)	(2,460,006)

\$206,452 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, 2023. 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
2023	\$ (540,727)
2024	(943,094)
2025	(738,855)
2026	(443,782)
2027	—
Thereafter	—
Total	(2,666,458)

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

**Notes to the Financial Statements
June 30, 2022**

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 Post-Employment Benefits Other Than Pensions*. Therefore, the District has not recorded a liability as of June 30, 2022.

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, 2022**

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%
2022	447,612	447,612	—	4,114,169	10.88%

Notes to the Required Supplementary Information:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level % Pay (Closed)
Remaining Amortization Period	22 Years
Asset Valuation Method	5-Year Smoothed Fair Value
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	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, 2022**

	<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	<u>(801,683)</u>
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)	<u>(120,083)</u>
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	12/31/2021
360,561	372,295	373,662	363,495	385,145	401,441	362,338
1,283,279	1,373,230	1,441,133	1,462,915	1,521,640	1,591,993	1,619,491
—	—	—	—	—	—	—
496,699	157,308	155,880	183,515	196,732	(212,281)	712,739
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)	(1,209,850)
1,325,501	801,870	318,114	1,507,497	981,063	423,716	1,484,718
17,403,804	18,729,305	19,531,175	19,849,289	21,356,786	22,337,849	22,761,565
18,729,305	19,531,175	19,849,289	21,356,786	22,337,849	22,761,565	24,246,283
423,441	416,346	432,283	450,110	386,561	458,591	470,206
156,355	165,846	157,512	164,407	174,408	166,963	176,327
77,567	1,076,486	3,004,996	(1,070,126)	3,371,907	2,945,759	3,866,554
(855,893)	(1,015,082)	(1,005,786)	(1,051,008)	(1,122,454)	(1,160,078)	(1,209,850)
331,609	225,414	(423,675)	368,105	108,326	(101,199)	197,456
133,079	869,010	2,165,330	(1,138,512)	2,918,748	2,310,036	3,500,693
15,651,478	15,784,557	16,653,567	18,818,897	17,680,385	20,599,133	22,909,169
15,784,557	16,653,567	18,818,897	17,680,385	20,599,133	22,909,169	26,409,862
2,944,748	2,877,608	1,030,392	3,676,401	1,738,716	(147,604)	(2,163,579)
84.28%	85.27%	94.81%	82.79%	92.22%	100.65%	108.92%
3,315,165	3,365,768	3,500,269	3,653,494	3,720,514	3,710,283	3,918,379
88.83%	85.50%	29.44%	100.63%	46.73%	(3.98%)	(55.22%)

**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, 2022**

	Budget		
	Original	Final	Actual
Revenues			
Taxes			
Property Taxes	\$ 8,707,000	8,707,000	8,703,543
Intergovernmental			
Replacement Taxes	112,000	112,000	252,621
Grants	100,000	100,000	97,682
Charges for Services	3,000	3,000	27,474
Interest	21,000	21,000	15,389
Miscellaneous	—	—	3,242
Total Revenues	8,943,000	8,943,000	9,099,951
Expenditures			
Culture and Recreation	8,173,000	8,173,000	7,548,600
Capital Outlay	227,000	227,000	28,717
Debt Service			
Principal Retirement	712,000	712,000	712,000
Interest and Fiscal Charges	271,000	271,000	269,132
Total Expenditures	9,383,000	9,383,000	8,558,449
Excess (Deficiency) of Revenues Over (Under) Expenditures	(440,000)	(440,000)	541,502
Other Financing (Uses)			
Transfers Out	—	—	(855,778)
Changes in Fund Balance	(440,000)	(440,000)	(314,276)
Fund Balance - Beginning			3,947,152
Fund Balance - Ending			3,632,876

**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, 2022**

	Budget		Actual
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 834,000	834,000	834,008
Expenditures			
Culture and Recreation			
IMRF and Social Security	894,000	894,000	792,558
Changes in Fund Balance	<u>(60,000)</u>	<u>(60,000)</u>	41,450
Fund Balance - Beginning			<u>148,591</u>
Fund Balance - Ending			<u><u>190,041</u></u>

OTHER SUPPLEMENTARY INFORMATION

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

Such statements and schedules include:

- Budgetary Comparison Schedule - 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
For the Fiscal Year Ended June 30, 2022**

