

Maroa Public Library District Regular Meeting Agenda

04/15/2024 | Maroa Public Library Conference Room - 6:30pm

1. Call to Order
2. Roll Call
3. Board President Remarks
4. Recognition of Visitors, Delegations, etc.
5. Public Comment Period

Consent Agenda

6. March 18, 2024 Meeting Minutes
7. Director's Report & May 2024 Calendar
8. Accountant & Treasurer's Reports for March 2024
9. List of Paid Bills for March 2024

Committee Reports:

10. Personnel
11. Material Selection & Circulation
12. Building & Grounds
13. Finance Policy
14. Financial Development

New Business

15. FY 2024-2025 Calendar
16. Purchasing Policy Review
17. Roberta Foulke Reserve CD
18. FY 2024-2025 Working Budget with Payroll

Old Business

19. Alcohol Policy

Approvals

20. Approval, Consent Agenda
21. Approval, FY 2024-2025 Calendar
22. Approval, Roberta Foulke Reserve CD
23. Approval, FY 2024-2025 Working Budget with Payroll
24. Approval, Closed Session (requires roll call vote with applicable statutory citations)

Maroa Public Library District

305 E. Garfield St., Maroa, IL 61756 | 217.794.5111 | maroalibrary@gmail.com



25. May 20, 2024, 6:30pm Meeting Agenda Suggestions

26. Adjournment

Maroa Public Library District

305 E. Garfield St., Maroa, IL 61756 | 217.794.5111 | maroalibrary@gmail.com



Maroa Public Library District Regular Meeting Minutes

03/18/2024 | Maroa Public Library Conference Room - 6:30pm

1. Call to Order: Meeting called to order by Tony Norton at 6:32pm.
2. Roll Call: Trustees, Tony Norton, Audra Newton, Jason Manint, and Cindy Manint were present. Trustees, Mason Ricketts, Lindsey Hanes, and Kim Wright were absent. Staff present included Sara Gentle.
3. Board President Remarks: Tony opened the meeting by complementing the library on its new and improved food pantry shelving.
4. Recognition of Visitors, Delegations, etc.: No visitors.
5. Public Comment Period: No public comment.

Consent Agenda

6. February 19, 2024 Meeting Minutes: Reviewed.
7. Director's Report & April 2024 Calendar: Highlights included
 - a. Viewing of the recently replaced table bottoms.
 - b. An invitation to help with the March 30 10am egg hunt. We will distribute eggs starting at 8am.
 - c. A summary of changes to the park program and summer library programming for kids. The park program will run from June 3 through July 26 with reduced hours from 9am to 12pm, Monday through Friday. The library will be offering programming during the same weeks from 1pm to 3pm, Tuesdays through Fridays. Both programs will break during the week of July 4th.
 - d. The new copier with a 5 year Watts lease was installed on March 14.
8. Accountant & Treasurer's Reports for February 2024: Reviewed.
9. List of Paid Bills for February 2024: Reviewed.

Committee Reports: No specific reports made.

10. Personnel
11. Material Selection & Circulation
12. Building & Grounds
13. Finance Policy
14. Financial Development

New Business

15. Circulation Information: Current circulation information included on the library website was reviewed.

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16. Overdue, Lost, or Damaged Materials: Policy was reviewed.
17. Conference Room Policy: New policy was presented. A couple changes were suggested. See approvals for changes.
18. June City Festival: The board agreed to host bingo again this year inside city hall on June 29th at 1pm. Sara will also check if caricature artist, Dan Wilde is available for the event. The cost for 3 hours of artwork (25 sessions an hour) is \$338.

Old Business

19. Alcohol Policy: After a discussion with Bill Ryan from Stoutenborough Insurance, Sara suggested discontinuing the Alcohol Policy.

Approvals

20. Approval, Consent Agenda: Cindy Manint motioned to approve. Jason Manint seconded.
21. Approval, Discontinuation of the Alcohol Policy: Audra Newton Motioned to discontinue the policy. Cindy Manint seconded the motion.
22. Approval, Conference Room Policy: Audra Newton motioned to adopt the conference room policy, adding a suggested donation amount of \$30 to reserve and removal of the final phrase, "to any group that violates these policies." Jason Manint seconded the motion.
23. Approval, Closed Session (requires roll call vote with applicable statutory citations): No motion made.
24. April 15, 2024, 6:30pm Meeting Agenda Suggestions
 - a. FY 2024-2025 Calendar
 - b. Purchasing Policy
25. Adjournment: Meeting adjourned at 7:10pm.

Maroa Public Library District

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Librarian's Report

March 2024 Statistics | April 15, 2024

Circulation and Patron Statistics

| | | | |
|-------------------------------|--------------|----------------------------------|-----|
| Total Check Outs | 448 | New Items | 121 |
| People Count | 899 | New Patrons | 3 |
| ILL | 796in/348out | MPLD checkouts to MPLD patrons | 338 |
| Computer Users | 45 | OCLC | 3 |
| LOTG (Libby) | 179 | 3M Cloud | 8 |
| Hoopla | 50 | Kanopy | 6 |
| Creative Bug | 4 | Self-Directed Program Attendance | 25 |
| Adult Program Attendance | 184 | Adult Program Count | 25 |
| Youth Program Attendance | 26 | Youth Program Count | 4 |
| Children's Program Attendance | 37 | Children's Program Count | 4 |
| General Program Attendance | 350 | General Program Count | 2 |

Materials & Selection:

- Leslie will be introducing a new Smokey the Bear reading program in April that promotes fire prevention and recycling. This will be a great lead in to June's summer reading program, *Read, Renew, and Recycle*.
- Currently inventorying the Easy Reader section.

Programming & Events:

- Egg hunt was a success. THANK YOU to everyone who helped! Staff estimated 300 in attendance.
- We have already surpassed last year's total event numbers and attendee count. April and May will be a little slower as we prepare for summer reading.

Building/Safety:

- School district took the trophy case. New shelving is in place.
- Sessions Electric replaced two of the ballasts and bulbs in the conference room.

Administrative/Staff:

- Currently working on record retention / office reorganization project.
 - Working on completing annual sexual harassment training.
-

Statistical Summary

3/1/2024 12:00:00 AM - 3/31/2024 11:59:59 PM

Maroa Public Library District (MARP-ZCH)

Record Counts - As of 4/3/2024 12:07 PM

| | Bibs w/Items | Bibs w/o Items | Authority | | | |
|-----------------|--------------|----------------|-----------------|---------|--------------|---------------------|
| Global | 1,619,540 | 40,778 | 768,589 | | | |
| | Bibs w/Items | Items | Items Withdrawn | Patrons | Active Staff | Active Workstations |
| Branch Specific | 18,607 | 18,745 | 0 | 708 | 8 | 26 |

Circulation Statistics

| Check Outs | Borrowers | Check In | Overdue Items Checked In | Staff Overrides |
|--------------|-----------------|-----------------|--------------------------|-----------------|
| 526 | 80 | 455 | 94 | 0 |
| Holds Placed | Holds Satisfied | Holds Cancelled | | |
| 151 | 156 | 28 | | |

