

Maroa Public Library District Regular Meeting Agenda

03/20/2023 | 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 for February 20, 2023

6. January 16, 2023 Meeting Minutes
7. January 2023 Director's Report & March 2023 Calendar
8. Accountant & Treasurer's Reports for January 2023
9. List of Paid Bills for January 2023

Consent Agenda for March 20, 2023

10. February 20, 2023 Meeting Minutes
11. February 2023 Director's Report & April 2023 Calendar
12. Accountant & Treasurer's Reports for February 2023
13. List of Paid Bills for February 2023

Committee Reports

14. Personnel
15. Material Selection & Circulation
16. Building & Grounds
17. Finance Policy
18. Financial Development

New Business

19. Decennial Committee on Local Government Efficiency Act Meeting
20. Policy Reviews
 - a. Safety of Children in the Library
 - b. Circulation Information

Old Business

21. IMRF Update

Approvals

22. Approval, February 20, 2023 Consent Agenda
23. Approval, March 20, 2023 Consent Agenda
24. April 17, 2023, 6:30pm Meeting Agenda Suggestions
 - a. Personnel Policy (SEP revision / PTO Regulation)
 - b. 2023/2024 Important Dates
 - c. Project Planning

25. 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

02/20/2023 | 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 for February 20, 2023

6. January 16, 2023 Meeting Minutes
7. January 2023 Director's Report & March 2023 Calendar
8. Accountant & Treasurer's Reports for January 2023
9. List of Paid Bills for January 2023

Committee Reports

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

New Business

15. Computer and Internet Use Policy Review

Old Business

16. IMRF Progress Update

Approvals

17. Approval, Consent Agenda

18. March 20, 2023, 6:30pm Meeting Agenda Suggestions

- a. Personnel Policy (SEP revision)
- b. Circulation Information
- c. Safety of Children in Library
- d.

19. 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

01/16/2023 | Maroa Public Library Conference Room - 6:30pm

1. Call to Order- Meeting called to President Angela Foulke at 6:32PM.
2. Roll Call- Trustees present: Angela Foulke, Tony Norton, Audra Newton, and Lindsey Hanes. Trustees absent: Mason Ricketts, Cindy Manint, Amber Scott. Staff present: Sara Gentle.
3. Board President Remarks – Angela welcomed those present.
4. Recognition of Visitors, Delegations, etc. – No visitors.
5. Public Comment Period – No comments.

Consent Agenda for January 16, 2023

6. December 19, 2022 Meeting Minutes
7. December 2022 Director's Report & February 2023 Calendar – Highlights covered by Sara included:
 - a. WAND TV highlighted first Saturday of the month story time in January.
 - b. Adult programs are filling up quickly.
 - c. Crazy 8s for grades 3 through 5 is going well.
 - d. Seniors traveling south and persons homebound predicted to affect winter checkout numbers.
 - e. Watching the programming of the thermostats seems to be helping keep costs for electric and gas somewhat low.
 - f. The cost for phone/fax continues to go up.
8. Accountant & Treasurer's Reports for December 2022 – All four accounts continue to track within budget.
9. List of Paid Bills for December 2022 – Included.

Committee Reports – No reports given.

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

New Business

15. Review of Policies Schedule – Sara provided a new outline, which would reduce the frequency of policy reviews for some policies to every other year. Per state standards, policies must be reviewed at least every three years. All policies are available on the library's website.
16. Internet/Telecommunications – The Frontier bill has went from \$367, monthly to \$425 in January 2023. This pays for the landline, fax line, and 25Mbps internet. Per e-rate, the library cannot sign a new contract until after January 17, 2023. Rise Broadband is offering fiber optic internet (100Mbps) for \$70 per month. The library can transfer its phone line to Rise for \$10/month more. Rise cannot offer a second line for a fax machine; however, the weekly usage (approximately 1 patron per week) is no longer financially justifiable, given Frontier's charges. Per "Serving our Public 4.0, Standards for Illinois Public Libraries," the library is only required to provide either fax or scanning services. The library will continue to offer patrons scanning services through the internet.
17. Newspapers.com – Trustees reviewed an estimate (\$780 to \$3000 per year) to add vintage newspapers online. Based on a lack of patron interest, the added expense is not justifiable at this time.
18. Patron Confidentiality Policy Review – Reviewed. No changes recommended.
19. Selection and Reconsideration Policy Review – Reviewed. No changes recommended.

Maroa Public Library District

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



Old Business

20. IMRF Progress Update – The IMRF board will most likely review (and hopefully) approve the library's application to join in February 2023. This means the library could start making payments to IMRF as early as March 1, 2023.

Approvals

21. Approval, Consent Agenda – Motion to approve the consent agenda as provided made by Tony Norton. Motion seconded by Lindsey Hanes.
22. Approval, Policy Review Schedule – Motion to approve the policy schedule made by Audra Newton. Motion seconded by Tony Norton.
23. Approval, Newspapers.com FY' 23/24 – Motion declined.
24. Approval, Permission to change Telecommunications/Internet Vendors – Motion to permit Sara Gentle to select a new internet and phone provider without fax given by Audra Newton. Motion seconded by Tony Norton.
25. February 20, 2023, 6:30pm Meeting Agenda Suggestions
 - a. Personnel Policy (SEP revision)
 - b. Computer and Internet Use Policy Review
26. Adjournment - Meeting adjourned by Angela Foulke at 7:03pm.

Maroa Public Library District

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



Librarian's Report

January 2023 Statistics | February 20, 2023

Circulation and Patron Statistics

Total Check Outs	456	New Items	176
People Count	422	New Patrons	7
ILL	553in /147out	MPLD checkouts to MPLD patrons	247
Computer Users	20	OCLC	5
LOTG (Libby)	224	3M Cloud	0
Hoopla	25	Kanopy	0
Creative Bug	9		
Adult Program Attendance	143	Adult Program Count	16
Youth Program Attendance	0	Youth Program Count	0
Children's Program Attendance	38	Children's Program Count	6

Materials & Selection:

- Rearranged picture books from genre/author to just author.
- Next project: Spring weeding & record retention purge.

Safety & Security:

- GFL bins received!
- Toilet seals and water filters replaced & furnace pilot light relit by Thoms Plumbing.

Programming & Events:

- Decatur Herald & Review featured our January half-day event on their front page..
- New series of Crazy 8s for kindergarten through 2nd grade will begin in March and extend through April.
- We are prepared and excited for tomorrow evening's Mardi Gras Family Reading Night! Activities will include a scavenger hunt, mask craft, photo booth, sandwich station, and "king cake" booth.

Building/Utilities:

- Warm temps have kept our energy expenditures under budget.
 - Frontier account has been closed. Fax services have been discontinued. Monthly bill will go from \$430 for telecom to \$90, while internet speed has increased from 25Mbps to 200Mbps. Network hardware will be updated in April to accommodate the new speeds.
-

Statistical Summary

1/1/2023 12:00:00 AM - 1/31/2023 11:59:59 PM

Maroa Public Library District (MARP-ZCH)

Record Counts - As of 2/1/2023 9:21 AM

	Bibs w/Items	Bibs w/o Items	Authority			
Global	1,644,833	37,683	765,454			
	Bibs w/Items	Items	Items Withdrawn	Patrons	Active Staff	Active Workstations
Branch Specific	18,096	18,274	1	706	6	21

Circulation Statistics

Check Outs	Borrowers	Check In	Overdue Items Checked In	Staff Overrides
456	85	416	79	0
Holds Placed	Holds Satisfied	Holds Cancelled		
177	152	37		

Records Added and Deleted

	Bibliographic	Authority	Items	Patrons
Added by Branch	0	0	176	7
Added by Other	5,549	225	0	0
Deleted by Branch	0	0	0	0
Deleted by Other	13,976	2	0	0