	Budget		Actual
	Original	Final	
Culture and Recreation			
Personnel			
Salaries - Operating Regular	\$ 4,742,000	4,742,000	4,667,945
Health Insurance	522,000	522,000	455,521
Staff Development	40,000	40,000	22,110
Total Personnel	5,304,000	5,304,000	5,145,576
Library Materials	1,235,000	1,235,000	1,129,512
Operating Expenditures			
Processing	39,000	39,000	41,197
Supplies	130,000	130,000	115,623
Vehicle Operations	30,000	30,000	10,942
Computer Operations	535,000	535,000	434,394
Utilities	185,000	185,000	178,278
Telephone	33,000	33,000	27,089
Postage	12,000	12,000	9,373
Maintenance	180,000	180,000	117,381
Repairs	136,000	136,000	56,260
Insurance	70,000	70,000	53,964
Professional Services	98,000	98,000	70,744
Community Relations	186,000	186,000	158,267
Total Operating Expenditures	1,634,000	1,634,000	1,273,512
Total Culture and Recreation	8,173,000	8,173,000	7,548,600
Capital Outlay	227,000	227,000	28,717
Debt Service			
Principal Retirement	712,000	712,000	712,000
Interest and Fiscal Charges	271,000	271,000	269,132
	983,000	983,000	981,132
Total Expenditures	9,383,000	9,383,000	8,558,449

SUPPLEMENTAL SCHEDULES

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

Long-Term Debt Requirements

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

June 30, 2022

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
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>1,735,000</u>	<u>130,454</u>	<u>1,865,454</u>

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

**Long-Term Debt Requirements
Refunding Debt Certificates of 2016
June 30, 2022**

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
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>3,165,000</u>	<u>266,616</u>	<u>3,431,616</u>

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

**Long-Term Debt Requirements
Debt Certificates of 2019
June 30, 2022**

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
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>4,289,000</u>	<u>1,851,636</u>	<u>6,140,636</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, 2022**

Tax Levy Year	2018	2019	2020	2021
Assessed Valuations	\$ 3,255,010,721	3,343,941,545	3,317,977,286	3,322,099,839
Date adopted	11/27/2018	11/19/2019	11/17/2020	11/16/2021
Tax Rates				
General	0.261597	0.260681	0.260681	0.266162
Social Security and IMRF	0.022482	0.022764	0.025000	0.025196
Total Tax Extensions - Rates	0.284079	0.283445	0.285681	0.291358
Tax Extensions	9,246,802	9,478,235	9,478,068	9,679,204
Total Tax Collections	9,225,731	9,444,134	9,418,516	4,367,913
Percent Collected	99.77%	99.64%	99.37%	45.13%

**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 2022-2023, which was passed on the 20th day of September 2022, 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	\$4,409,000
Benefits	519,000
Training	50,000
Materials	1,047,000
Processing	45,000
Supplies	115,000
Vehicle Operations	36,000
Computer Operations	1,110,000
Utilities	195,000
Telephone	32,000
Postage	13,000
Maintenance	162,000
Repair	125,000
Insurance	73,000
Professional Services	73,000
Improvements	65,000
Community Relations	156,000
Rent	5,000
Contingencies	41,000
Debt Service	798,000
Capital Improvement Projects	<u>101,000</u>

Total General Fund Levy	<u>9,170,000</u>
-------------------------	------------------

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	451,000
Social Security	<u>336,000</u>
Total Special Taxes Levy	<u>787,000</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 \$9,957,000

Making the aggregate sum of \$9,957,000 to be raised by taxation and levied on all taxable property in said District, for the fiscal year 2022-2023, 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 15th day of November, 2022 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

LIBRARY BOARD MEETING AGENDA SUPPLEMENT

MEETING DATE: November 15, 2022

FROM: David Archer, Library Director

AGENDA ITEM: Approval of Change Orders in the Amount of \$18,159.63

Change orders in the amount of **\$18,159.63** related to the window replacement and plaza renovation projects have been submitted by Featherstone and Product Architects for the Board's review. Featherstone reviewed all submissions and recommends approval.

If the attached resolutions are approved, the remaining uncommitted contingency is **\$56,034.37**.

1. Elliot Construction Corporation: \$8,599.88 (Aspen)

Due to the issue of the unstable Aspen brick pavers, Featherstone had Testing Service Corporation (TSC) inspect the subgrade and the existing stone base after the brick pavers were removed. TSC's field report showed that the existing stone base had become excessively saturated over the years and recommended its removal and replacement.

Elliot Construction performed the following work in mid-October:

- Removal and haul away of existing stone base
- Removal and haul away of 12" clay subgrade
- Furnish and install 12" of crushed limestone
- Furnish and install 5" of stone

2. Powerlink Electric: \$2,991.31 (Aspen)

Two inground light fixtures were repaired and three inground light fixtures were relocated as part of the landscaping improvements at Aspen.

3. Landworks, Ltd: \$4,068.44 (Aspen)

To improve aesthetics along sidewalk leading to front plaza at Aspen, existing bricks were removed and replaced with new sod.

4. National Wrecking Company: \$2,500 (Cook Park)

Featherstone recommends that the removal of the windows at Cook Park be split into two separate events to minimize the amount of time the Fiction Room is without windows. Costs are associated with remobilizing equipment and crew.