Records Added and Deleted

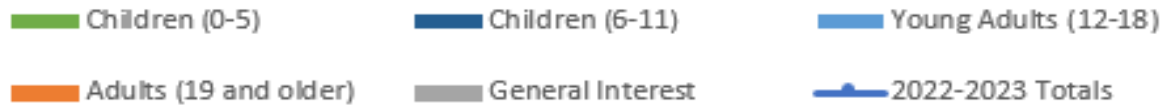
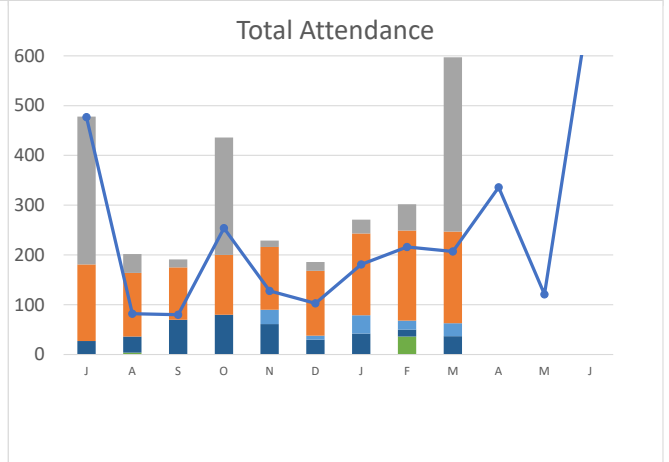
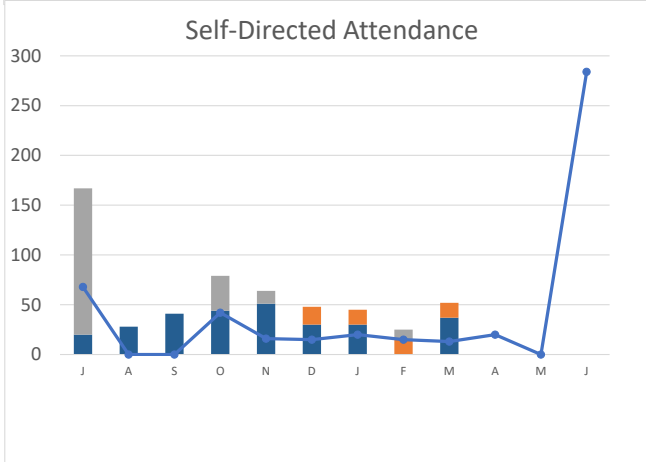
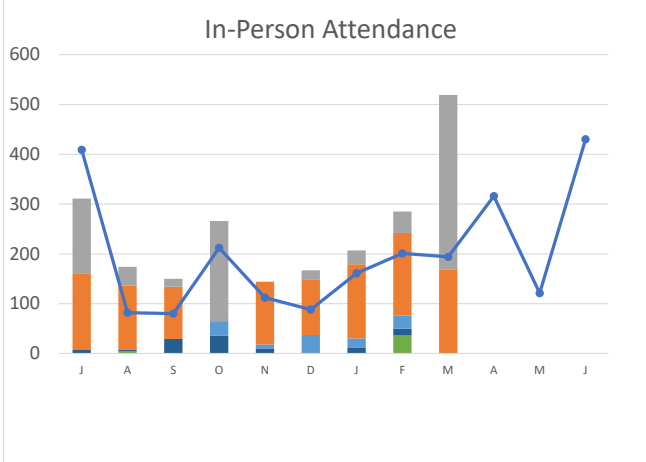
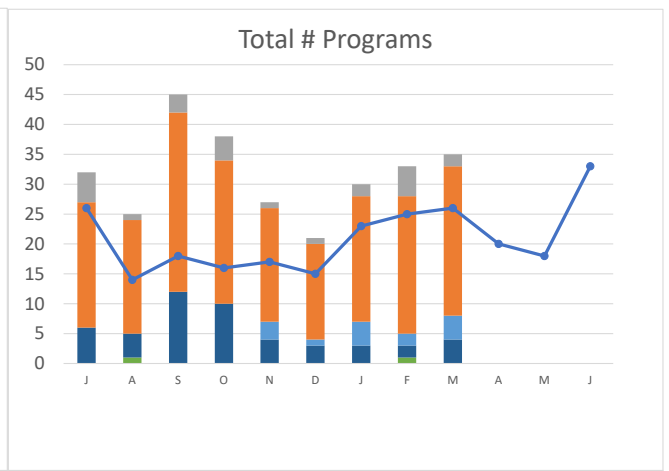
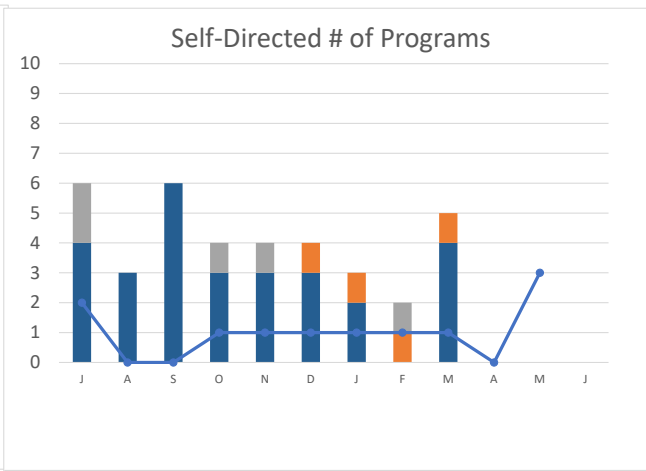
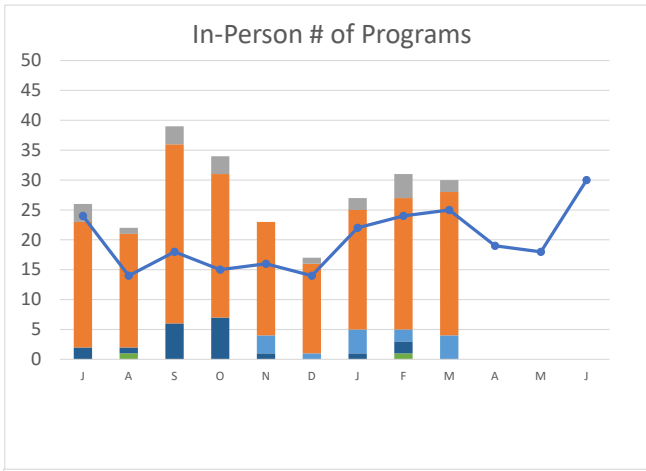
| | Bibliographic | Authority | Items | Patrons |
|-------------------|---------------|-----------|-------|---------|
| Added by Branch | 0 | 0 | 121 | 3 |
| Added by Other | 5,161 | 2,101 | 0 | 0 |
| Deleted by Branch | 0 | 0 | 89 | 0 |
| Deleted by Other | 1,820 | 1,515 | 1 | 0 |