Financials

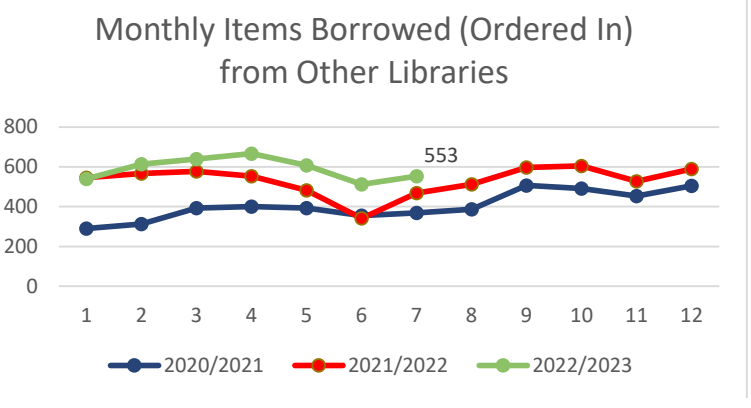
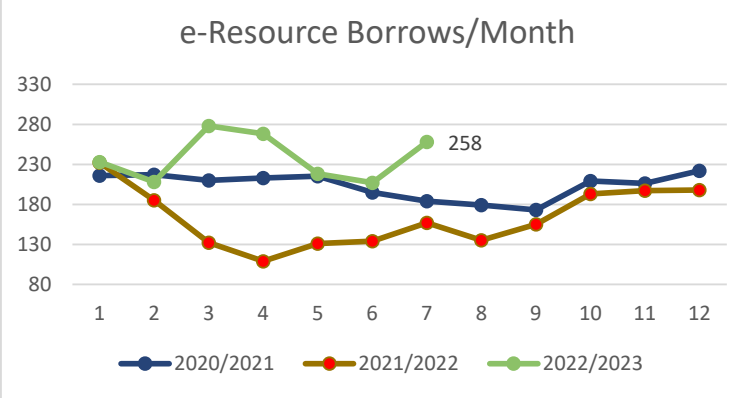
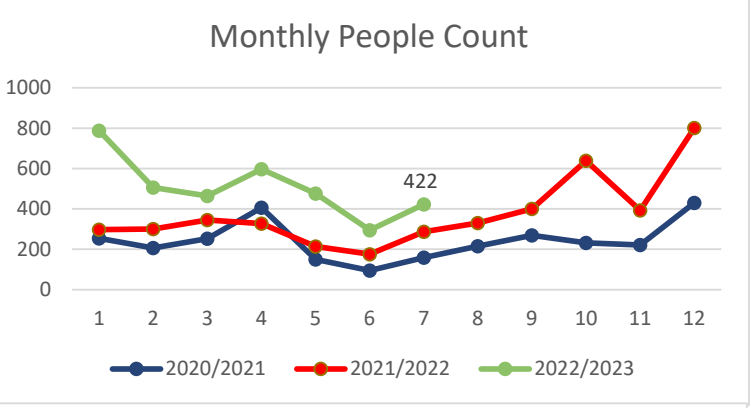
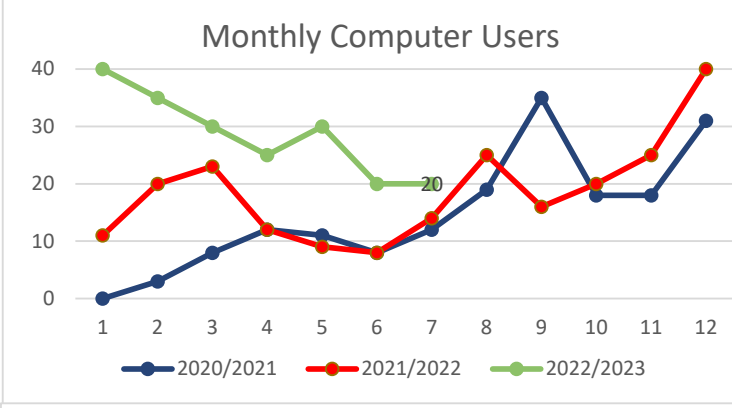
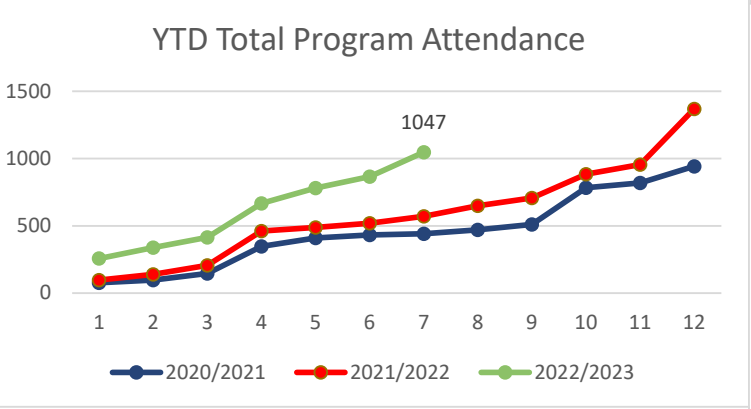
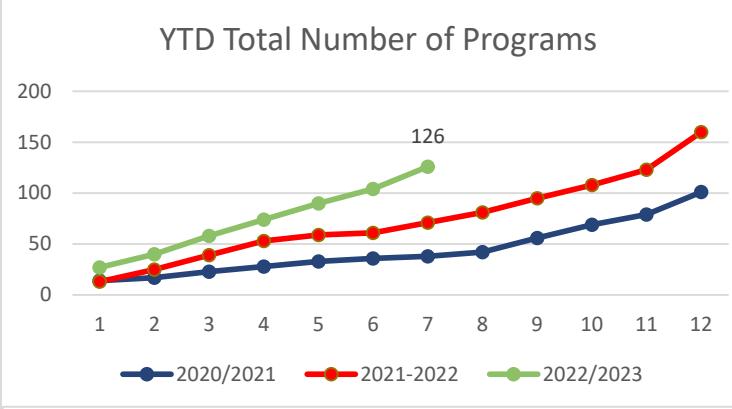
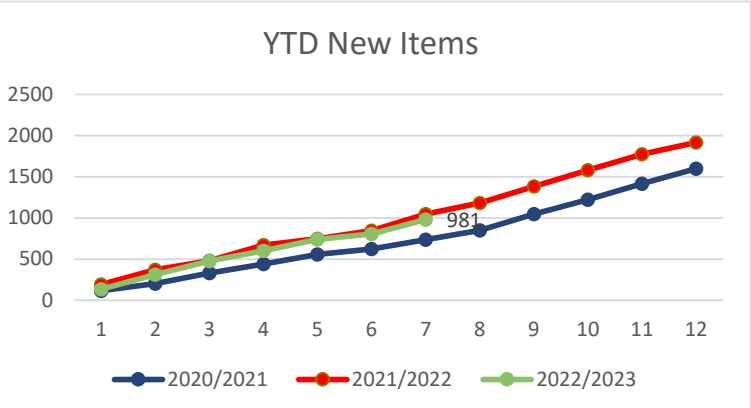
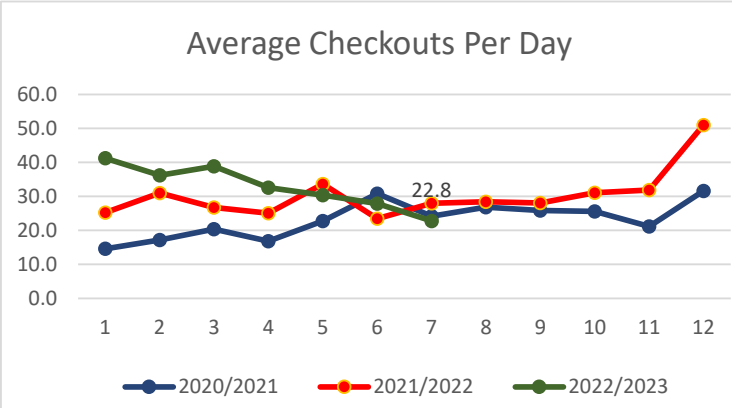
New Charges	Money Collected	Refunds	NET	Amounts Waived	Credits
\$198.05	\$36.10	\$0.00	\$36.10	\$139.48	\$0.00

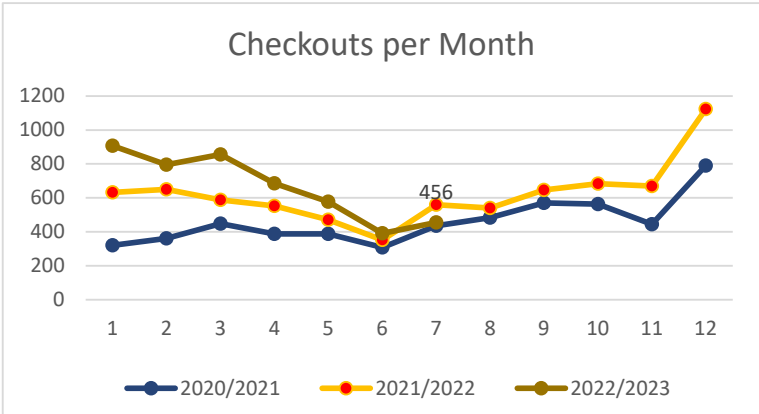
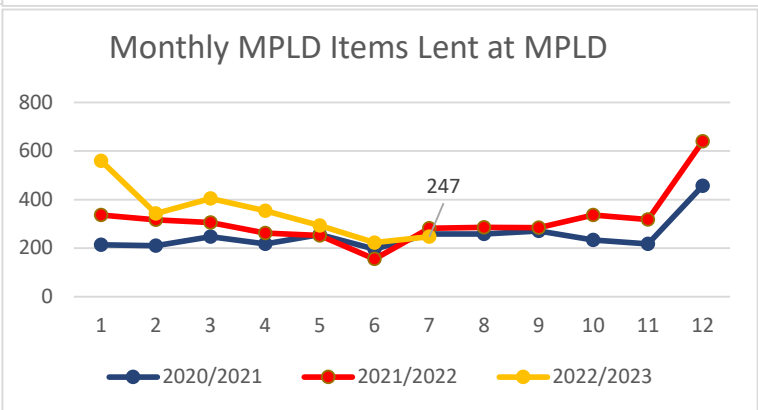
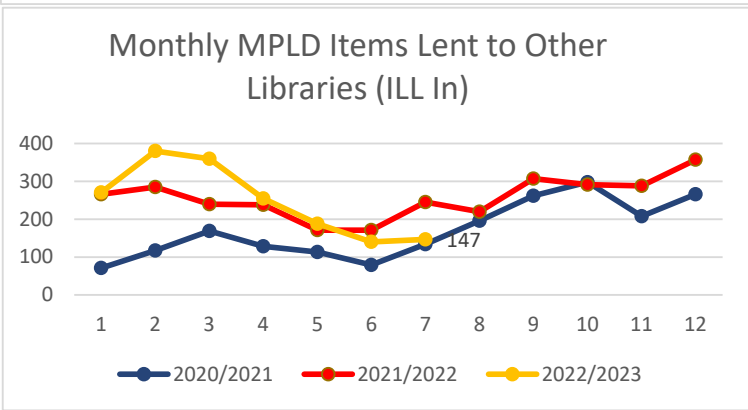
Total Outstanding Fines - As of 2/1/2023 9:21 AM

\$3,962.90

PAC Statistics

Logins	Online Registrations	Holds Placed	Holds Cancelled
77	0	55	1





Mon	Tue	Wed	Thu	Fri	Sat	Sun
27	28	1	2	3	4	5
	<div>9am - Sewing at the</div> <div>4pm - Crazy 8s (3rd-</div>	<div>Amigurumi Turtle Sign-Ups</div> <div>10am - Exercise Class</div>	<div>6pm - VFW/AL Stoy</div>	<div>10am - Exercise Class</div>	<div>10am - StoryTime</div>	
6	7	8	9	10	11	12
<div>Amigurumi Turtle Sign-Ups</div>	<div>9am - Sewing at the</div> <div>4pm - Crazy 8s (K-2nd)</div> <div>6pm - Clay Succulents</div>	<div>10am - Exercise Class</div> <div>11am - Brain Games</div>		<div>10am - Exercise Class</div>		
13	14	15	16	17	18	19
<div>6pm - Curls & Braids</div>	<div>9am - Sewing at the</div> <div>4pm - Crazy 8s (K-2nd)</div>	<div>10am - Exercise Class</div>		<div>10am - Exercise Class</div>	<div>10am - 3C Saturdays</div>	
20	21	22	23	24	25	26
<div>6:30pm - Library Board</div>	<div>Amigurumi Turtle Pick-Up</div> <div>9am - Sewing at the</div> <div>4pm - Crazy 8s (K-2nd)</div>	<div>9am - MFGS Pre-K</div> <div>10am - Exercise Class</div> <div>11am - Brain Games</div> <div>1pm - Egg Stuffing</div>		<div>10am - Exercise Class</div>		
27	28	29	30	31	1	2
	<div>9am - Sewing at the</div> <div>4pm - Crazy 8s (K-2nd)</div>	<div>10am - Exercise Class</div>		<div>10am - Exercise Class</div> <div>11am - Book Club</div>	<div>10am - StoryTime</div>	

Kevin J. Huffman, CPA
Kevin R. Buckley, CPA
Tracie L. England, CPA
Cody R. Buckley, CPA
Daniel J. McGuire, CPA - Retired
Robert J. Yuhas Jr., CPA, CFP - 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 January 31, 2023 and 2022 and the related Statement of Revenues and Expenses - Modified Cash Basis - for the one month ended January 31, 2023 and 2022 and the year to date ended January 31, 2023 and the related statement of Revenues and Expenses - YTD Actual (seven months) vs. FY23 Budget (twelve months) - Modified Cash Basis for the period ended June 30, 2023. 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 FY23 Budget - Modified Cash Basis information of Maroa Public Library District for the year ending June 30, 2023, (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

February 8, 2023

Maroa Public Library District
Statements of Assets, Liabilities & Equity - Mod. Cash Basis
As of January 31, 2023

	Jan 31, 23	Jan 31, 22
ASSETS		
Current Assets		
Checking/Savings		
General Corp Acct	229,967.74	178,683.14
Building Maint Acct	22,233.23	15,441.40
Insurance & Liab Acct	107,451.17	112,720.91
Social Security Acct	17,480.45	15,389.12
Special Reserve Acct	31,547.07	26,530.72
R F Library Fund Acct	5,923.19	5,920.95
Working Cash Acct	9,055.20	9,049.53
Roberta Foulke Reserve CD-SSB	100,000.00	100,000.00
Total Checking/Savings	523,658.05	463,735.77
Total Current Assets	523,658.05	463,735.77
TOTAL ASSETS	523,658.05	463,735.77
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Other Current Liabilities		
Payroll Liabilities		
Fed/FICA/Med Payable	1,495.45	2,321.41
State Withholding Payable	382.82	457.28
Unemployment Taxes Payable	22.28	27.20
Retirement Payable	349.68	151.62
Total Payroll Liabilities	2,250.23	2,957.51
Total Other Current Liabilities	2,250.23	2,957.51
Total Current Liabilities	2,250.23	2,957.51
Total Liabilities	2,250.23	2,957.51
Equity		
Fund Balance - Corporate	262,252.77	226,129.94
Fund Balance - Liab. Insurance	89,867.82	69,194.10
Fund Balance - Social Security	12,227.06	10,996.04
Fund Balance - Equip & Bldg	13,009.32	11,470.70
Net Income	144,050.85	142,987.48
Total Equity	521,407.82	460,778.26
TOTAL LIABILITIES & EQUITY	523,658.05	463,735.77