**RESOLUTION APPROVING CHANGE ORDER #2 TO CONTRACT WITH
ELLIOT CONSTRUCTION CORPORATION FOR PLAZA RENOVATIONS AT
ASPEN DRIVE LIBRARY**

WHEREAS, on April 19, 2022, the Board of Trustees (“Board”) of the Cook Memorial Public Library District (“Library”) approved an agreement between the Library and Elliott Construction (“Contractor”) for services related to the Aspen Drive Library Plaza Renovation project (“Project”); and

WHEREAS, the Board, at the recommendation of its construction management firm, Featherstone Inc., desires to approve Change Order #2, which authorizes additional work to remove and replace the pavement subgrade by the Contractor for the Project in the amount of \$8,599.88.

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

Section 1: The Board hereby determines that the circumstances necessitating Change Order #2 were not reasonably foreseeable at the time that the original contract was signed and that Change Order #2 is in the best interest of the Library.

Section 2: The Board hereby approves Change Order #2, a copy of which is attached hereto as Exhibit “A”.

PASSED this 15th day of November, 2022

AYES: _____

NAYS: _____

ABSENT: _____

President, Wendy Vieth

ATTEST:

Karen Singer, Secretary



Featherstone, Inc.

PROJECT + CONSTRUCTION MANAGEMENT

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

CHANGE ORDER

Project : Cook Memorial Library - Curtainwall
& Aspen Entrance Improvements

November 10, 2022
Date : _____

Contract : Concrete Paving

C.O. # _____ 002

To : Elliot Construction Corporation

You are directed to make the following change to the Contract:

Add to the contract the following:

1	Change Event # 023 - Undercuts and Stone Fill Based on TSC Report - Proceed on T&M Removal existing stone base Undercut 12" clay material Haul and disposal of all materials Furnish and Install 12" of CA 1 Furnish and Install 5" of CA6	8,599.88
---	---	----------

Consideration:

Contract Amount is Revised By: _____ \$8,599.88

The contract time will not be changed by this Change Order by _____

Not valid until signed by the Owner and the Project Manager.

Cook Memorial Public Library

Architect

Project Manager

Contractor

CHANGE ORDER AMOUNT _____ 8,599.88



TESTING SERVICE CORPORATION
 "Serving Chicago and the Suburbs from an office near you"

DAILY FIELD REPORT (DFR) ***FIELD COPY***

OFFICE Gurnee	PROJECT MANAGER Megan Conway	TSC JOB NO. 94840
DAY Thursday	DATE 10/13/2022	PAGE 1 of 1

PROJECT Cook Memorial Library Site Improvements
LOCATION 701 Aspen Drive Vernon Hills, IL
CONTRACTOR Elliot concrete
CLIENT Cook Memorial Public Library c/o Featherstone, Inc.

ARRIVE JOB 10:00 AM	DEPART JOB 11:00 AM	
ARRIVE JOB --:-- --	DEPART JOB --:-- --	
ARRIVE JOB --:-- --	DEPART JOB --:-- --	
ON-SITE TIME 1.00	TRAVEL TIME 1.0	
TOTAL HOURS 2.0	MILEAGE 26	TOLLS

SUMMARY OF SERVICES PERFORMED PURSUANT TO GENERAL CONDITIONS

We performed DCP's on the Stone base at the front entrance in several areas across the removed paver block section.

We found the stone to be saturated with the top 6" to 1' of soils subgrade to also be low QP saturated soils.

We recommend to remove the saturated material to a firm base and backfill with 3" stone to subgrade elevation capping with CA6.

Scheduled to watch the removal for tomorrow the 14th.

RECEIVING SIGNATURE

RECEIVED BY Tom Featherstone
 COMPANY Featherstone, Inc.
 POSITION President/superintendent
 EMAIL tomf@featherstoneinc.com

TECH SIGNATURE

BY Daniel Slightam
 TESTING SERVICE CORPORATION



ELLIOT
Construction
CORPORATION

Excellence in Concrete Construction Since 1955

CHANGE ORDER

To: Annica Mosow	Date: November 9, 2022
Featherstone	Job: Aspen Library
Phone: 505-252-3739	Undercut and Stone Fill
Email: annicam@featherstoneinc.com	Price: \$8,599.88

Description of Work:

Undercut and Stone Fill

- (Dump) 6 loads of 6-wheeler removing dirt = $6 \times \$120.00 = \mathbf{\$720.00}$
 - Fuel Surcharge = $6 \times \$25.00 = \mathbf{\$150.00}$
- (Bring In) Stone = $19.95 + 20.13 + 11.87 + 12.89$ (tons) = 64.84 tons $\times \$32 = \mathbf{\$2,074.88}$
 - Fuel Surcharge = $4 \times \$25.00 = \mathbf{\$100.00}$
- 1 6-wheeler of stone from the Elliot Shop = **\$120.00**
- Trucking Costs (Labor) for Hauling Dirt and Stone = 2 Guys for 1 day = **\$1,760.00**
- Operator for digging 11 hrs $\times \$241.00 = \mathbf{\$2,651.00}$
- Laborer = 8 hrs $\times \$128.00 = \mathbf{\$1,024.00}$