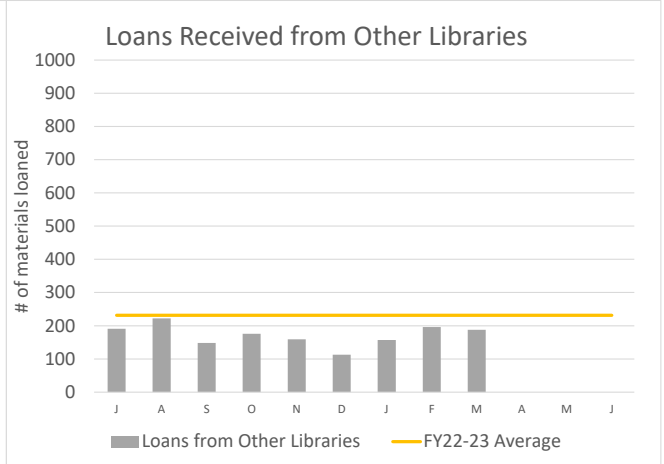
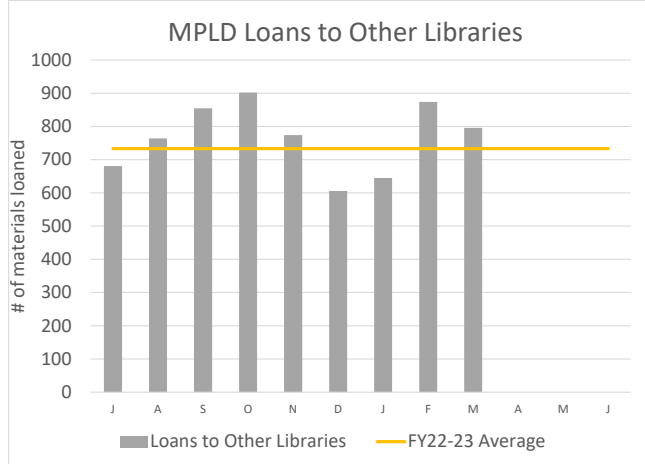
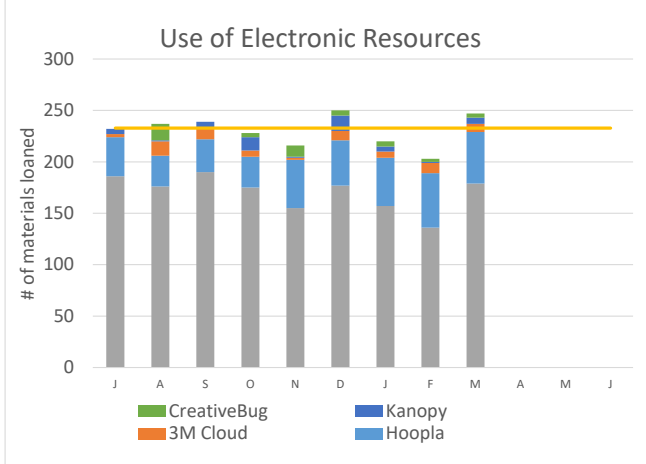
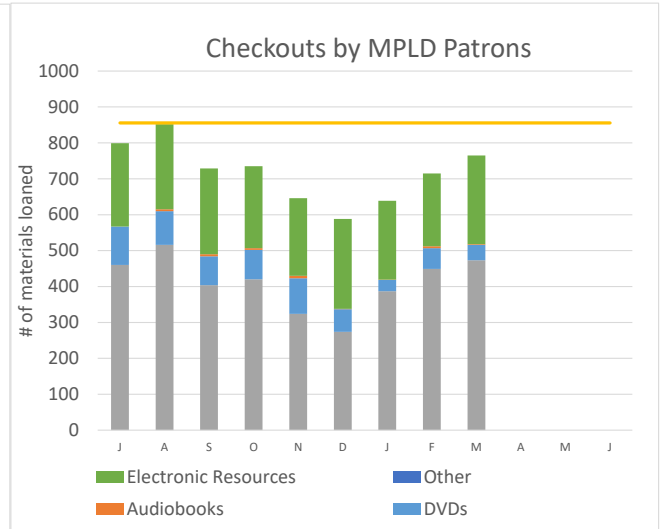
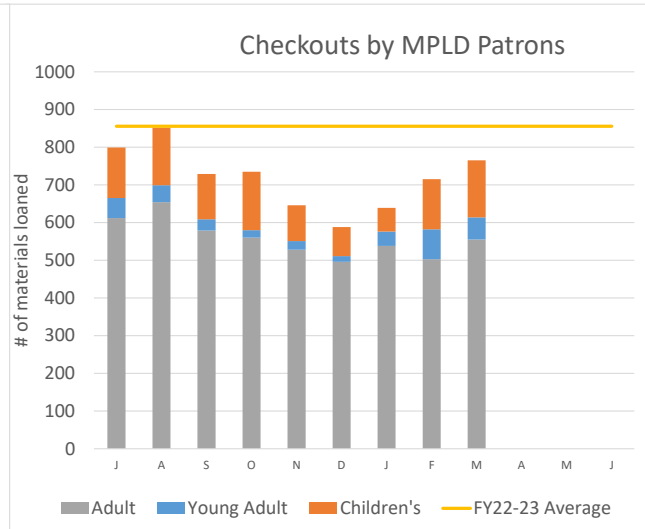
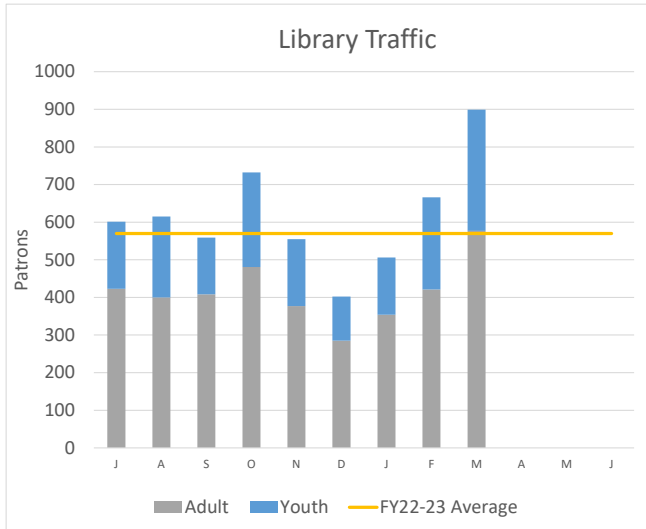
Financials

| New Charges | Money Collected | Refunds | NET | Amounts Waived | Credits |
|---|-----------------|---------|---------|----------------|---------|
| \$207.47 | \$55.50 | \$0.00 | \$55.50 | \$152.96 | \$0.00 |
| Total Outstanding Fines - As of 4/3/2024 12:07 PM | | | | | |
| \$4,177.84 | | | | | |