Maroa Public Library District

Statements of Revenues & Expenses - Mod. Cash Basis

January 2023

	Jan 23	Jan 22	Jul '22 - Jan 23
Income			
Tax Levies			
Corporate	0.00	0.00	221,087.44
Liability Insurance	0.00	0.00	49,983.79
Social Security	0.00	0.00	9,003.09
Equipment & Building	0.00	0.00	17,686.74
Total Tax Levies	0.00	0.00	297,761.06
Income Per Capita-State Grants	0.00	0.00	3,180.10
Donations	0.00	0.00	170.00
Interest Income			
Interest Income - CD	0.00	0.00	100.27
Interest Income - Money Market	0.00	0.00	1.50
Interest Income - Corporate	62.58	8.49	177.54
Interest Income - Equip & Bldg	3.03	0.00	5.14
Interest Income - Liab Insur	0.00	0.00	26.25
Interest Income - Soc Sec	2.33	0.00	4.11
Total Interest Income	67.94	8.49	314.81
Misc. Income	50.00	29.49	901.56
Total Income	117.94	37.98	302,327.53
Expense			
CORPORATE FUNDS			
Materials			
Books	1,344.19	1,693.05	11,288.34
DVDs	500.61	108.79	2,605.82
E- Resources	48.99	0.00	2,747.81
Periodicals	0.00	160.92	725.04
Total Materials	1,893.79	1,962.76	17,367.01
Programs			
Children's Programs	129.85	450.84	632.35
Adult Programs	283.13	164.48	1,459.97
Summer Reading Program	0.00	0.00	1,365.46
Total Programs	412.98	615.32	3,457.78
Accounting Services	650.00	1,200.00	3,900.00
Legal Service	0.00	0.00	1,500.00
Legal Notice & Publications	0.00	0.00	471.58
Miscellaneous	0.00	5,000.00	12,402.00
Office Expense			
Equipment & Supplies	0.00	71.59	615.42
Service Charges and Fees	18.00	0.00	63.00
Membership	0.00	0.00	6,244.87
Postage	8.16	0.00	243.19
Total Office Expense	26.16	71.59	7,166.48
Payroll Expenses			
Payroll Gross	7,285.45	8,958.92	54,429.83
Payroll Expenses - Fees	14.00	14.00	92.75
S.E.P. Employer Contribution	99.03	0.00	698.79
Total Payroll Expenses	7,398.48	8,972.92	55,221.37

See Accountant's Compilation Report

Maroa Public Library District

Statements of Revenues & Expenses - Mod. Cash Basis

January 2023

	Jan 23	Jan 22	Jul '22 - Jan 23
Utilities			
Power	580.48	481.00	3,947.17
Telephone & Communications	425.30	732.93	2,319.77
Water	22.20	40.98	354.38
Total Utilities	<u>1,027.98</u>	<u>1,254.91</u>	<u>6,621.32</u>
Total CORPORATE FUNDS	11,409.39	19,077.50	108,107.54
INSURANCE & LIABILITY			
Safety			
Dir. Salary - Ins. Portion	320.84	279.16	2,245.88
Hourly	226.60	0.00	226.60
Supplies	0.00	6,172.31	7,724.00
Services	499.72	2,462.15	13,045.41
Total Safety	<u>1,047.16</u>	<u>8,913.62</u>	<u>23,241.89</u>
Insurance			
Unemployment Insurance	27.41	32.33	70.81
Liability Insurance	0.00	0.00	2,184.00
Total Insurance	<u>27.41</u>	<u>32.33</u>	<u>2,254.81</u>
Risk Management	<u>0.00</u>	<u>0.00</u>	<u>8,004.56</u>
Total INSURANCE & LIABILITY	1,074.57	8,945.95	33,501.26
SOCIAL SECURITY			
Payroll Taxes			
FICA	485.64	572.76	3,527.94
Medicare	113.58	133.94	825.09
Total Payroll Taxes	<u>599.22</u>	<u>706.70</u>	<u>4,353.03</u>
Total SOCIAL SECURITY	599.22	706.70	4,353.03
BUILDING & EQUIPMENT			
Computer and Maintenance	563.39	616.33	4,076.04
Copiers	103.39	101.65	768.62
Grounds Maintenance	0.00	0.00	1,440.00
Landscaping	0.00	0.00	806.50
Repairs	0.00	1,176.38	2,994.13
Contingencies	0.00	0.00	2,229.56
Total BUILDING & EQUIPMENT	<u>666.78</u>	<u>1,894.36</u>	<u>12,314.85</u>
Total Expense	<u>13,749.96</u>	<u>30,624.51</u>	<u>158,276.68</u>
Net Income	<u>-13,632.02</u>	<u>-30,586.53</u>	<u>144,050.85</u>

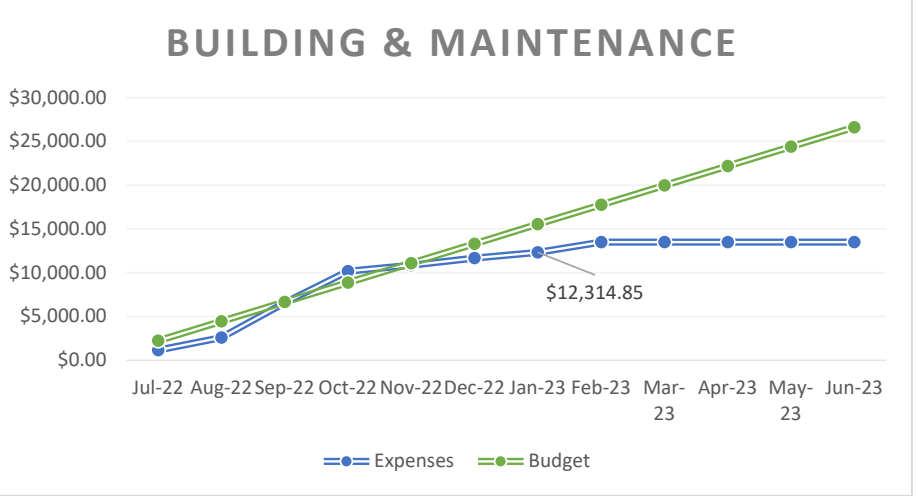
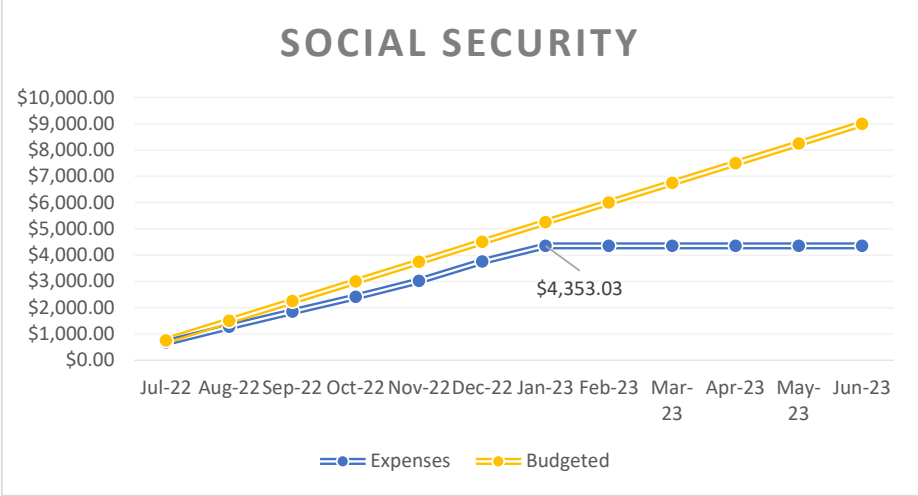
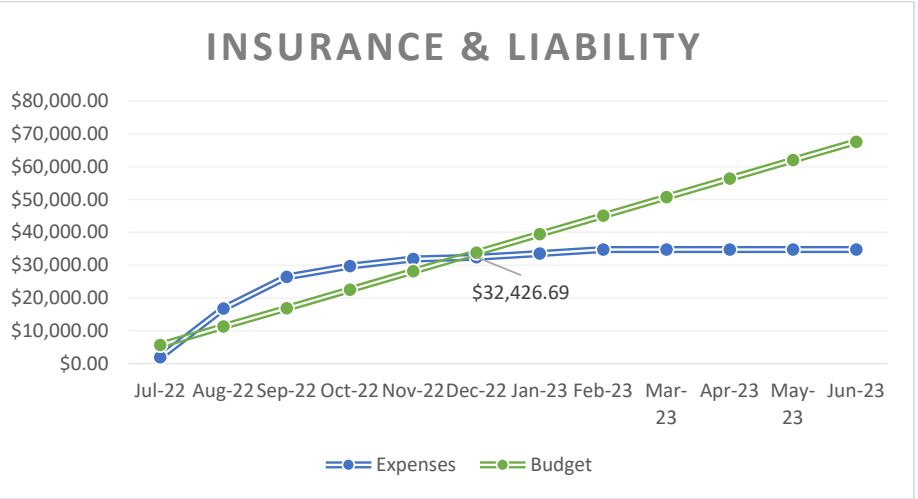
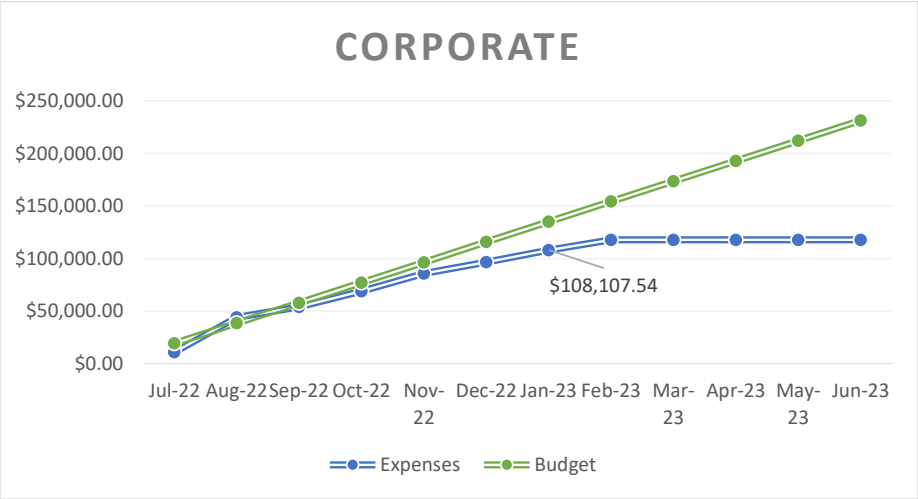
Maroa Public Library District
Stmt of Rev & Exp-YTD Actual vs FY23 Budget-Mod Cash Basis
 July 2022 through January 2023