Todd Bylsma, Project Manager

Vulcan Materials Company

Vulcan Construction Materials, LLC
LAKE BLUFF SALES YARD
841 Skokie Highway
PR:52402-01 - SP:50979-03
LAKE BLUFF, IL 60044
847-578-9622

DANGER



PELIGRO

Do not handle until the safety information presented in the Safety Data Sheet (SDS) has been read and understood. Follow applicable local, state and federal health and safety standards. For further health and safety information regarding this product, please refer to the SDS. An electronic version of the SDS is available at <http://www.vulcanmaterials.com/construction-materials/safety-data-sheets> or by calling 1-866-401-5424

No usar hasta que la información de seguridad presentada en la Ficha de Datos de Seguridad (SDS) haya sido completamente leída y entendida. Siga las reglas locales, estatales y federales de salud y seguridad. Para mayor información sobre la salud y seguridad de este producto, por favor referirse al documento de SDS. Una versión de SDS electrónica está disponible en <http://www.vulcanmaterials.com/construction-materials/safety-data-sheets> o llamando al 1-866-401-5424

RECEIVED BY: X DRIVER MANNY #92		CUSTOMER/CONSIGNEE	
DATE 10/14/2022	TIME 11:49AM	PLANT 3443-141 LAKE BLUFF SALES YARD	Ticket No 14155810
Viviana Martinez			

LIMITED WARRANTY AND WARRANTY DISCLAIMER: Seller warrants for a period of one (1) year from date of delivery only that the material sold hereunder substantially complies with Seller's specification for said material or the specifications set forth in the Seller's quotation. **SELLER HEREBY EXCLUDES ALL WARRANTIES OF MERCHANTABILITY AND FITNESS FOR ANY PURPOSE, AND ALL OTHER WARRANTIES, EXPRESS OR IMPLIED, OF THE MATERIAL SOLD HEREUNDER, OTHER THAN THE EXPRESS WARRANTY STATED ABOVE.** In addition, except to the extent otherwise set forth in the specification described above, Seller makes no warranty whatsoever with respect to specific gravity, absorption, whether the material is innocuous, non-deleterious, or non-reactive, or whether the material is in conformance with any plans, other specifications, regulations, ordinances, statutes, or other standards applicable to customer's job or to said material as used by customer, SELLER SHALL IN NO EVENT BE RESPONSIBLE FOR ANY INCIDENTAL OR CONSEQUENTIAL DAMAGE CAUSED BY NON-COMPLIANCE OF THE MATERIAL WITH SPECIFICATION, OR FOR ANY DEFECTS IN THE MATERIALS SOLD HEREUNDER

ALL SALES AND DELIVERS MADE SUBJECT TO SELLER'S GENERAL TERMS AND CONDITIONS

AS EVIDENCED BY SIGNATURE, OR DEPARTURE FROM SELLER'S FACILITY, CARRIER ACKNOWLEDGES THAT CARRIER IS SOLELY RESPONSIBLE FOR THE ACCURACY OF THIS VEHICLE'S TARE WEIGHT, AXLE WEIGHTS AND GROSS WEIGHT. CARRIER SHALL BE RESPONSIBLE FOR NOTIFYING SELLER WHEN ANY TRUCK OR TRAILER HAS BEEN OVERLOADED SO AS TO RENDER IT OUT OF COMPLIANCE WITH ANY APPLICABLE WEIGHT LIMITS. TO THE MAXIMUM EXTENT ALLOWED BY LAW, CARRIER SHALL INDEMNIFY SELLER FOR ANY LOSS CAUSED BY OVERLOADING

TRUCK TARE AND GROSS WEIGHTS ARE DETERMINED WITH THE DRIVER IN THE VEHICLE

CUSTOMER: 142145 CK#		CUSTOMER PURCHASE ORDER:		GOVT CONTRACT:	
ELLIOT CONSTRUCTION					
ORDER: 3850193		Cook Memorial Public Library-Vernon Hills 701 Aspen Dr		PICKED UP	
DESTINATION: P		Cook Memorial Public Library-Vernon Hills 701 Aspen Dr		ZONE/MILES	
PRODUCT: 22111 3"-1" STONE					
COMMENTS:					
TRUCK MAN92		MANNY SEMI		CARRIER C100 CUSTOMER SELF HAUL	
LICENSE		AXLES 0		TRAILER ID NO	
FREIGHT TYPE A				TRAILER ID NO	
				TARE DATE 10/14/2022 TARE EXPIRE 10/29/2022	
GROSS LBS (Scale 1)	TARE LBS (Scale 1)	NET LBS	TONS	TONS TODAY	LOADS TODAY
71,560	31,300	40,260	20.13	20.13	1
GROSS KG	TARE KG	NET KG	NET MG	MG TODAY	IN PLANT
32,459	14,197	18,262	18.26	18.26	11:33 am
GROSS LEGAL WT		OUT OF PLANT			
73,280		11:49AM			
CASH SALE PER TON	MATERIAL	HAUL	OTHER CHARGES		
TOTAL	MATERIAL	HAUL	TAX	OTHER CHARGES	COD TOTAL
FREIGHT TIME REPORT	ARRIVE JOB	START UNLOAD	FINISH UNLOAD	JOB TIME	DELAY TIME

We make deliveries inside the curb line at the customer's risk only and accept no responsibility whatsoever for damage resulting from such deliveries.