PAC Statistics

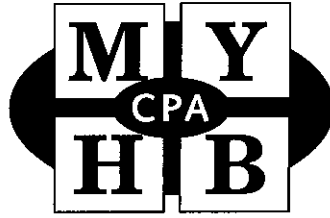
| Logins | Online Registrations | Holds Placed | Holds Cancelled |
|--------|----------------------|--------------|-----------------|
| 133 | 0 | 88 | 5 |





| Mon | Tue | Wed | Thu | Fri | Sat | Sun |
|--|---|---|--|---|---|-----|
| 29 | 30 | 1 | 2 | 3 | 4 | 5 |
| | | <ul style="list-style-type: none"> 10am - Exercise Class | <ul style="list-style-type: none"> 10am - StoryTime 6pm - VFW/AL | <ul style="list-style-type: none"> 10am - Exercise Class | | |
| 6 | 7 | 8 | 9 | 10 | 11 | 12 |
| | <ul style="list-style-type: none"> 9am - Sewing (Adult) | <ul style="list-style-type: none"> 10am - Exercise Class 11am - Brain Games | <ul style="list-style-type: none"> Library Book Sale | | <ul style="list-style-type: none"> 10am - Exercise Class | |
| 13 | 14 | 15 | 16 | 17 | 18 | 19 |
| | <ul style="list-style-type: none"> 9am - Sewing (Adult) 5:30pm - Make a | <ul style="list-style-type: none"> 10am - Exercise Class 6pm - Book Chat | <ul style="list-style-type: none"> 10am - StoryTime | <ul style="list-style-type: none"> 10am - Exercise Class | <ul style="list-style-type: none"> 10am - 3C Saturdays 11:30am - Spring | |
| 20 | 21 | 22 | 23 | 24 | 25 | 26 |
| <ul style="list-style-type: none"> 6:30pm - Library Board | <ul style="list-style-type: none"> 9am - Sewing (Adult) | <ul style="list-style-type: none"> 10am - Exercise Class 11am - Brain Games | | <ul style="list-style-type: none"> 10am - Exercise Class | | |
| 27 | 28 | 29 | 30 | 31 | 1 | 2 |
| | <ul style="list-style-type: none"> Summer Read Registration (All Ages) | | <ul style="list-style-type: none"> 10am - Exercise Class | <ul style="list-style-type: none"> 10am - Exercise Class 11am - Book Club | | |

Robert J. Yuhas Jr., CPA, CFP
Kevin J. Huffman, CPA
Kevin R. Buckley, CPA
Tracie L. England, CPA
Cody R. Buckley, CPA
Daniel J. McGuire, CPA - Retired



Members: American
Institute of Certified
Public Accountants &
Illinois CPA Society

McGuire, Yuhas, Huffman & Buckley, P.C. Certified Public Accountants & Consultants

To the Board of Directors
Maroa Public Library District

Management is responsible for the accompanying interim financial statements of Maroa Public Library District, which comprise the accompanying Statements of Assets, Liabilities, and Equity - Modified Cash Basis of Maroa Public Library District as of March 31, 2024 and March 31, 2023 and the related Statement of Revenues and Expenses - Modified Cash Basis - for the one month ended March 31, 2024 and March 31, 2023 and the year to date ended March 31, 2024 and the related statement of Revenues and Expenses - YTD Actual (nine months) vs. FY24 Budget (twelve months) - Modified Cash Basis for the period ended June 30, 2024. We have performed a compilation engagement in accordance with Statements of Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the interim financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these interim financial statements.

The interim accompanying FY24 Budget - Modified Cash Basis information of Maroa Public Library District for the year ending June 30, 2024, (twelve months) that is presented in comparison with the statement of revenues and expenses - YTD actual has not been compiled or examined by us, and, accordingly, we do not express an opinion or any other form of assurance on it.

The interim financial statements are prepared in accordance with the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

Management has elected to omit substantially all the disclosures ordinarily included in the interim financial statements prepared in accordance with the modified cash basis of accounting. If the omitted disclosures were included in the interim financial statements, they might influence the user's conclusions about Maroa Public Library District assets, liabilities, equity, revenues, and expenses. Accordingly, the interim financial statements are not designed for those who are not informed about such matters.

We are not independent with respect to Maroa Public Library District.

McGUIRE, YUHAS, HUFFMAN & BUCKLEY, P.C.
Decatur, Illinois

April 10, 2024

Maroa Public Library District
Statements of Assets, Liabilities & Equity - Mod. Cash Basis
March 2024

| | <u>Mar 31, 24</u> | <u>Mar 31, 23</u> |
|--|--------------------------|--------------------------|
| ASSETS | | |
| Current Assets | | |
| Checking/Savings | | |
| General Corp Acct | 226,667.62 | 204,932.81 |
| Building Maint Acct | 23,214.13 | 20,397.14 |
| IMRF Account | 688.63 | 0.00 |
| Insurance & Liab Acct | 93,434.29 | 104,993.77 |
| Social Security Acct | 19,540.56 | 16,307.80 |
| Special Reserve Acct | 36,566.97 | 31,550.96 |
| R F Library Fund Acct | 5,926.90 | 5,923.92 |
| Working Cash Acct | 9,060.86 | 9,056.32 |
| Roberta Foulke Reserve CD-SSB | 100,000.00 | 100,000.00 |
| Total Checking/Savings | <u>515,099.96</u> | <u>493,162.72</u> |
| Total Current Assets | <u>515,099.96</u> | <u>493,162.72</u> |
| TOTAL ASSETS | <u>515,099.96</u> | <u>493,162.72</u> |
| LIABILITIES & EQUITY | | |
| Liabilities | | |
| Current Liabilities | | |
| Other Current Liabilities | | |
| Payroll Liabilities | | |
| Fed/FICA/Med Payable | 1,574.85 | 1,624.91 |
| State Withholding Payable | 384.38 | 419.33 |
| Unemployment Taxes Paya... | 65.71 | 69.03 |
| Retirement Payable | 151.62 | 734.72 |
| IMRF | 1,117.33 | 0.00 |
| Total Payroll Liabilities | <u>3,293.89</u> | <u>2,847.99</u> |
| Total Other Current Liabilities | <u>3,293.89</u> | <u>2,847.99</u> |
| Total Current Liabilities | <u>3,293.89</u> | <u>2,847.99</u> |
| Total Liabilities | <u>3,293.89</u> | <u>2,847.99</u> |
| Equity | | |
| Fund Balance - Corporate | 293,406.24 | 262,252.77 |
| Fund Balance - Liab. Insurance | 79,361.87 | 89,867.82 |
| Fund Balance - Social Security | 13,607.00 | 12,227.06 |
| Fund Balance - Equip & Bldg | 17,070.45 | 13,009.32 |
| Fund Balance - IMRF | -1,297.95 | 0.00 |
| Net Income | 109,658.46 | 112,957.76 |
| Total Equity | <u>511,806.07</u> | <u>490,314.73</u> |
| TOTAL LIABILITIES & EQUITY | <u>515,099.96</u> | <u>493,162.72</u> |