	Jul '22 - Jan 23	Budget	\$ Over Budget	% of Budget
Income				
Tax Levies				
Corporate	221,087.44	231,837.44	-10,750.00	95.4%
Liability Insurance	49,983.79	71,383.80	-21,400.01	70.0%
Social Security	9,003.09	9,003.09	0.00	100.0%
Equipment & Building	17,686.74	26,666.84	-8,980.10	66.3%
Total Tax Levies	297,761.06	338,891.17	-41,130.11	87.9%
Income Per Capita-State Grants	3,180.10	0.00	3,180.10	100.0%
Grants	0.00	0.00	0.00	0.0%
Donations	170.00	0.00	170.00	100.0%
Interest Income				
Interest Income - CD	100.27	0.00	100.27	100.0%
Interest Income - Money Market	1.50	0.00	1.50	100.0%
Interest Income - Corporate	177.54	0.00	177.54	100.0%
Interest Income - Equip & Bldg	5.14	0.00	5.14	100.0%
Interest Income - Liab Insur	26.25	0.00	26.25	100.0%
Interest Income - Soc Sec	4.11	0.00	4.11	100.0%
Total Interest Income	314.81	0.00	314.81	100.0%
Misc. Income	901.56	1,000.00	-98.44	90.2%
Total Income	302,327.53	339,891.17	-37,563.64	88.9%
Expense				
CORPORATE FUNDS				
Materials				
Books	11,288.34	27,000.00	-15,711.66	41.8%
DVDs	2,605.82	5,000.00	-2,394.18	52.1%
E- Resources	2,747.81	21,000.00	-18,252.19	13.1%
Periodicals	725.04	1,600.00	-874.96	45.3%
Total Materials	17,367.01	54,600.00	-37,232.99	31.8%
Programs				
Children's Programs	632.35	5,750.00	-5,117.65	11.0%
Adult Programs	1,459.97	5,750.00	-4,290.03	25.4%
Summer Reading Program	1,365.46	3,000.00	-1,634.54	45.5%
Total Programs	3,457.78	14,500.00	-11,042.22	23.8%
Accounting Services	3,900.00	8,000.00	-4,100.00	48.8%
Legal Service	1,500.00	5,000.00	-3,500.00	30.0%
Legal Notice & Publications	471.58	750.00	-278.42	62.9%
Contingencies	0.00	5,000.00	-5,000.00	0.0%
Miscellaneous	12,402.00	10,000.00	2,402.00	124.0%
Office Expense				
Equipment & Supplies	615.42	5,100.00	-4,484.58	12.1%
Service Charges and Fees	63.00	500.00	-437.00	12.6%
Membership	6,244.87	6,600.00	-355.13	94.6%
Postage	243.19	800.00	-556.81	30.4%
Professional Development	0.00	500.00	-500.00	0.0%
Total Office Expense	7,166.48	13,500.00	-6,333.52	53.1%
Payroll Expenses				
Payroll Gross	54,429.83	106,400.00	-51,970.17	51.2%
Payroll Expenses 1	0.00	0.00	0.00	0.0%
Payroll Expenses - Fees	92.75	250.00	-157.25	37.1%
S.E.P. Employer Contribution	698.79	600.00	98.79	116.5%
Total Payroll Expenses	55,221.37	107,250.00	-52,028.63	51.5%
Utilities				
Power	3,947.17	8,850.00	-4,902.83	44.6%
Telephone & Communications	2,319.77	3,600.00	-1,280.23	64.4%
Water	354.38	500.00	-145.62	70.9%
Total Utilities	6,621.32	12,950.00	-6,328.68	51.1%
Total CORPORATE FUNDS	108,107.54	231,550.00	-123,442.46	46.7%
INSURANCE & LIABILITY				
Safety				
Dir. Salary - Ins. Portion	2,245.88	4,100.00	-1,854.12	54.8%
Hourly	226.60	3,000.00	-2,773.40	7.6%
Supplies	7,724.00	16,500.00	-8,776.00	46.8%
Services	13,045.41	16,500.00	-3,454.59	79.1%
Total Safety	23,241.89	40,100.00	-16,858.11	58.0%
Insurance				
Commerical and Worker's Comp	0.00	800.00	-800.00	0.0%

See Accountant's Compilation Report

Maroa Public Library District
Stmnt of Rev & Exp-YTD Actual vs FY23 Budget-Mod Cash Basis
July 2022 through January 2023

	Jul '22 - Jan 23	Budget	\$ Over Budget	% of Budget
Unemployment Insurance	70.81	400.00	-329.19	17.7%
Liability Insurance	2,184.00	6,800.00	-4,616.00	32.1%
Total Insurance	2,254.81	8,000.00	-5,745.19	28.2%
Risk Management	8,004.56	15,500.00	-7,495.44	51.6%
Legal Fees	0.00	1,000.00	-1,000.00	0.0%
Contingencies	0.00	3,000.00	-3,000.00	0.0%
IMRF Loan	0.00	3,000.00	-3,000.00	0.0%
Total INSURANCE & LIABILITY	33,501.26	70,600.00	-37,098.74	47.5%
SOCIAL SECURITY				
Payroll Taxes				
FICA	3,527.94	0.00	3,527.94	100.0%
Medicare	825.09	0.00	825.09	100.0%
Total Payroll Taxes	4,353.03	0.00	4,353.03	100.0%
SOCIAL SECURITY - Other	0.00	9,000.00	-9,000.00	0.0%
Total SOCIAL SECURITY	4,353.03	9,000.00	-4,646.97	48.4%
BUILDING & EQUIPMENT				
New Equipment	0.00	5,000.00	-5,000.00	0.0%
Computer and Maintenance	4,076.04	8,000.00	-3,923.96	51.0%
Copiers	768.62	2,000.00	-1,231.38	38.4%
Grounds Maintenance	1,440.00	3,000.00	-1,560.00	48.0%
Landscaping	806.50	1,000.00	-193.50	80.7%
Repairs	2,994.13	5,100.00	-2,105.87	58.7%
Contingencies	2,229.56	2,500.00	-270.44	89.2%
Total BUILDING & EQUIPMENT	12,314.85	26,600.00	-14,285.15	46.3%
Total Expense	158,276.68	337,750.00	-179,473.32	46.9%
Net Income	144,050.85	2,141.17	141,909.68	6,727.7%



January 2023
Bills Deposits

Item	Deposit Type	Amount	Check Number	Company/Person	Sub	Description				
1	Cash	\$20.00	N/A	Cash Drawer						
2	Check	\$30.00	1350	Runyen/Shutt		Conference Room Rental				
	Total	\$50.00								

Item	Company Please Include a Voided Check to be sent to IMRF	Amount	General	Sub	Specific	Description	Check Number	Billing Date	Due Date	Payment Mailed
0										1/5/2023
1	Baker & Taylor	220.01	Corporate	Materials	Books		13750	12/28/2022	1/27/2023	1/5/2023
2	MYHB	650.00	Corporate	Accounting Services		November Services	13754			1/5/2023
3	Ameren	580.48	Corporate	Utilities	power		13749	12/28/2022	2/27/2023	1/5/2023
4	Frontier	425.30	Corporate	Utilities	Telecommunication		13753	12/16/2022	1/9/2023	1/5/2023
5	City of Maroa	22.20	Corporate	Utilities	water		13751	12/19/2022	1/17/2023	1/5/2023
7	ESS	325.00	Ins/Lia	Safety	Cleaning		13752	1/1/2023	2/1/2023	1/5/2023

Item	Company	Amount	General	Sub	Specific	Description	Check Number	Billing Date	Due Date	Payment Mailed
1	Baker & Taylor	1,051.46	Corporate	Materials	Books		13757	1/4/23-1/12/23	2/4/2023	1/18/2023
2	Cengage	72.72	Corporate	Materials	Books		13758	12/20/2022	1/19/2023	1/18/2023
3	Overdrive	20.99	Corporate	Materials	e-Resources		13763	1/10/2023	upon receipt	1/18/2023
4	Kanopy	28.00	Corporate	Materials	e-Resources		13761	12/31/2022	1/30/2023	1/18/2023
5	IHLS	18.00	Corporate	Office Expense	Services	barcoding	13760	1/10/2023	3/11/2023	1/18/2023
6	Sara Gentle	18.19	Corporate	Materials	DVDs	American Express missed	13764	1/6/2023	upon receipt	1/18/2023
6	Sara Gentle	48.97	Corporate	Programs	Adult	American Express missed	13764	1/6/2023	upon receipt	1/18/2023
7	American Express	482.42	Corporate	Materials	DVDs	dvd	13756	1/16/2023	2/10/2023	1/18/2023
7	American Express	54.11	Corporate	Programs	Adult		13756	1/16/2023	2/10/2023	1/18/2023
8	Visa - Sara	69.16	Corporate	Programs	Children	Open House	13767	1/10/2023	2/4/2023	1/18/2023
8	Visa - Sara	8.16	Corporate	Office Expense	Postage	ILL	13767	1/10/2023	2/4/2023	1/18/2023
9	Visa - Kristy	60.69	Corporate	Programs	Children	Ornament Event	13766	1/10/2023	2/4/2023	1/18/2023
9	Visa - Kristy	180.05	Corporate	Programs	Adult	Adult Programs & Take Homes	13766	1/10/2023	2/4/2023	1/18/2023
10	Watts	103.39	Building	Equipment	Printer	copies	13768	1/10/2023	2/8/2023	1/18/2023

January 2023
Bills Deposits

11	Lazerware	563.39	Building	Equipment	Computers	Lease and maintenance	13762	1/5/2023	2/4/2023	1/18/2023
11	Lazerware	90.94	Ins/Lia	Safety	Services	Firewall/BatteryBackup	13759	1/5/2023	2/4/2023	1/18/2023
12	GFL	\$36.28	Ins/Lia	Safety	Services	Trash Removal	13759	12/20/2023	upon receipt	1/18/2023
13	Scotty's Pest Control	47.50	Ins/Lia	Safety	Services	Bimonthly spraying	13765	1/6/2023	2/5/2023	1/18/2023

PAYROLL										
		3,577.17	Corporate	Payroll Expenses	Payroll Gross	1/1/2023 - 1/15/2023				
		\$4,255.72	Corporate	Payroll Expenses	Payroll Gross	1/16/2023-1/31/2023				
	Total	7,832.89								
		7.00	Corporate	Payroll Expenses	Payroll Expenses - Fees	1/1/2023 - 1/15/2023				
		7.00	Corporate	Payroll Expenses	Payroll Expenses - Fees	1/16/2023-1/31/2023				
	Total	14.00								
		48.13	Corporate	Payroll Expenses	SEP Employer Contribution	1/1/2023 - 1/15/2023				
		50.90	Corporate	Payroll Expenses	SEP Employer Contribution	1/16/2023-1/31/2023				
	Total	99.03								

Maroa Public Library District Regular Meeting Minutes

02/20/2023 | Maroa Public Library Conference Room - 6:30pm

1. Call to Order: Meeting called to order by Cindra Manint at 6:30pm.
2. Roll Call: Trustees present were Cindra Manint and Audra Newton. Trustees absent were Angela Foulke, Tony Norton, Amber Scott, Lindsey Hanes, and Mason Ricketts. Staff present included Sara Gentle.
3. Board President Remarks : No remarks.
4. Recognition of Visitors, Delegations, etc.: No visitors.
5. Public Comment Period : No Comments.