Vulcan

Materials Company

Vulcan Construction Materials, LLC
LAKE BLUFF SALES YARD
841 Skokie Highway
PR:52402-01 - SP:50979-03
LAKE BLUFF, IL 60044
847-578-9622

DANGER



PELIGRO

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RECEIVED BY: X DRIVER MANNY #88		CUSTOMER/CONSIGNEE	
DATE 10/14/2022	TIME 12:07PM	PLANT 3443-141 LAKE BLUFF SALES YARD	Ticket No 14155815
Viviana Martinez			

LIMITED WARRANTY AND WARRANTY DISCLAIMER: Seller warrants for a period of one (1) year from date of delivery only that the material sold hereunder substantially complies with Seller's specification for said material or the specifications set forth in the Seller's quotation. **SELLER HEREBY EXCLUDES ALL WARRANTIES OF MERCHANTABILITY AND FITNESS FOR ANY PURPOSE, AND ALL OTHER WARRANTIES, EXPRESS OR IMPLIED, OF THE MATERIAL SOLD HEREUNDER, OTHER THAN THE EXPRESS WARRANTY STATED ABOVE.** In addition, except to the extent otherwise set forth in the specification described above, Seller makes no warranty whatsoever with respect to specific gravity, absorption, whether the material is innocuous, non-deleterious, or non-reactive, or whether the material is in conformance with any plans, other specifications, regulations, ordinances, statutes, or other standards applicable to customer's job or to said material as used by customer, SELLER SHALL IN NO EVENT BE RESPONSIBLE FOR ANY INCIDENTAL OR CONSEQUENTIAL DAMAGE CAUSED BY NON-COMPLIANCE OF THE MATERIAL WITH SPECIFICATION, OR FOR ANY DEFECTS IN THE MATERIALS SOLD HEREUNDER

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TRUCK TARE AND GROSS WEIGHTS ARE DETERMINED WITH THE DRIVER IN THE VEHICLE

CUSTOMER: 142145 CK# ELLIOT CONSTRUCTION		CUSTOMER PURCHASE ORDER:		GOVT CONTRACT:	
ORDER: 3850193		Cook Memorial Public Library-Vernon Hills 701 Aspen Dr		PICKED UP	
DESTINATION: P		Cook Memorial Public Library-Vernon Hills 701 Aspen Dr		ZONE/MILES	
PRODUCT: 15171		CERT CM-06 STONE, 052CM06			
COMMENTS:					
TRUCK MAN88		MANNY'S MAERIAL HAULING		CARRIER C100 CUSTOMER SELF HAUL	
LICENSE		SEMI		TRAILER ID NO	
FREIGHT TYPE A		AXLES 0		TARE DATE 10/14/2022 TARE EXPIRE 10/29/2022	
GROSS LBS (Scale 1)	TARE LBS (Scale 1)	NET LBS	TONS	TONS TODAY	LOADS TODAY
70,460	30,560	39,900	19.95	19.95	1
GROSS KG	TARE KG	NET KG	NET MG	MG TODAY	IN PLANT
31,960	13,862	18,098	18.10	18.10	11:58 am
GROSS LEGAL WT		OUT OF PLANT			
73,280		12:07PM			
CASH SALE PER TON	MATERIAL	HAUL	OTHER CHARGE		
TOTAL	MATERIAL	HAUL	TAX	OTHER CHARGES	COD TOTAL
FREIGHT TIME REPORT	ARRIVE JOB	START UNLOAD	FINISH UNLOAD	JOB TIME	DELAY TIME

We make deliveries inside the curb line at the customer's risk only and accept no responsibility whatsoever for damage resulting from such deliveries.

Vulcan Materials Company

Vulcan Construction Materials, LLC
LAKE BLUFF SALES YARD
841 Skokie Highway
PR:52402-01 - SP:50979-03
LAKE BLUFF, IL 60044
847-578-9622

DANGER



PELIGRO

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RECEIVED BY: X DRIVER MANNY'S #85		CUSTOMER/CONSIGNEE	
DATE 10/14/2022	TIME 1:24PM	PLANT 3443-141 LAKE BLUFF SALES YARD	Ticket No 14155845
RICARDO RAMOS			

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TRUCK TARE AND GROSS WEIGHTS ARE DETERMINED WITH THE DRIVER IN THE VEHICLE