Maroa Public Library District
Statements of Revenues & Expenses - Mod. Cash Basis
March 2024

| | Mar 24 | Mar 23 | Jul '23 - Mar 24 |
|--|-----------------|-----------------|-------------------|
| Income | | | |
| Tax Levies | | | |
| Corporate | 0.00 | 0.00 | 231,894.80 |
| Liability Insurance | 0.00 | 0.00 | 44,985.97 |
| Social Security | 0.00 | 0.00 | 12,000.67 |
| Equipment & Building | 0.00 | 0.00 | 17,744.48 |
| IMRF | 0.00 | 0.00 | 6,005.11 |
| Total Tax Levies | 0.00 | 0.00 | 312,631.03 |
| Income Per Capita-State Grants | 0.00 | 0.00 | 3,180.10 |
| Grants | 0.00 | 400.00 | 0.00 |
| Donations | 430.00 | 0.00 | 14,032.89 |
| Interest Income | | | |
| Interest Income - CD | 0.00 | 0.00 | 100.27 |
| Interest Income - Money Mar... | 0.74 | 0.73 | 2.24 |
| Interest Income - Corporate | 61.67 | 111.25 | 585.92 |
| Interest Income - Equip & Bldg | 3.07 | 2.66 | 9.40 |
| Interest Income - Liab Insur | 12.10 | 13.12 | 37.26 |
| Interest Income - Soc Sec | 2.57 | 2.10 | 7.74 |
| Interest Income - IMRF | 0.18 | 0.00 | 0.73 |
| Total Interest Income | 80.33 | 129.86 | 743.56 |
| Misc. Income | 9.10 | 173.25 | 377.62 |
| Total Income | 519.43 | 703.11 | 330,965.20 |
| Expense | | | |
| CORPORATE FUNDS | | | |
| Materials | | | |
| Books | 1,747.15 | 1,591.27 | 14,991.58 |
| DVDs | 195.05 | 295.18 | 1,645.08 |
| E- Resources | 707.00 | 800.00 | 2,514.28 |
| Periodicals | 0.00 | 95.60 | 2,026.07 |
| Total Materials | 2,649.20 | 2,782.05 | 21,177.01 |
| Programs | | | |
| Adult Programs | 93.08 | 205.73 | 4,039.22 |
| Children's Programs | 94.47 | 456.17 | 9,446.64 |
| Summer Reading Program | 0.00 | 0.00 | 465.22 |
| Total Programs | 187.55 | 661.90 | 13,951.08 |
| Accounting Services | 850.00 | 650.00 | 6,050.00 |
| Legal Service | 0.00 | 0.00 | 1,500.00 |
| Legal Notice & Publications | 0.00 | 0.00 | 471.58 |
| Miscellaneous | 1,385.37 | 0.00 | 29,609.92 |
| Office Expense | | | |
| Equipment & Supplies | 0.00 | 358.34 | 2,267.84 |
| Service Charges and Fees | 0.00 | 0.00 | 289.33 |
| Membership | 188.00 | 0.00 | 6,778.11 |
| Postage | 0.00 | 3.47 | 134.07 |
| Total Office Expense | 188.00 | 361.81 | 9,469.35 |
| Payroll Expenses | | | |
| Payroll Gross | 7,028.12 | 7,978.93 | 77,386.71 |
| Payroll Expenses - Fees | 32.00 | 14.00 | 217.00 |
| S.E.P. Employer Contributi... | 0.00 | 96.26 | 0.00 |
| Total Payroll Expenses | 7,060.12 | 8,089.19 | 77,603.71 |

See Accountant's Compilation Report

Maroa Public Library District
Statements of Revenues & Expenses - Mod. Cash Basis
March 2024

| | Mar 24 | Mar 23 | Jul '23 - Mar 24 |
|--|--------------------------|--------------------------|--------------------------|
| Utilities | | | |
| Power | 505.10 | 572.06 | 4,115.69 |
| Telephone & Communicati... | 93.00 | 95.00 | 837.00 |
| Water | 26.52 | 22.20 | 386.26 |
| Total Utilities | <u>624.62</u> | <u>689.26</u> | <u>5,338.95</u> |
| Total CORPORATE FUNDS | 12,944.86 | 13,234.21 | 165,171.60 |
| IMRF | 395.19 | 0.00 | 4,414.45 |
| INSURANCE & LIABILITY | | | |
| Safety | | | |
| Dir. Salary - Ins. Portion | 852.04 | 320.84 | 7,668.36 |
| Hourly | 201.38 | 268.07 | 2,436.53 |
| Supplies | 189.00 | 19.36 | 6,593.04 |
| Services | 481.09 | 503.90 | 12,025.45 |
| Total Safety | <u>1,723.51</u> | <u>1,112.17</u> | <u>28,723.38</u> |
| Insurance | | | |
| Unemployment Insurance | 13.46 | 20.42 | 160.32 |
| Liability Insurance | 0.00 | 0.00 | 3,804.08 |
| Total Insurance | <u>13.46</u> | <u>20.42</u> | <u>3,964.40</u> |
| Total INSURANCE & LIABILITY | 1,736.97 | 1,132.59 | 32,687.78 |
| SOCIAL SECURITY | | | |
| Payroll Taxes | | | |
| FICA | 501.06 | 531.21 | 5,424.46 |
| Medicare | 117.17 | 124.24 | 1,268.62 |
| Total Payroll Taxes | <u>618.23</u> | <u>655.45</u> | <u>6,693.08</u> |
| Total SOCIAL SECURITY | 618.23 | 655.45 | 6,693.08 |
| BUILDING & EQUIPMENT | | | |
| Equipment | 0.00 | 0.00 | 1,017.48 |
| Computer and Maintenance | 605.88 | 563.39 | 4,911.50 |
| Copiers | 123.75 | 108.41 | 1,081.15 |
| Grounds Maintenance | 0.00 | 0.00 | 2,317.60 |
| Repairs | 0.00 | 0.00 | 3,012.10 |
| Total BUILDING & EQUIPMENT | <u>729.63</u> | <u>671.80</u> | <u>12,339.83</u> |
| Total Expense | <u>16,424.88</u> | <u>15,694.05</u> | <u>221,306.74</u> |
| Net Income | <u><u>-15,905.45</u></u> | <u><u>-14,990.94</u></u> | <u><u>109,658.46</u></u> |