Consent Agenda for February 20, 2023

6. January 16, 2023 Meeting Minutes
7. January 2023 Director's Report & March 2023 Calendar
 - a. Sara presented a summary of current and planned library activities.
 - i. Family reading night is tomorrow evening. There are already 30 online RSVPs.
 - ii. March evening events include a hair braiding night and succulent plant craft which are both already full.
 - iii. March half-day for kids will be a service day for high school and junior high school students to stuff Easter eggs for the annual egg hunt that will occur on April 8th at 10am.
 - iv. Summer reading will run for the entire month of June, beginning and ending with parties, similar to last year.
8. Accountant & Treasurer's Reports for January 2023
 - a. The internet/phone plan has switched from Frontier to Rise Broadband. The library will save \$340 per month with the change and experience 200Mbps speed (previously 25Mbps).
 - b. Everything remains on budget.
9. List of Paid Bills for January 2023

Committee Reports: No public comments.

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

New Business

15. Computer and Internet Use Policy Review: To be reviewed next month.

Old Business

16. IMRF Progress Update: May be July 1, 2023 before we can start. Our representative is checking with the IMRF lawyers to see if it is possible for us to start before since the initial application start date was July 1, 2023.

Approvals

17. Approval, Consent Agenda: Tabled until March since there was not a quorum.
18. March 20, 2023, 6:30pm Meeting Agenda Suggestions
 - a. Personnel Policy (SEP revision)

Maroa Public Library District

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



- b. Circulation Information
- c. Safety of Children in Library

19. Adjournment: Meeting adjourned at 6:45pm.

Maroa Public Library District

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



Librarian's Report

February 2023 Statistics | March 20, 2023

Circulation and Patron Statistics

Total Check Outs	495	New Items	140
People Count	462	New Patrons	0
ILL	612in /195out	MPLD checkouts to MPLD patrons	233
Computer Users	15	OCLC	3
LOTG (Libby)	166	3M Cloud	0
Hoopla	37	Kanopy	4
Creative Bug	13		
Adult Program Attendance	145	Adult Program Count	18
Youth Program Attendance	2	Youth Program Count	1
Children's Program Attendance	69	Children's Program Count	6

Materials & Selection:

- Spring weeding in process for spring book sale.
- Reorganized and added a Christian historical fiction section.
- More shelving added to the kids' area.

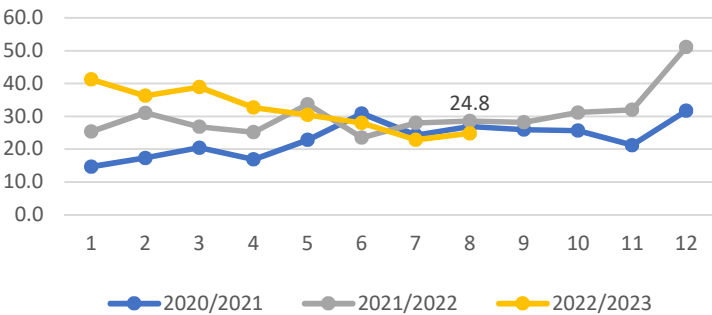
Programming & Events:

- Mardi Gras Family Reading Night went well. Fifty-three patrons attended.
- Ten students attended the first K-2 Crazy 8s session with seven more sessions to go.
- The annual Easter egg hunt will take place on 4/8 at 10am. If the weather doesn't cooperate, we will hand out bags of stuffed eggs for families to hide at home.
- Summer reading will run the entire month of June. This year's theme will be "Write Your Own Story."

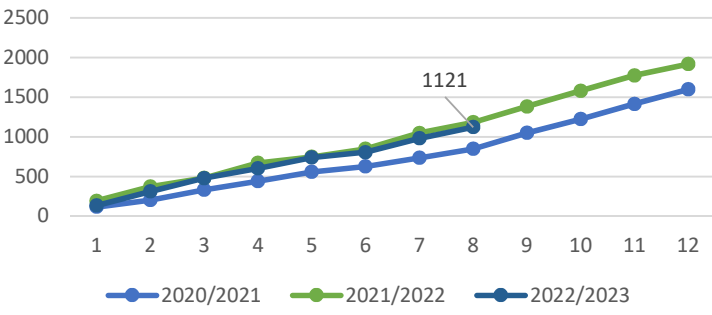
Building/Utilities:

- Phone/internet switch was not quite as smooth as we had hoped, but everything is now working well.
-

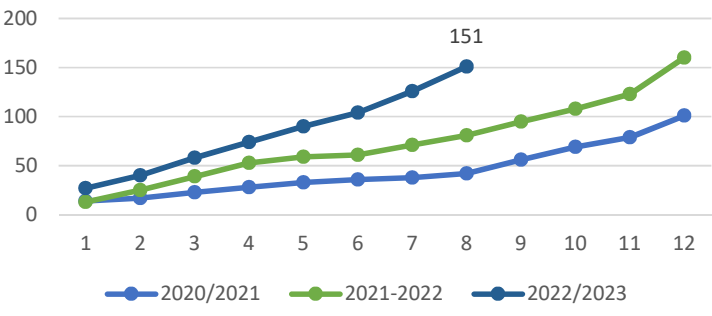
Average Checkouts Per Day



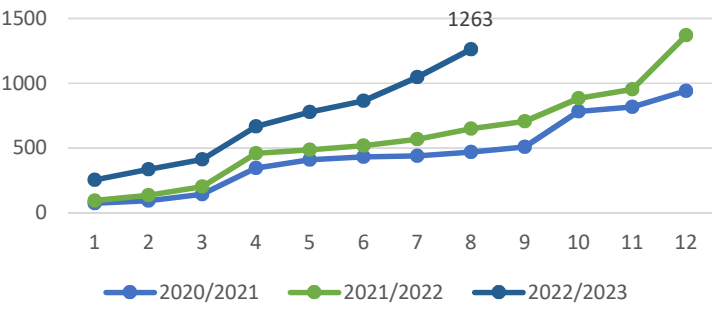
YTD New Items



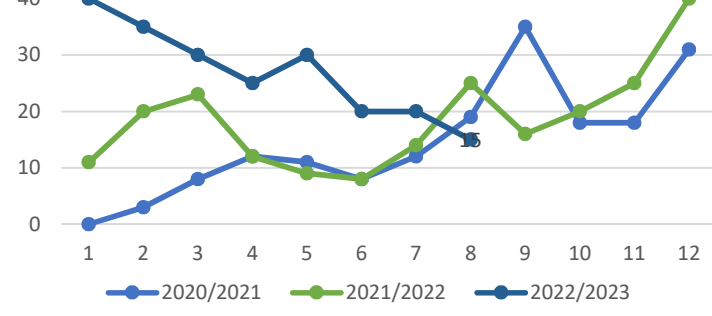
YTD Total Number of Programs



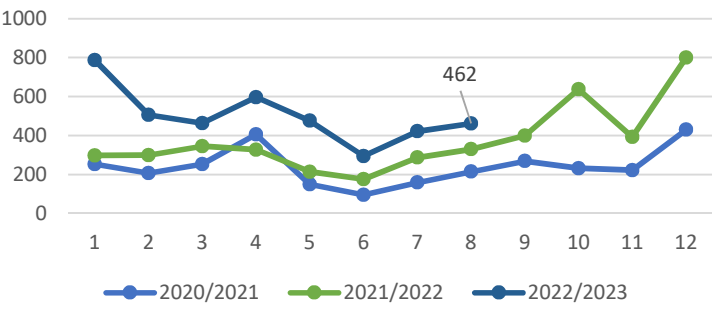
YTD Total Program Attendance



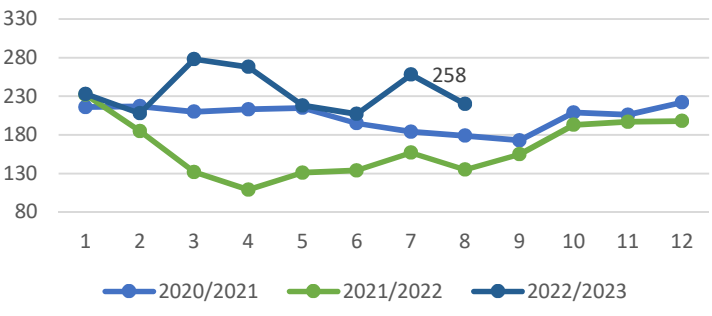
Monthly Computer Users



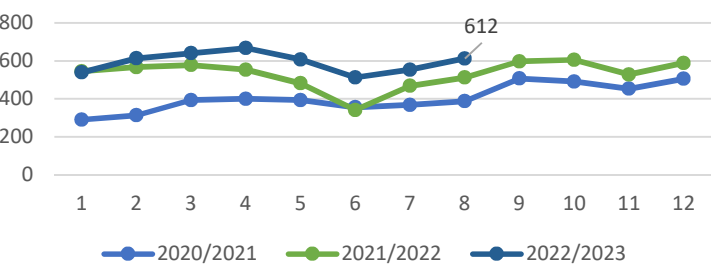
Monthly People Count

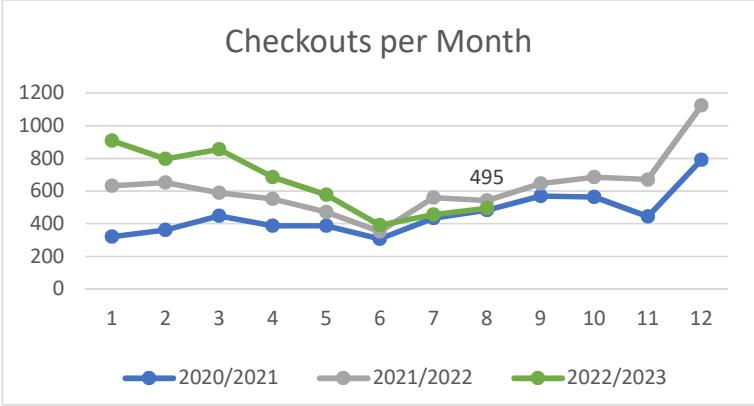
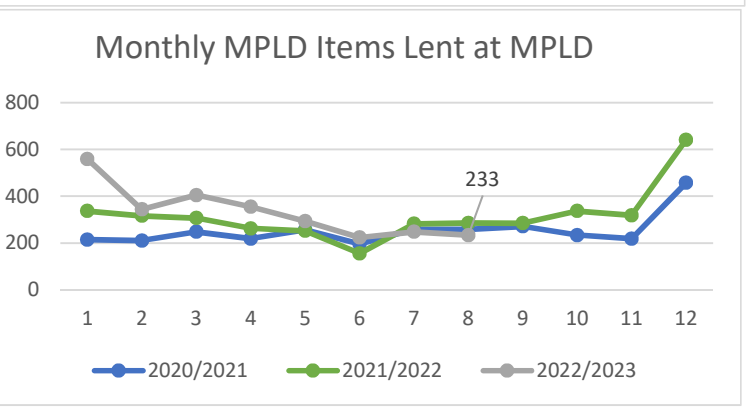
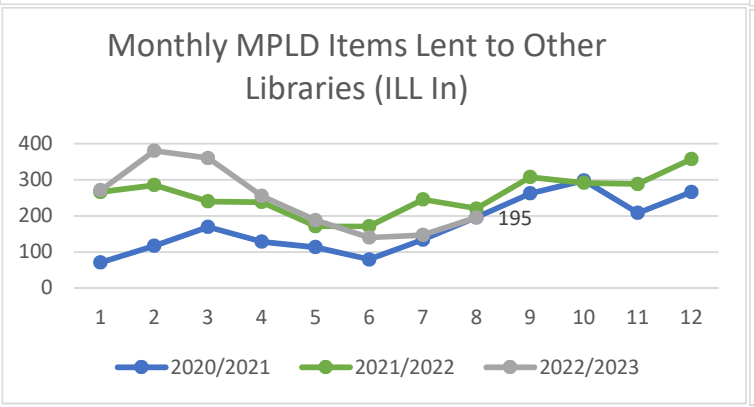


e-Resource Borrows/Month



Monthly Items Borrowed (Ordered In) from Other Libraries





Statistical Summary

2/1/2023 12:00:00 AM - 2/28/2023 11:59:59 PM

Maroa Public Library District (MARP-ZCH)