CUSTOMER: 142145 CK# ELLIOT CONSTRUCTION		CUSTOMER PURCHASE ORDER:		GOVT CONTRACT:	
ORDER: 3850193		Cook Memorial Public Library-Vernon Hills 701 Aspen Dr		PICKED UP	
DESTINATION: P		Cook Memorial Public Library-Vernon Hills 701 Aspen Dr		ZONE/MILES	
PRODUCT: 25371		CA-7 BEDDING STONE, 016CA07			
COMMENTS:					
TRUCK MAN85 LICENSE R FREIGHT TYPE A		MANNYS MATERIAL HAULING(R) QUAD AXLES 5		CARRIER C100 TRAILER ID NO TARE DATE 10/14/2022	
				CUSTOMER SELF HAUL TRAILER ID NO TARE EXPIRE 10/29/2022	
GROSS LBS (Scale 1) 48,480	TARE LBS (Scale 1) 24,740	NET LBS 23,740	TONS 11.87	TONS TODAY 11.87	LOADS TODAY 1
GROSS KG 21,990	TARE KG 11,222	NET KG 10,768	NET MG 10.77	MG TODAY 10.77	IN PLANT 1:19 pm
CASH SALE PER TON	MATERIAL	HAUL	OTHER CHARGES		
TOTAL	MATERIAL	HAUL	TAX	OTHER CHARGES	COD TOTAL
FREIGHT TIME REPORT	ARRIVE JOB	START UNLOAD	FINISH UNLOAD	JOB TIME	DELAY TIME

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Vulcan Materials Company

Vulcan Construction Materials, LLC
LAKE BLUFF SALES YARD
841 Skokie Highway
PR:52402-01 - SP:50979-03
LAKE BLUFF, IL 60044
847-578-9622

DANGER



PELIGRO

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RECEIVED BY: X DRIVER MANNY #89		CUSTOMER/CONSIGNEE	
DATE 10/14/2022	TIME 1:40PM	PLANT 3443-141 LAKE BLUFF SALES YARD	Ticket No 14155853
RICARDO RAMOS			

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TRUCK TARE AND GROSS WEIGHTS ARE DETERMINED WITH THE DRIVER IN THE VEHICLE

CUSTOMER: 142145 CK# ELLIOT CONSTRUCTION		CUSTOMER PURCHASE ORDER:		GOVT CONTRACT:	
ORDER: 3850193		Cook Memorial Public Library-Vernon Hills 701 Aspen Dr		PICKED UP	
DESTINATION: P		Cook Memorial Public Library-Vernon Hills 701 Aspen Dr		ZONE/MILES	
PRODUCT: 25371		CA-7 BEDDING STONE, 016CA07			
COMMENTS:					
TRUCK MAN89		MANNY'S 6WHLR 6 WHEEL		CARRIER C100	
LICENSE				CUSTOMER SELF HAUL	
FREIGHT TYPE A		AXLES 0		TRAILER ID NO	
				TRAILER ID NO	
				TARE DATE 10/14/2022	
				TARE EXPIRE 10/29/2022	
GROSS LBS (Scale 1)	TARE LBS (Scale 1)	NET LBS	TONS	TONS TODAY	LOADS TODAY
48,860	23,080	25,780	12.89	24.76	2
GROSS KG	TARE KG	NET KG	NET MG	MG TODAY	IN PLANT
22,163	10,469	11,694	11.69	22.46	1:31 pm
GROSS LEGAL WT					
50,000					
CASH SALE PER TON	MATERIAL	HAUL	TAX	OTHER CHARGES	COD TOTAL
TOTAL	MATERIAL	HAUL	TAX	OTHER CHARGES	COD TOTAL
FREIGHT TIME REPORT	ARRIVE JOB	START UNLOAD	FINISH UNLOAD	JOB TIME	DELAY TIME

We make deliveries inside the curb line at the customer's risk only and accept no responsibility whatsoever for damage resulting from such deliveries.

**RESOLUTION APPROVING CHANGE ORDER #5 TO CONTRACT WITH
POWERLINK ELECTRIC FOR PLAZA RENOVATIONS AT ASPEN DRIVE
LIBRARY**

WHEREAS, on April 19, 2022, the Board of Trustees (“Board”) of the Cook Memorial Public Library District (“Library”) approved an agreement between the Library and Powerlink Electric (“Contractor”) for services related to the Aspen Drive Library Plaza Renovation Project (“Project”); and

WHEREAS, the Board, at the recommendation of its construction management firm, Featherstone Inc., desires to approve Change Order #5, which authorizes additional work to repair and replace in ground light fixtures for the Project in the amount of \$2,991.31.

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

Section 1: The Board hereby determines that the circumstances necessitating Change Order #5 were not reasonably foreseeable at the time that the original contract was signed and that Change Order #5 is in the best interest of the Library.

Section 2: The Board hereby approves Change Order #5, a copy of which is attached hereto as Exhibit “A”.

PASSED this 15th day of November, 2022

AYES: _____

NAYS: _____

ABSENT: _____

President, Wendy Vieth

ATTEST:

Karen Singer, Secretary



Featherstone, Inc.