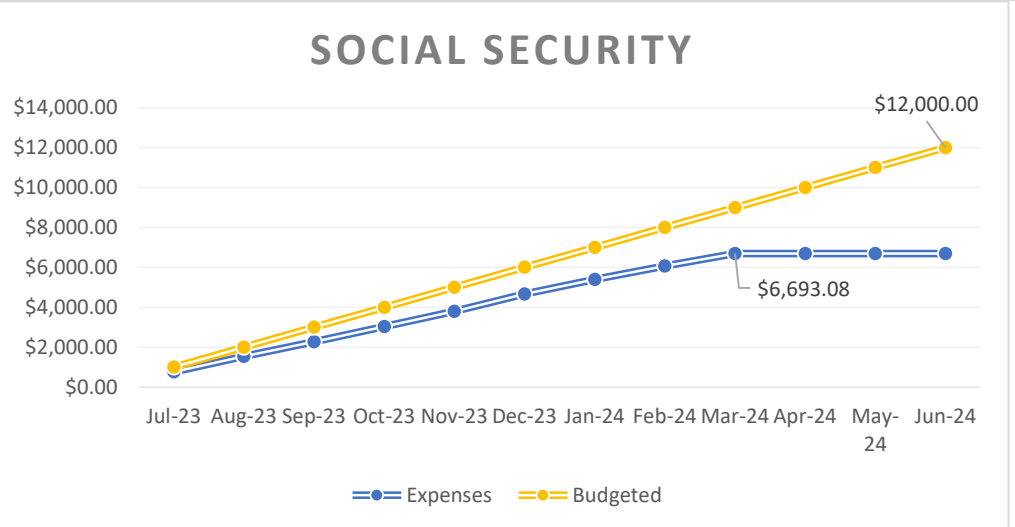
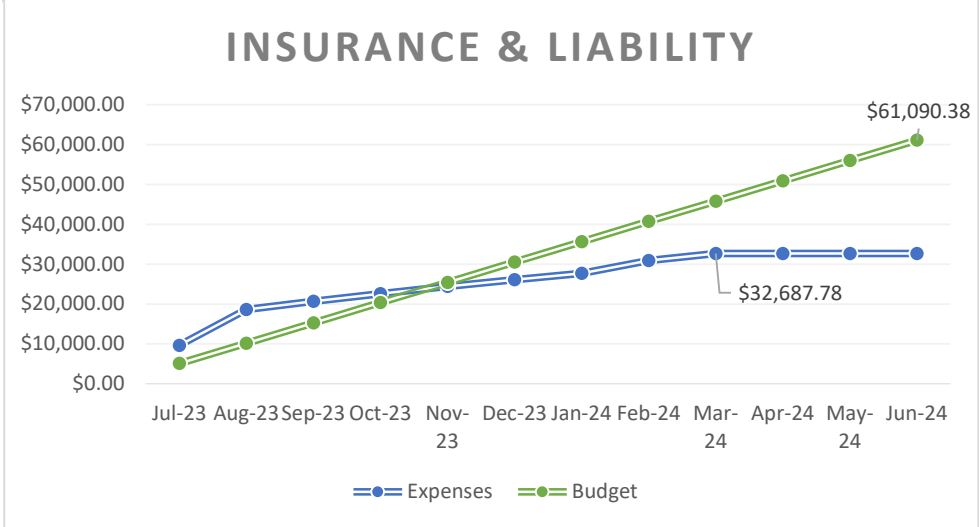
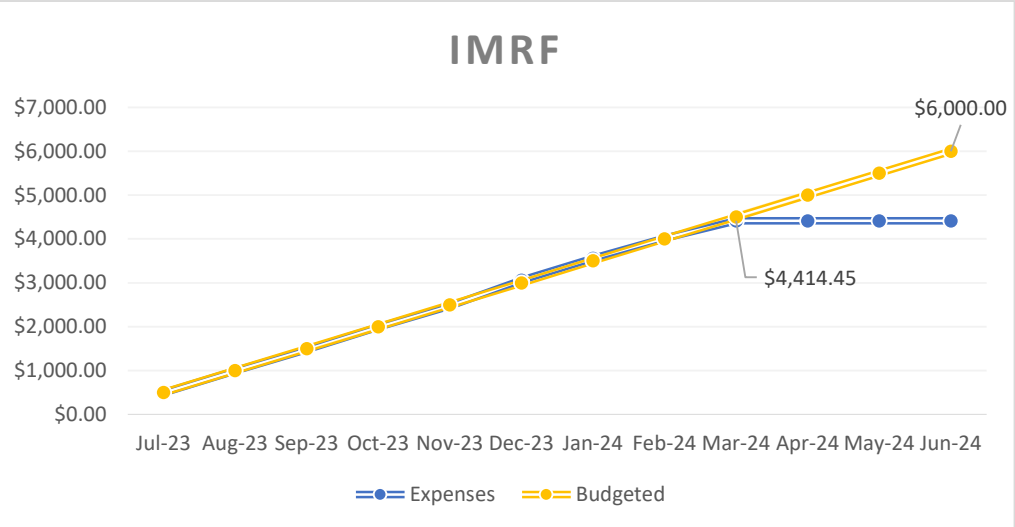
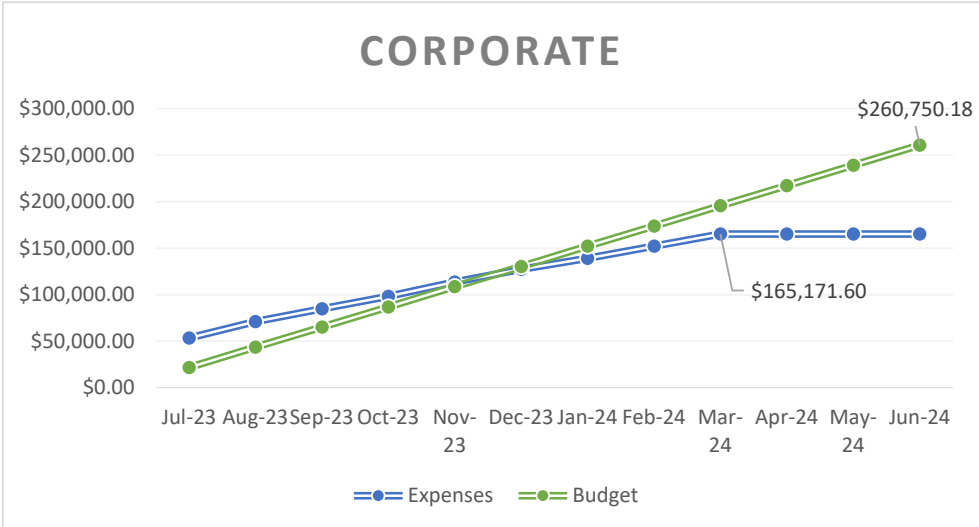
See Accountant's Compilation Report

Maroa Public Library District
Stmt of Rev & Exp-YTD Actual vs FY23 Budget-Mod Cash Basis
July 2023 through March 2024