Record Counts - As of 3/1/2023 10:23 AM

	Bibs w/Items	Bibs w/o Items	Authority			
Global	1,644,469	41,240	765,786			
	Bibs w/Items	Items	Items Withdrawn	Patrons	Active Staff	Active Workstations
Branch Specific	18,198	18,377	0	706	6	21

Circulation Statistics

Check Outs	Borrowers	Check In	Overdue Items Checked In	Staff Overrides
495	72	426	37	0
Holds Placed	Holds Satisfied	Holds Cancelled		
150	182	19		

Records Added and Deleted

	Bibliographic	Authority	Items	Patrons
Added by Branch	0	0	140	0
Added by Other	5,097	5,959	0	0
Deleted by Branch	0	0	27	0
Deleted by Other	1,470	5,625	11	0

Financials

New Charges	Money Collected	Refunds	NET	Amounts Waived	Credits
\$155.99	\$173.00	\$0.00	\$173.00	\$147.94	\$0.00
			Total Outstanding Fines - As of 3/1/2023 10:23 AM		
			\$3,820.05		

PAC Statistics

Logins	Online Registrations	Holds Placed	Holds Cancelled
72	0	60	0

Mon	Tue	Wed	Thu	Fri	Sat	Sun
27	28	29	30	31	1	2
	<div>9am - Sewing at the</div> <div>1pm - Connect your users</div> <div>4pm - Crazy 8s (K-2nd)</div>	<div>10am - Exercise Class</div> <div>11am - Brain Games</div>		<div>10am - Exercise Class</div> <div>11am - Book Club</div>	<div>10am - StoryTime</div>	
3	4	5	6	7	8	9
	<div>9am - Sewing at the</div> <div>4pm - Crazy 8s (K-2nd)</div>	<div>10am - Exercise Class</div>	<div>6pm - VFW/AL Stoy</div>	<div>10am - Exercise Class</div>	<div>Take Home Craft Sign Up</div> <div>10am - Egg Hunt</div>	
10	11	12	13	14	15	16
<div>Take Home Craft Sign Up</div>	<div>9am - Sewing at the</div> <div>4pm - Crazy 8s (K-2nd)</div>	<div>10am - Exercise Class</div> <div>11am - Brain Games</div>		<div>10am - Exercise Class</div>	<div>10am - 3C Saturdays</div>	
17	18	19	20	21	22	23
<div>6:30pm - Library Board</div>	<div>9am - Sewing at the</div> <div>4pm - Crazy 8s (K-2nd)</div>	<div>10am - Exercise Class</div> <div>1pm - Kids Half Day</div>		<div>10am - Exercise Class</div>		
24	25	26	27	28	29	30
	<div>Take Home Craft Pick Up</div> <div>9am - Sewing at the</div> <div>4pm - Crazy 8s (K-2nd)</div> <div>6pm - Adult Wreath</div>	<div>10am - Exercise Class</div> <div>11am - Brain Games</div>		<div>10am - Exercise Class</div> <div>11am - Book Club</div>		

Kevin J. Huffman, CPA
Kevin R. Buckley, CPA
Tracie L. England, CPA
Cody R. Buckley, CPA
Daniel J. McGuire, CPA - Retired
Robert J. Yuhas Jr., CPA, CFP - 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 February 28, 2023 and 2022 and the related Statement of Revenues and Expenses - Modified Cash Basis - for the one month ended February 28, 2023 and 2022 and the year to date ended February 28, 2023 and the related statement of Revenues and Expenses - YTD Actual(eight months) vs. FY23 Budget (twelve months) - Modified Cash Basis for the period ended June 30, 2023. 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 FY23 Budget - Modified Cash Basis information of Maroa Public Library District for the year ending June 30, 2023, (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

March 2, 2023

Maroa Public Library District
Statements of Assets, Liabilities & Equity - Mod. Cash Basis
As of February 28, 2023

	Feb 28, 23	Feb 28, 22
ASSETS		
Current Assets		
Checking/Savings		
General Corp Acct	216,359.45	173,862.09
Building Maint Acct	21,566.45	14,191.30
Insurance & Liab Acct	106,376.60	108,520.87
Social Security Acct	16,881.23	14,698.22
Special Reserve Acct	31,547.07	26,530.72
R F Library Fund Acct	5,923.19	5,920.95
Working Cash Acct	9,055.20	9,049.53
Roberta Foulke Reserve CD-SSB	100,000.00	100,000.00
Total Checking/Savings	507,709.19	452,773.68
Total Current Assets	507,709.19	452,773.68
TOTAL ASSETS	507,709.19	452,773.68
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Other Current Liabilities		
Payroll Liabilities		
Fed/FICA/Med Payable	1,445.07	661.21
State Withholding Payable	367.64	153.09
Unemployment Taxes Payable	48.61	38.02
Retirement Payable	542.20	151.62
Total Payroll Liabilities	2,403.52	1,003.94
Total Other Current Liabilities	2,403.52	1,003.94
Total Current Liabilities	2,403.52	1,003.94
Total Liabilities	2,403.52	1,003.94
Equity		
Fund Balance - Corporate	262,252.77	226,129.94
Fund Balance - Liab. Insurance	89,867.82	69,194.10
Fund Balance - Social Security	12,227.06	10,996.04
Fund Balance - Equip & Bldg	13,009.32	11,470.70
Net Income	127,948.70	133,978.96
Total Equity	505,305.67	451,769.74
TOTAL LIABILITIES & EQUITY	507,709.19	452,773.68

Maroa Public Library District

Statements of Revenues & Expenses - Mod. Cash Basis

February 2023

	Feb 23	Feb 22	Jul '22 - Feb 23
Income			
Tax Levies			
Corporate	0.00	0.00	221,087.44
Liability Insurance	0.00	0.00	49,983.79
Social Security	0.00	0.00	9,003.09
Equipment & Building	0.00	0.00	17,686.74
Total Tax Levies	0.00	0.00	297,761.06
Income Per Capita-State Grants	0.00	0.00	3,180.10
Donations	0.00	0.00	170.00
Interest Income			
Interest Income - CD	0.00	0.00	100.27
Interest Income - Money Market	0.00	0.00	1.50
Interest Income - Corporate	0.00	6.83	177.54
Interest Income - Equip & Bldg	0.00	1.98	5.14
Interest Income - Liab Insur	0.00	13.59	26.25
Interest Income - Soc Sec	0.00	1.98	4.11
Total Interest Income	0.00	24.38	314.81
Misc. Income	170.47	21.61	1,072.03
Total Income	170.47	45.99	302,498.00
Expense			
CORPORATE FUNDS			
Materials			
Books	2,018.01	2,452.48	13,306.35
DVDs	147.59	0.00	2,753.41
E- Resources	442.99	0.00	3,190.80
Periodicals	198.97	116.97	924.01
Total Materials	2,807.56	2,569.45	20,174.57
Programs			
Children's Programs	181.95	95.69	814.30
Adult Programs	883.45	114.70	2,343.42
Summer Reading Program	300.00	0.00	1,665.46
Total Programs	1,365.40	210.39	4,823.18
Accounting Services	0.00	600.00	3,900.00
Legal Service	0.00	0.00	1,500.00
Legal Notice & Publications	0.00	0.00	471.58
Miscellaneous	0.00	0.00	12,402.00
Office Expense			
Equipment & Supplies	564.42	0.00	1,179.84
Service Charges and Fees	0.00	31.00	63.00
Membership	0.00	0.00	6,244.87
Postage	65.76	58.00	308.95
Total Office Expense	630.18	89.00	7,796.66
Payroll Expenses			
Payroll Gross	6,986.69	3,092.80	61,416.52
Payroll Expenses - Fees	14.00	8.75	106.75
S.E.P. Employer Contribution	96.26	0.00	795.05
Total Payroll Expenses	7,096.95	3,101.55	62,318.32

See Accountant's Compilation Report

Maroa Public Library District
Statements of Revenues & Expenses - Mod. Cash Basis
February 2023

	Feb 23	Feb 22	Jul '22 - Feb 23
Utilities			
Power	531.60	481.00	4,478.77
Telephone & Communications	675.28	0.00	2,995.05
Water	22.20	0.00	376.58
Total Utilities	<u>1,229.08</u>	<u>481.00</u>	<u>7,850.40</u>
Total CORPORATE FUNDS	13,129.17	7,051.39	121,236.71
INSURANCE & LIABILITY			
Safety			
Dir. Salary - Ins. Portion	320.84	0.00	2,566.72
Hourly	215.82	0.00	442.42
Supplies	37.55	39.24	7,761.55
Services	600.81	1,004.13	13,646.22
Total Safety	<u>1,175.02</u>	<u>1,043.37</u>	<u>24,416.91</u>
Insurance			
Unemployment Insurance	26.33	10.82	97.14
Liability Insurance	0.00	0.00	2,184.00
Total Insurance	<u>26.33</u>	<u>10.82</u>	<u>2,281.14</u>
Risk Management	<u>194.60</u>	<u>0.00</u>	<u>8,199.16</u>
Total INSURANCE & LIABILITY	1,395.95	1,054.19	34,897.21
SOCIAL SECURITY			
Payroll Taxes			
FICA	466.45	191.75	3,994.39
Medicare	109.08	44.85	934.17
Total Payroll Taxes	<u>575.53</u>	<u>236.60</u>	<u>4,928.56</u>
Total SOCIAL SECURITY	575.53	236.60	4,928.56
BUILDING & EQUIPMENT			
Computer and Maintenance	1,060.60	616.33	5,136.64
Copiers	111.37	96.00	879.99
Grounds Maintenance	0.00	0.00	1,440.00
Landscaping	0.00	0.00	806.50
Repairs	0.00	0.00	2,994.13
Contingencies	0.00	0.00	2,229.56
Total BUILDING & EQUIPMENT	<u>1,171.97</u>	<u>712.33</u>	<u>13,486.82</u>
Total Expense	<u>16,272.62</u>	<u>9,054.51</u>	<u>174,549.30</u>
Net Income	<u>-16,102.15</u>	<u>-9,008.52</u>	<u>127,948.70</u>