PROJECT + CONSTRUCTION MANAGEMENT

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

CHANGE ORDER

Project : Cook Memorial Library - Curtainwall
& Aspen Entrance Improvements

November 10, 2022
Date : _____

Contract : Electrical

C.O. # _____ 005

To : Powerlink Electric

You are directed to make the following change to the Contract:

Add to the contract the following:

1	Change Event # 025 - Site Lighting - T&M Tom/Ken directed Powerlink to address some site lighting issues.	2,991.31
---	---	----------

Consideration:

Contract Amount is Revised By: _____ \$2,991.31

The contract time will not be changed by this Change Order by _____

Not valid until signed by the Owner and the Project Manager.

Cook Memorial Public Library

Architect

Project Manager

Contractor

CHANGE ORDER AMOUNT _____ 2,991.31

PROPOSED CHANGE ORDER

Powerlink Electric

400 Corporate Woods Parkway
Vernon Hills, IL 60061

CCN #**22075-05****Date:****11/8/2022****Project Name:****Cook Library****Project Number:****Cook Library****Page Number:****1**

Client Address:

Cook Memorial Public Library

413 N. Milwaukee Ave.
Libertyville, IL 60048

Work Description

1. This Proposal is based on repairing (2) exterior fixtures and relocating (3) other exterior fixtures
2. Please reference ticket # 32844
3. Premium time work is not included.
4. We reserve the right to correct this quote for errors and omissions.
5. This quote covers direct costs only and we reserve the right to claim for impact and consequential costs.

Itemized Breakdown

Description	Qty	Net Price U	Total Mat.	Labor U	Total Hrs.
1/2" CONDUIT - IMC - GALV	10	98.50 C	9.85	0.00 C	0.00
1/2" CONDUIT - PVC40	60	17.85 C	10.71	0.00 C	0.00
1/2" ELBOW 90 DEG - PVC40	6	108.00 C	6.48	0.00 C	0.00
1/2" COUPLING - PVC	6	29.41 C	1.76	0.00 C	0.00
1/2" ADAPTER MALE - PVC	6	39.13 C	2.35	0.00 C	0.00
#12 THHN BLACK	200	215.99 M	43.20	0.00 M	0.00
WIRE CONN RED	15	15.24 C	2.29	0.00 C	0.00
1-G Bell Box	3	8.95 E	26.85	0.00 E	0.00
W.P. - In-Use Duplex Cover	3	15.50 E	46.50	0.00 E	0.00
LABOR PER TICKET	1	0.00 E	0.00	22.00 E	22.00
Totals	310		149.99		22.00

Summary

General Materials		149.99
Material Total		149.99
ELECTRICIAN	(22.00 Hrs @ \$116.79)	2,569.38
Subtotal		2,719.37
Overhead	(@ 10.000 %)	271.94
Subtotal		2,991.31
Final Amount		\$2,991.31

CLIENT ACCEPTANCE**ORIGINAL**

PROPOSED CHANGE ORDER

Powerlink Electric
400 Corporate Woods Parkway
Vernon Hills, IL 60061

Client Address:

Cook Memorial Public Library
413 N. Milwaukee Ave.
Libertyville, IL 60048

CCN #	22075-05
Date:	11/8/2022
Project Name:	Cook Library
Project Number:	Cook Library
Page Number:	2

CCN #	22075-05
Final Amount:	\$2,991.31
Name:	_____
Date:	_____
Signature:	_____
Change Order #:	_____

I hereby accept this quotation and authorize the contractor to complete the above described work.

ELECTRIC INC.

847-850-5666 FAX

**POWERLINK
ELECTRIC Inc.**400 Corporate Woods Pkwy.
Vernon Hills, IL 60061
847-850-5666
847-850-5667 FAX

No 32844

JOB # <u>22075-71</u>	CHANGE ORDER #	JOB	DATE <u>10-24-28-162</u>
CUSTOMER <u>Aspen Library</u>		CUSTOMER ADDRESS	PO #
DESCRIPTION: <u>Repair & add outside wall wash fixtures more three outside wall wash fixtures as per Featherstone (Tom) complete</u>			
QTY	MATERIAL	COST	DATE
55	1/2" PVC		10-24
6	1/2" PVC premanufactured 90°		11-2
6	1/2" PVC male fittings		10-28
6	1/2" PVC cap		
3	Weather proof round covers		
3	Round weather proof boxes with 5 Ko 1/2"		
10'	1/2" IMC		
200'	#12 THHN		
15	Red wire nuts		
		TOTAL HOURS	
		HOURS	COST
		LABOR @ STRAIGHT TIME	
		LABOR @ OVERTIME	
		LABOR @ DOUBLETIME	
		TOTAL LABOR	
		BUCKET TRUCK	
		MATERIAL	
MATERIAL			
MARK UP			
TAX			
TOTAL MAT.			
		TOTAL INVOICE	