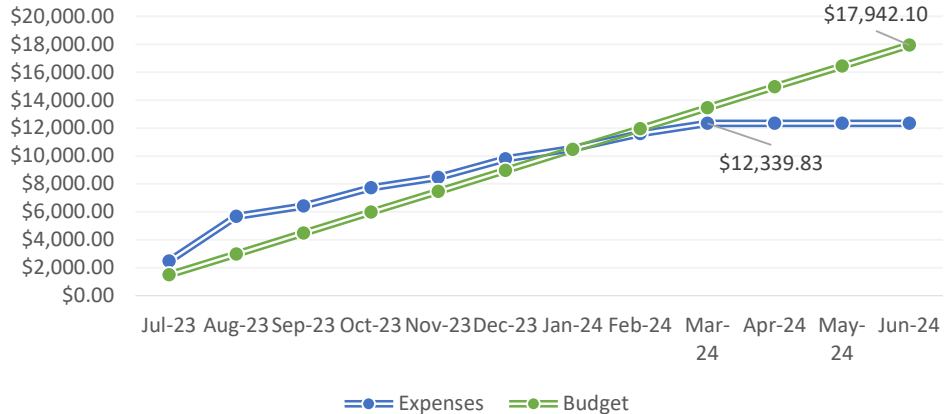
| | Jul '23 - Mar 24 | Budget | \$ Over Budget | % of Budget |
|--------------------------------|-------------------|-------------------|-------------------|---------------|
| Income | | | | |
| Tax Levies | | | | |
| Corporate | 231,894.80 | 232,760.08 | -865.28 | 99.6% |
| Liability Insurance | 44,985.97 | 50,102.80 | -5,116.83 | 89.8% |
| Social Security | 12,000.67 | 13,380.69 | -1,360.02 | 89.8% |
| Equipment & Building | 17,744.48 | 18,529.43 | -784.95 | 95.8% |
| IMRF | 6,005.11 | 6,685.00 | -679.89 | 89.8% |
| Total Tax Levies | 312,631.03 | 321,438.00 | -8,806.97 | 97.3% |
| Income Per Capita-State Grants | 3,180.10 | | | |
| Grants | 0.00 | 3,180.10 | -3,180.10 | 0.0% |
| Donations | 14,032.89 | 0.00 | 14,032.89 | 100.0% |
| Interest Income | | | | |
| Interest Income - CD | 100.27 | 0.00 | 100.27 | 100.0% |
| Interest Income - Money Market | 2.24 | 0.00 | 2.24 | 100.0% |
| Interest Income - Corporate | 585.92 | 0.00 | 585.92 | 100.0% |
| Interest Income - Equip & Bldg | 9.40 | 0.00 | 9.40 | 100.0% |
| Interest Income - Liab Insur | 37.26 | 0.00 | 37.26 | 100.0% |
| Interest Income - Soc Sec | 7.74 | 0.00 | 7.74 | 100.0% |
| Interest Income - IMRF | 0.73 | | | |
| Total Interest Income | 743.56 | 0.00 | 743.56 | 100.0% |
| Misc. Income | 377.62 | 3,000.00 | -2,622.38 | 12.6% |
| Total Income | 330,965.20 | 327,618.10 | 3,347.10 | 101.0% |
| Expense | | | | |
| CORPORATE FUNDS | | | | |
| Materials | | | | |
| Books | 14,991.58 | 25,400.00 | -10,408.42 | 59.0% |
| DVDs | 1,645.08 | 3,500.00 | -1,854.92 | 47.0% |
| E- Resources | 2,514.28 | 12,000.00 | -9,485.72 | 21.0% |
| Periodicals | 2,026.07 | 1,600.00 | 426.07 | 126.6% |
| Total Materials | 21,177.01 | 42,500.00 | -21,322.99 | 49.8% |
| Programs | | | | |
| Adult Programs | 4,039.22 | 5,750.00 | -1,710.78 | 70.2% |
| After School Program | 0.00 | 0.00 | 0.00 | 0.0% |
| Children's Programs | 9,448.64 | 5,750.00 | 3,698.64 | 164.3% |
| Summer Reading Program | 465.22 | 3,000.00 | -2,534.78 | 15.5% |
| Total Programs | 13,951.08 | 14,500.00 | -548.92 | 96.2% |
| Accounting Services | 6,050.00 | 8,000.00 | -1,950.00 | 75.6% |
| Legal Service | 1,500.00 | 5,000.00 | -3,500.00 | 30.0% |
| Legal Notice & Publications | 471.58 | 750.00 | -278.42 | 62.9% |
| Miscellaneous | 29,609.92 | 10,000.00 | 19,609.92 | 296.1% |
| Contingencies | 0.00 | 10,000.00 | -10,000.00 | 0.0% |
| Office Expense | | | | |
| Equipment & Supplies | 2,267.84 | 7,000.00 | -4,732.16 | 32.4% |
| Service Charges and Fees | 289.33 | 500.00 | -210.67 | 57.9% |
| Membership | 6,778.11 | 7,000.00 | -221.89 | 96.8% |
| Postage | 134.07 | 800.00 | -665.93 | 16.8% |
| Professional Development | 0.00 | 500.00 | -500.00 | 0.0% |
| Total Office Expense | 9,469.35 | 15,800.00 | -6,330.65 | 59.9% |
| Payroll Expenses | | | | |
| Payroll Gross | 77,386.71 | 112,250.00 | -34,863.29 | 68.9% |
| Payroll Expenses 1 | 0.00 | 250.00 | -250.00 | 0.0% |
| Payroll Expenses - Fees | 217.00 | 0.00 | 217.00 | 100.0% |
| S.E.P. Employer Contribution | 0.00 | 0.00 | 0.00 | 0.0% |
| Total Payroll Expenses | 77,603.71 | 112,500.00 | -34,896.29 | 69.0% |
| Utilities | | | | |
| Power | 4,115.69 | 8,400.00 | -4,284.31 | 49.0% |
| Telephone & Communications | 837.00 | 4,000.00 | -3,163.00 | 20.9% |
| Water | 386.26 | 300.00 | 86.26 | 128.8% |
| Total Utilities | 5,338.95 | 12,700.00 | -7,361.05 | 42.0% |
| Total CORPORATE FUNDS | 165,171.60 | 231,750.00 | -66,578.40 | 71.3% |

Maroa Public Library District
Stmnt of Rev & Exp-YTD Actual vs FY23 Budget-Mod Cash Basis
July 2023 through March 2024

| | Jul '23 - Mar 24 | Budget | \$ Over Budget | % of Budget |
|--|------------------|------------|----------------|-------------|
| IMRF | 4,414.45 | 6,000.00 | -1,585.55 | 73.6% |
| INSURANCE & LIABILITY | | | | |
| Safety | | | | |
| Dir. Salary - Ins. Portion | 7,668.36 | 10,000.00 | -2,331.64 | 76.7% |
| Hourly | 2,436.53 | 4,000.00 | -1,563.47 | 60.9% |
| Supplies | 6,593.04 | 8,000.00 | -1,406.96 | 82.4% |
| Services | 12,025.45 | 10,000.00 | 2,025.45 | 120.3% |
| Total Safety | 28,723.38 | 32,000.00 | -3,276.62 | 89.8% |
| Contingencies | 0.00 | 2,000.00 | -2,000.00 | 0.0% |
| Insurance | | | | |
| Unemployment Insurance | 160.32 | 400.00 | -239.68 | 40.1% |
| Liability Insurance | 3,804.08 | 7,600.00 | -3,795.92 | 50.1% |
| Commerical and Worker's Comp | 0.00 | 0.00 | 0.00 | 0.0% |
| Total Insurance | 3,964.40 | 8,000.00 | -4,035.60 | 49.6% |
| Legal Fees | 0.00 | 1,000.00 | -1,000.00 | 0.0% |
| Risk Management | 0.00 | 2,000.00 | -2,000.00 | 0.0% |
| Total INSURANCE & LIABILITY | 32,687.78 | 45,000.00 | -12,312.22 | 72.6% |
| SOCIAL SECURITY | | | | |
| Payroll Taxes | | | | |
| FICA | 5,424.46 | 0.00 | 5,424.46 | 100.0% |
| Medicare | 1,268.62 | 0.00 | 1,268.62 | 100.0% |
| Payroll Taxes - Other | 0.00 | 0.00 | 0.00 | 0.0% |
| Total Payroll Taxes | 6,693.08 | 0.00 | 6,693.08 | 100.0% |
| SOCIAL SECURITY - Other | 0.00 | 12,000.00 | -12,000.00 | 0.0% |
| Total SOCIAL SECURITY | 6,693.08 | 12,000.00 | -5,306.92 | 55.8% |
| BUILDING & EQUIPMENT | | | | |
| Equipment | 1,017.48 | 3,000.00 | -1,982.52 | 33.9% |
| Computer and Maintenance | 4,911.50 | 8,000.00 | -3,088.50 | 61.4% |
| Copiers | 1,081.15 | 2,000.00 | -918.85 | 54.1% |
| Grounds Maintenance | 2,317.60 | 3,000.00 | -682.40 | 77.3% |
| Landscaping | 0.00 | 0.00 | 0.00 | 0.0% |
| Repairs | 3,012.10 | 1,250.00 | 1,762.10 | 241.0% |
| Contingencies | 0.00 | 500.00 | -500.00 | 0.0% |
| Total BUILDING & EQUIPMENT | 12,339.83 | 17,750.00 | -5,410.17 | 69.5% |
| Total Expense | 221,306.74 | 312,500.00 | -91,193.26 | 70.8% |
| Net Income | 109,658.46 | 15,118.10 | 94,540.36 | 725.3% |