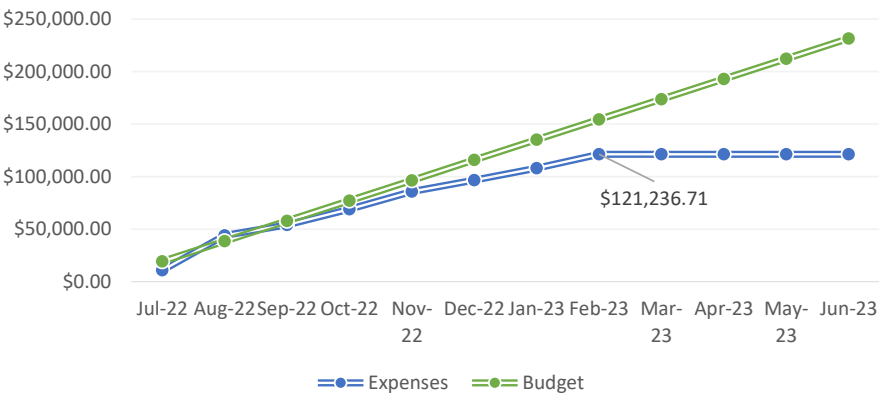
Maroa Public Library District
Stmnt of Rev & Exp-YTD Actual vs FY23 Budget-Mod Cash Basis
 July 2022 through February 2023

	Jul '22 - Feb 23	Budget	\$ Over Budget	% of Budget
Income				
Tax Levies				
Corporate	221,087.44	231,837.44	-10,750.00	95.4%
Liability Insurance	49,983.79	71,383.80	-21,400.01	70.0%
Social Security	9,003.09	9,003.09	0.00	100.0%
Equipment & Building	17,686.74	26,666.84	-8,980.10	66.3%
Total Tax Levies	297,761.06	338,891.17	-41,130.11	87.9%
Income Per Capita-State Grants	3,180.10	0.00	3,180.10	100.0%
Grants	0.00	0.00	0.00	0.0%
Donations	170.00	0.00	170.00	100.0%
Interest Income				
Interest Income - CD	100.27	0.00	100.27	100.0%
Interest Income - Money Market	1.50	0.00	1.50	100.0%
Interest Income - Corporate	177.54	0.00	177.54	100.0%
Interest Income - Equip & Bldg	5.14	0.00	5.14	100.0%
Interest Income - Liab Insur	26.25	0.00	26.25	100.0%
Interest Income - Soc Sec	4.11	0.00	4.11	100.0%
Total Interest Income	314.81	0.00	314.81	100.0%
Misc. Income	1,072.03	1,000.00	72.03	107.2%
Total Income	302,498.00	339,891.17	-37,393.17	89.0%
Expense				
CORPORATE FUNDS				
Materials				
Books	13,306.35	27,000.00	-13,693.65	49.3%
DVDs	2,753.41	5,000.00	-2,246.59	55.1%
E- Resources	3,190.80	21,000.00	-17,809.20	15.2%
Periodicals	924.01	1,600.00	-675.99	57.8%
Total Materials	20,174.57	54,600.00	-34,425.43	36.9%
Programs				
Children's Programs	814.30	5,750.00	-4,935.70	14.2%
Adult Programs	2,343.42	5,750.00	-3,406.58	40.8%
Summer Reading Program	1,665.46	3,000.00	-1,334.54	55.5%
Total Programs	4,823.18	14,500.00	-9,676.82	33.3%
Accounting Services	3,900.00	8,000.00	-4,100.00	48.8%
Legal Service	1,500.00	5,000.00	-3,500.00	30.0%
Legal Notice & Publications	471.58	750.00	-278.42	62.9%
Contingencies	0.00	5,000.00	-5,000.00	0.0%
Miscellaneous	12,402.00	10,000.00	2,402.00	124.0%
Office Expense				
Equipment & Supplies	1,179.84	5,100.00	-3,920.16	23.1%
Service Charges and Fees	63.00	500.00	-437.00	12.6%
Membership	6,244.87	6,600.00	-355.13	94.6%
Postage	308.95	800.00	-491.05	38.6%
Professional Development	0.00	500.00	-500.00	0.0%
Total Office Expense	7,796.66	13,500.00	-5,703.34	57.8%
Payroll Expenses				
Payroll Gross	61,416.52	106,400.00	-44,983.48	57.7%
Payroll Expenses 1	0.00	0.00	0.00	0.0%
Payroll Expenses - Fees	106.75	250.00	-143.25	42.7%
S.E.P. Employer Contribution	795.05	600.00	195.05	132.5%
Total Payroll Expenses	62,318.32	107,250.00	-44,931.68	58.1%
Utilities				
Power	4,478.77	8,850.00	-4,371.23	50.6%
Telephone & Communications	2,995.05	3,600.00	-604.95	83.2%
Water	376.58	500.00	-123.42	75.3%
Total Utilities	7,850.40	12,950.00	-5,099.60	60.6%
Total CORPORATE FUNDS	121,236.71	231,550.00	-110,313.29	52.4%
INSURANCE & LIABILITY				
Safety				
Dir. Salary - Ins. Portion	2,566.72	4,100.00	-1,533.28	62.6%
Hourly	442.42	3,000.00	-2,557.58	14.7%
Supplies	7,761.55	16,500.00	-8,738.45	47.0%
Services	13,646.22	16,500.00	-2,853.78	82.7%
Total Safety	24,416.91	40,100.00	-15,683.09	60.9%
Insurance				
Commerical and Worker's Comp	0.00	800.00	-800.00	0.0%

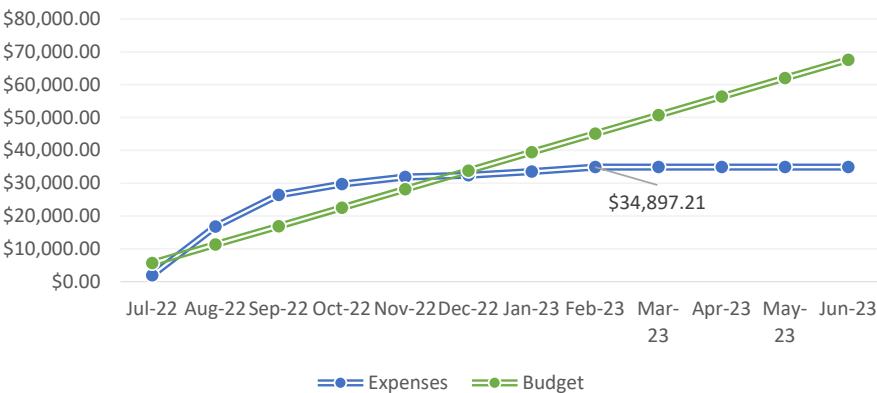
Maroa Public Library District
Stmnt of Rev & Exp-YTD Actual vs FY23 Budget-Mod Cash Basis
July 2022 through February 2023

	Jul '22 - Feb 23	Budget	\$ Over Budget	% of Budget
Unemployment Insurance	97.14	400.00	-302.86	24.3%
Liability Insurance	2,184.00	6,600.00	-4,616.00	32.1%
Total Insurance	2,281.14	8,000.00	-5,718.86	28.5%
Risk Management	8,199.16	15,500.00	-7,300.84	52.9%
Legal Fees	0.00	1,000.00	-1,000.00	0.0%
Contingencies	0.00	3,000.00	-3,000.00	0.0%
IMRF Loan	0.00	3,000.00	-3,000.00	0.0%
Total INSURANCE & LIABILITY	34,897.21	70,600.00	-35,702.79	49.4%
SOCIAL SECURITY				
Payroll Taxes				
FICA	3,994.39	0.00	3,994.39	100.0%
Medicare	934.17	0.00	934.17	100.0%
Total Payroll Taxes	4,928.56	0.00	4,928.56	100.0%
SOCIAL SECURITY - Other	0.00	9,000.00	-9,000.00	0.0%
Total SOCIAL SECURITY	4,928.56	9,000.00	-4,071.44	54.8%
BUILDING & EQUIPMENT				
New Equipment	0.00	5,000.00	-5,000.00	0.0%
Computer and Maintenance	5,136.64	8,000.00	-2,863.36	64.2%
Copiers	879.99	2,000.00	-1,120.01	44.0%
Grounds Maintenance	1,440.00	3,000.00	-1,560.00	48.0%
Landscaping	806.50	1,000.00	-193.50	80.7%
Repairs	2,994.13	5,100.00	-2,105.87	58.7%
Contingencies	2,229.56	2,500.00	-270.44	89.2%
Total BUILDING & EQUIPMENT	13,486.82	26,600.00	-13,113.18	50.7%
Total Expense	174,549.30	337,750.00	-163,200.70	51.7%
Net Income	127,948.70	2,141.17	125,807.53	5,975.6%

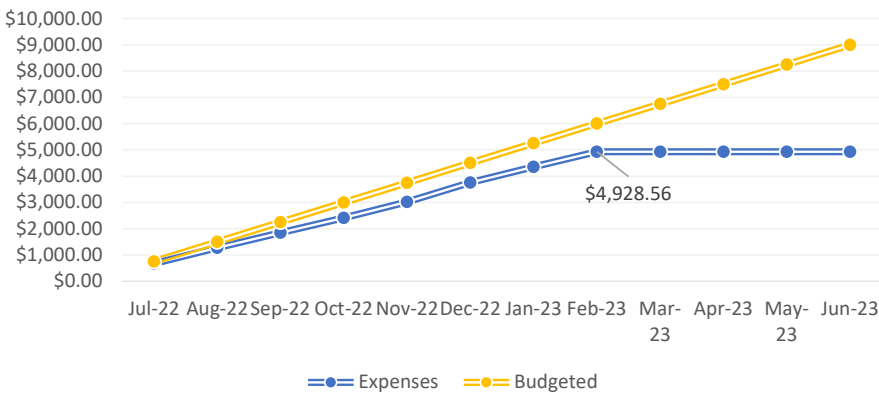
CORPORATE



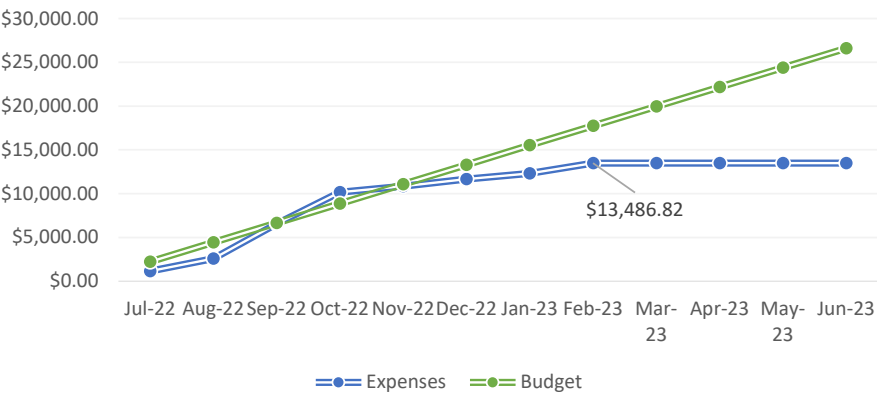
INSURANCE & LIABILITY



SOCIAL SECURITY



BUILDING & MAINTENANCE



March 20, 2023
February 2023 Deposits Bills

Item	Deposit Type	Amount	Check Number	Company/Person	Sub	Description				
1	Cash	33.75	N/A	Cash Drawer						
2	Check	106.72	5015	LIMRICC-UCGA		Audit Dividends				
3	Check	30.00	118	Leihser		Conference Room Rental				
	Total	170.47								