CUSTOMER SIGNATURE

DATE

ELECTRICIAN

**RESOLUTION APPROVING CHANGE ORDER #2 TO CONTRACT WITH
LANDWORKS, LTD. FOR PLAZA RENOVATIONS AT ASPEN DRIVE
LIBRARY**

WHEREAS, on April 19, 2022, the Board of Trustees (“Board”) of the Cook Memorial Public Library District (“Library”) approved an agreement between the Library and Landworks, Ltd. (“Contractor”) for services related to the Aspen Drive Library Plaza Renovation project (“Project”); and

WHEREAS, the Board, at the recommendation of its construction management firm, Featherstone Inc., desires to approve Change Order #2, which authorizes additional work to improve aesthetics along sidewalk leading to front plaza in the amount of \$4,068.44.

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

Section 1: The Board hereby determines that the circumstances necessitating Change Order #2 were not reasonably foreseeable at the time that the original contract was signed and that Change Order #2 is in the best interest of the Library.

Section 2: The Board hereby approves Change Order #2, a copy of which is attached hereto as Exhibit “A”.

PASSED this 15th day of November, 2022

AYES: _____

NAYS: _____

ABSENT: _____

President, Wendy Vieth

ATTEST:

Karen Singer, Secretary



Featherstone, Inc.

PROJECT + CONSTRUCTION MANAGEMENT

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

CHANGE ORDER

Project : Cook Memorial Library - Curtainwall
& Aspen Entrance Improvements

November 9, 2022
Date : _____

Contract : Landscaping

C.O. # _____ 002

To : Landworks, Ltd.

You are directed to make the following change to the Contract:

Add to the contract the following:

1	Change Event # 022 - Aspen - Remove existing bricks and replace with sod adjacent to existing turf. Landworks Scope: Proceed on T&M with removal of bricks and restore with sod.	4,068.44
---	--	----------

Consideration:

Contract Amount is Revised By: _____ \$4,068.44

The contract time will not be changed by this Change Order by _____

Not valid until signed by the Owner and the Project Manager.

Cook Memorial Public Library

Architect

Project Manager

Contractor

CHANGE ORDER AMOUNT _____ 4,068.44



[illegible]

**RESOLUTION APPROVING CHANGE ORDER #2 TO CONTRACT WITH
NATIONAL WRECKING COMPANY FOR WINDOW REPLACEMENT
PROJECT AT COOK PARK LIBRARY**

WHEREAS, on April 19, 2022, the Board of Trustees (“Board”) of the Cook Memorial Public Library District (“Library”) approved an agreement between the Library and National Wrecking Company (“Contractor”) for services related to the Cook Park Library Window Replacement Project (“Project”); and

WHEREAS, the Board, at the recommendation of its construction management firm, Featherstone Inc., desires to approve Change Order #2, which authorizes the cost for remobilization of demolition services for the Project in the amount of \$2,500.

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

Section 1: The Board hereby determines that the circumstances necessitating Change Order #2 were not reasonably foreseeable at the time that the original contract was signed and that Change Order #2 is in the best interest of the Library.

Section 2: The Board hereby approves Change Order #2, a copy of which is attached hereto as Exhibit “A”.

PASSED this 15th day of November, 2022

AYES: _____

NAYS: _____

ABSENT: _____

President, Wendy Vieth

ATTEST:

Karen Singer, Secretary



Featherstone, Inc.

PROJECT + CONSTRUCTION MANAGEMENT

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

CHANGE ORDER

Project : Cook Memorial Library - Curtainwall
& Aspen Entrance Improvements

November 7, 2022
Date : _____

Contract : Demolition

C.O. # _____ 002

To : National Wrecking Company

You are directed to make the following change to the Contract:

Add to the contract the following:

1	Change Event # 026 - Demolition Remobilization	2,500.00
---	--	----------

Consideration:

Contract Amount is Revised By: _____ \$2,500.00

The contract time will not be changed by this Change Order by _____

Not valid until signed by the Owner and the Project Manager.

Cook Memorial Public Library

Architect

Project Manager

Contractor

CHANGE ORDER AMOUNT _____ 2,500.00



(773) 384-2800
Fax: (773) 384-0403
www.nationalwrecking.com

2441 N. LEAVITT STREET, CHICAGO, ILLINOIS 60647

November 11, 2022

Tom Featherstone
FEATHERSTONE, INC.
912 Highland Court
Downers Grove, IL 60515

Re: Remobilization Cost
Cook Park Library Demolition
413 N. Milwaukee Ave.
Libertyville, IL

PROPOSAL

We propose to furnish all labor, tools and equipment necessary to remobilize our crew,
ADD \$ 2,500.00.

Call or email if you need any additional information.

We appreciate this opportunity to quote you and look forward to serving you in the near future.

Very truly yours,

NATIONAL WRECKING COMPANY

Allen Formeister

Allen Formeister

AF/cc