BUILDING & MAINTENANCE



March 2023
Deposits Expenses

| Item | Deposit Type | Amount | Check Number | Company/Person | Description |
|------|--------------|----------|--------------|------------------------------|----------------------|
| 1 | Cash | \$9.10 | | Cash Drawer | |
| 2 | Cash | \$50.00 | | Stoutenborough Ins | Egg Hunt Donation |
| 3 | Cash | \$50.00 | | Anonymous | Food Pantry Donation |
| 4 | Check | \$30.00 | 1147 | Heritage Farm Assistance LLC | Egg Hunt Donation |
| 5 | Check | \$50.00 | 28992 | Scott State Bank | Egg Hunt Donation |
| 6 | Check | \$250.00 | 16111 | Maroa Christian Church | Egg Hunt Donation |
| | Total | \$439.10 | | | |

| Item | Company | Amount | General | Sub | Specific | Description | Check Number | Billing Date | Due Date | Payment Mailed |
|------|----------------------|---------|-----------|---------------------|-------------|---|--------------|---------------------|-----------|----------------|
| 1 | Baker & Taylor | 624.64 | Corporate | Materials | Books | | 14068 | 2/17/24- 2/29/24 | | 3/5/2024 |
| 2 | Cengage | 72.72 | Corporate | Materials | Books | | 14070 | 2/20/2024 | 3/21/2024 | 3/5/2024 |
| 3 | Overdrive | 95.00 | Corporate | Materials | E-Resources | audiobook | 14075 | 2/17/2024 | 3/18/2024 | 3/5/2024 |
| 4 | Leslie Irons | 14.53 | Corporate | Programs | Children | Dr. Seuss Party supplies | 14072 | 2/29/2024 | | 3/5/2024 |
| 5 | MYHB | 850.00 | Corporate | Accounting Services | | January services + \$200 IRS filing charge | 14074 | | | 3/4/2024 |
| 6 | Ameren | 505.10 | Corporate | Utilities | power | | 14067 | 2/26/2024 | 4/26/2024 | 3/5/2024 |
| 7 | Maroa Lumber Company | 35.77 | Ins/Lia | Safety | Supplies | wood finishing supplies for new pantry | 14073 | 2/20/2024 | 5/20/2024 | 3/5/2024 |
| 8 | ESS | 325.00 | Ins/Lia | Safety | Cleaning | March Services | 14069 | 3/1/2024 | | 3/5/2024 |
| 9 | GFL | \$41.11 | Ins/Lia | Safety | Services | Trash Removal | 14071 | 2/20/2024 | | 3/5/2024 |

| Item | Company | Amount | General | Sub | Specific | Description | Check Number | Billing Date | Due Date | Payment Mailed |
|------|-----------------------|----------|-----------|----------------|-------------------|---------------------------------------|--------------|-----------------|-----------|----------------|
| 1 | Baker & Taylor | 992.85 | Corporate | Materials | Books | | 14077 | 2/29/24-3/19/24 | 3/29/2024 | 3/20/2024 |
| 3 | American Express | 17.90 | Corporate | Materials | Books | young adult | 14076 | 3/15/2024 | 4/10/2024 | 3/20/2024 |
| 3 | American Express | 195.05 | Corporate | Materials | DVDs | | | 3/15/2024 | 4/10/2024 | |
| 3 | American Express | 5.99 | Corporate | Programs | Adult | craft supplies | | 3/15/2024 | 4/10/2024 | |
| 3 | American Express | 79.94 | Corporate | Programs | Children | Dr. Seuss & April | | 3/15/2024 | 4/10/2024 | |
| 3 | American Express | 19.53 | Ins/Lia | Safety | Supplies | longer phone cord & zip ties | | 3/15/2024 | 4/10/2024 | |
| 4 | Overdrive | 612.00 | Corporate | Materials | E-Resources | future content purchases | 14079 | 3/1/2024 | 3/31/2024 | 3/20/2024 |
| 4 | Overdrive | 188.00 | Corporate | Office Expense | Memberships | Participation fees | | 3/1/2024 | 3/31/2024 | |
| 5 | Visa - Sara | 39.04 | Corporate | Materials | Books | guidepost | 14082 | 3/10/2024 | 4/4/2024 | 3/20/2024 |
| 5 | Visa - Sara | 87.09 | Corporate | Programs | Adult | cricut subscription, snacks, & crafts | | 3/10/2024 | 4/4/2024 | |
| 5 | Visa - Sara | 93.00 | Corporate | Utilities | Telecommunication | Rise Broadband Bill | | 3/10/2024 | 4/4/2024 | |
| 5 | Visa - Sara | 26.52 | Corporate | Utilities | Water | City of Maroa | | 3/10/2024 | 4/4/2024 | |
| 5 | Visa - Sara | 133.70 | Ins/Lia | Safety | Supplies | trash bags & cleaning supplies | | 3/10/2024 | 4/4/2024 | |
| 6 | Watts | 123.75 | Building | Equipment | Printer | copies | 14083 | 3/11/2024 | 4/8/2024 | 3/20/2024 |
| 7 | Lazerware | 605.88 | Building | Equipment | Computers | Lease and maintenance | 14078 | 3/4/2024 | 4/3/2024 | 3/20/2024 |
| 7 | Lazerware | 67.48 | Ins/Lia | Safety | Services | VirusProtection/Firewall/BatteryB | | 3/4/2024 | 4/3/2024 | |
| 8 | Sessions Electric LLC | 1,385.37 | Corporate | Miscellaneous | | Added outlets to interio | 14081 | 3/20/2024 | | 3/20/2024 |
| 9 | Scotty's Pest Control | 47.50 | Ins/Lia | Safety | Services | Bug Spray | 14080 | 3/19/2024 | 4/18/2024 | 3/20/2024 |

PAYROLL

| | | | | | | | | | | |
|--|-------|----------|------------|------------------|----------------------------|-----------------|--|--|--|--|
| | | 4,211.17 | Corp/Ins | Payroll Expenses | Payroll Gross | 3/1/24-3/16/24 | | | | |
| | | 3,870.37 | Corp/Ins | Payroll Expenses | Payroll Gross | 3/17/24-3/31/24 | | | | |
| | Total | 8,081.54 | | | | | | | | |
| | | 16.00 | Corporate | Payroll Expenses | Payroll Expenses - Fees | 3/1/24-3/16/24 | | | | |
| | | 16.00 | Corporate | Payroll Expenses | Payroll Expenses - Fees | 3/17/24-3/31/24 | | | | |
| | Total | 32.00 | | | | | | | | |
| | | 203.63 | Ins (IMRF) | Payroll Expenses | IMRF Employee Contribution | 3/1/24-3/16/24 | | | | |
| | | 191.56 | Ins (IMRF) | Payroll Expenses | IMRF Employee Contribution | 3/17/24-3/31/24 | | | | |
| | Total | 395.19 | | | | | | | | |