Item	Company	Amount	General	Sub	Specific	Description	Check Number	Billing Date	Due Date	Payment Mailed
1	Baker & Taylor	899.53	Corporate	Materials	Books		13771	1/13/23-1/26/23	2/13/2023	2/1/2023
2	Cengage	71.97	Corporate	Materials	Books		13775	1/18/2023	2/17/2023	2/1/2023
3	Overdrive	224.81	Corporate	Materials	E-Resources		13777	1/19/2023	2/19/2023	2/1/2023
4	Ameren	531.60	Corporate	Utilities	power		13770	1/27/2023	3/28/2023	2/1/2023
5	Frontier	430.28	Corporate	Utilities	Telecommunication		13774	1/16/2023	2/9/2023	2/1/2023
6	Rise Broadband	245.00	Corporate	Utilities	Telecommunication		13778	1/20/2023	Upon Receipt	2/1/2023
7	City of Maroa	22.20	Corporate	Utilities	water		13772	1/30/2023	2/17/2023	2/1/2023
8	Thoms Plumbing	104.00	Ins/Lia	Safety	Services	Leaky Toilets	13779	1/12/2023		2/1/2023
9	Lazerware	522.93	Corporate	Office Expense	Supplies	Laptop/Mouse	13776	1/19/2023	2/18/2023	2/1/2023
9	Lazerware	497.21	Building	Equipment	Computers	Laptop	13776	1/19/2023	2/18/2023	2/1/2023
9	Lazerware	194.60	Ins/Lia	Risk Management		Warranty/Protective Co	13776	1/19/2023	2/18/2023	2/1/2023
8	ESS	325.00	Ins/Lia	Safety	Cleaning		13773	2/1/2023	3/1/2023	2/1/2023

Item	Company	Amount	General	Sub	Specific	Description	Check Number	Billing Date	Due Date	Payment Mailed
1	Baker & Taylor	909.51	Corporate	Materials	Books		13782	1/27/23-2/15/23	2/27/2023	2/18/2023
2	Overdrive	218.18	Corporate	Materials	e-Resources		13787	2/1/23-2/15/23	upon receipt	2/18/2023
3	Washington Examiner	49.00	Corporate	Materials	Periodicals		13793	2/1/2023	2/7/2023	2/18/2023
4	Danville Public Library	107.00	Corporate	Materials	Books	Lost Material	13783	n/a	n/a	2/18/2023
5	Springfield Art Association	30.00	Corporate	Materials	Books	Lost Material	13790	n/a	n/a	2/18/2023
6	Decatur Quilter's Guild	250.00	Corporate	Programs	Adult	Book Club Trip	13784	n/a	n/a	2/18/2023
7	A Clown & More Entertainment	300.00	Corporate	Programs	Summer Reading	Summer Read Kickoff	13780	n/a	n/a	Holding

March 20, 2023

February 2023 Deposits Bills

8	Sara Gentle	53.02	Corporate	Programs	Children	Family Read Night	13788	n/a	n/a	2/18/2023
7	American Express	147.59	Corporate	Materials	DVDs	dvd	13781	2/14/2023	3/10/2023	2/18/2023
7	American Express	424.11	Corporate	Programs	Adult		13781	2/14/2023	3/10/2023	2/18/2023
7	American Express	114.28	Corporate	Programs	Children		13781	2/14/2023	3/10/2023	2/18/2023
7	American Express	41.49	Corporate	Office Expense	Supplies	Laminate & Desk Rail	13781	2/14/2023	3/10/2023	2/18/2023
8	Visa - Sara	19.78	Corporate	Programs	Adult	Book Club Snacks	13792	2/7/2023	3/4/2023	2/18/2023
8	Visa - Sara	149.97	Corporate	Materials	Periodicals	WSJ	13792	2/7/2023	3/4/2023	2/18/2023
8	Visa - Sara	65.76	Corporate	Office Expense	Postage		13792	2/7/2023	3/4/2023	2/18/2023
8	Visa - Sara	37.55	Ins/Lia	Safety	Supplies	Batteries/Sidewalk Salt	13792	2/7/2023	3/4/2023	2/18/2023
9	Visa - Kristy	14.65	Corporate	Programs	Children	Kids Event Snacks	13791	2/7/2023	3/4/2023	2/18/2023
9	Visa - Kristy	189.56	Corporate	Programs	Adult	Adult Programs & Take Homes	13791	2/7/2023	3/4/2023	2/18/2023
10	Watts	111.37	Building	Equipment	Printer	copies	13794	2/7/2023	3/8/2023	2/18/2023
11	Lazerware	563.39	Building	Equipment	Computers	Lease and maintenance	13786	2/7/2023	3/9/2023	2/18/2023
11	Lazerware	90.94	Ins/Lia	Safety	Services	Firewall/BatteryBackup	13786	2/7/2023	3/9/2023	2/18/2023
12	GFL	33.37	Ins/Lia	Safety	Services	Trash Removal	13785	12/20/2023	upon receipt	2/18/2023
13	Scotty's Pest Control	47.50	Ins/Lia	Safety	Services	Bimonthly spraying	13789	2/9/2023	3/11/2023	2/18/2023

PAYROLL										
		3,799.68	Corporate	Payroll Expenses	Payroll Gross	2/1/23-2/15/23				
		3,723.67	Corporate	Payroll Expenses	Payroll Gross	2/16/23-2/28/23				
	Total	7,523.35								
		7.00	Corporate	Payroll Expenses	Payroll Expenses - Fees	2/1/23-2/15/23				
		7.00	Corporate	Payroll Expenses	Payroll Expenses - Fees	2/16/23-2/28/23				
	Total	14.00								
		48.13	Corporate	Payroll Expenses	SEP Employer Contribution	2/1/23-2/15/23				
		48.13	Corporate	Payroll Expenses	SEP Employer Contribution	2/16/23-2/28/23				
	Total	96.26								



A Professional Corporation
140 South Dearborn Street, Suite 600
Chicago, IL 60603
www.ancelglink.com

Julie A. Tappendorf
jtappendorf@ancelglink.com
(P) 312.604.9182
(F) 312.782.0943

MEMORANDUM

To: Reaching Across Illinois Libraries (RAILS)
From: Julie Tappendorf, Ancel Glink
Subject: Compliance with the Decennial Committee on Local Government Efficiency Act, 50 ILCS 70/1 *et seq.*
Date: March 10, 2023

On June 10, 2022, Governor Pritzker signed the Decennial Committee on Local Government Efficiency Act, 50 ILCS 70/1 *et seq.*, into law. This law requires all Illinois local governments that impose a tax (as defined in the Act and exempting municipalities and counties) to convene a committee to study and report on local government efficiency. There are certain actions that impacted local governments must take to take the first step in compliance with this law by no later than June 10, 2023.

Under this law, impacted local governments must:

1. Form a committee to study local efficiencies and meet for the first time no later than June 10, 2023.
2. Have the committee meet at least three times.
3. Prepare a written report with recommendations (if any) on efficiencies and increased accountability.
4. File the report with the county (or each county in which your local government is located).

WHO HAS TO COMPLY?

The Act applies to "all entities that levy taxes and are also units of local government, as defined in Section 1 of Article VII of the Illinois Constitution, except municipalities and counties." This definition clearly includes library districts, as they are units of local government that levy taxes.

A question has been raised whether municipal libraries organized under the Local Library Act (including village and city libraries) must also comply with the Act. Unfortunately, this is not quite as clear under the Act.

Some municipal libraries have been advised by the municipal attorney that they do not need to comply because they are exempt under the "municipalities" exemption. This interpretation seems difficult to justify, however, as "municipalities" are separate governmental entities organized under the Illinois Municipal Code, where municipal libraries are organized under the Local Library Act, with both government entities having separate governing bodies. Moreover, the Attorney

General has issued an opinion that municipal libraries are considered “units of local government” under Section 1 of Article VII of the Illinois Constitution, as special districts, separate and apart from municipalities. *See* Ill. Atty. Gen. Op. 81-002

An alternative argument for exempting municipal libraries from the Act that seems more legally defensible is that although municipal libraries fall within the definition of “units of local government, as defined in Section of Article VII of the Illinois Constitution,” they do not levy taxes solely on their own behalf – instead, the municipality levies the library tax on the library’s behalf. There are several Attorney General opinions finding that while municipal libraries are “units of local government” under the Illinois constitution, they do not have the authority to levy taxes. *See* Ill. Atty. Gen. Op. 98-002. Since the Act only requires units of local government that “levy taxes” to comply with the Act, there is a legally defensible argument that municipal libraries are not subject to the Act.

As I understand it, the Illinois Library Association (ILA) has taken the position that municipal libraries do not have to comply with the Act, providing some support to municipal libraries if they choose that position.

Although there is a defensible argument that city and village libraries established under the Local Library Act do not have to comply with the Decennial Act, that would not prevent a library from choosing to take a more conservative approach and follow the procedures set out in the Act.

Ultimately, each municipal library will need to make the determination itself whether to comply with the Act and form a committee and should consult with their legal counsel on this matter.

WHO HAS TO BE ON THE COMMITTEE?

Section 10(b) of the Act specifies that the committee’s membership must include the elected or appointed members of the governing board. In addition, it must include any chief executive officer (such as the library director) and “other officer” of the local government. The committee must also include at least two residents within the territory served by the local government who are appointed by the committee chair. The committee chair can also appoint others to serve on the committee. Committee members are not compensated but can be reimbursed for any committee-related expenses.

WHAT DOES THE COMMITTEE HAVE TO DO?

The committee is required to meet at least three times, with the first meeting occurring no later than June 10, 2023. The committee meeting can be the same day as the governing body’s board meeting. It can even be a part of the regular board meeting, provided the committee meeting is listed as a part of the meeting agenda and there is a majority of the committee members present. All other requirements of the Open Meetings Act (notice, minutes, etc.) also apply to these committee meetings.

WHAT NEEDS TO HAPPEN AT THESE COMMITTEE MEETINGS?

The committee must “summarize its work and findings within a written report, which must include recommendations in respect to increased accountability and efficiency and must provide the report to the county board in which the governmental unit is located no later than 18 months after the formation of the committee.” The goal is for the committee to study and report on local government efficiencies. Ultimately, this can be as simple or complex as you make it.

To assist libraries in working through the process of discussing, considering, and preparing the required report, we put together a draft sample report (attached as **Exhibit A**). Note that the specifics of the report are not detailed in the Act itself, so Libraries could customize the attached sample template or create its own report that meets its needs.

First meeting: This meeting would essentially be an “organizational” meeting to identify committee members, set deadlines for next steps, designate different committee members to compile information and identify efficiencies the local government currently has in place, and whether there are increased opportunities for efficiency and whether there are additional opportunities for accountability. This would include identifying any intergovernmental agreements currently have in place, or whether there are additional opportunities for intergovernmental cooperation (sharing equipment, personnel, resources, etc.). The committee can also discuss at this meeting whether the committee members want to gather and analyze information, or whether it wants to employ specialists in public administration and governmental management or other consultants. Keep in mind that this law is an unfunded mandate, so payment for anyone hired by the committee will have to come from library funds.

Second meeting: This meeting could be used to take the information gathered by the committee and compile it into a draft report. The committee can also identify any additional information that might be needed to prepare a final report.

Third meeting: At this meeting, the committee can finalize and approve the report.

Remember, the Act requires a *minimum* of three meetings; however, a committee could have as many meetings as it needs or wants. These meetings could be held throughout the year leading up to the report deadline, which is 18 months after the first committee meeting.

Additional Requirements: At the end of each meeting, the committee must “conduct a survey of residents who attended asking for input on the matters discussed at the meeting.” A committee could poll the people present at the meeting while at the meeting or send out an email survey following the meeting to those attendees who provided an email address to the committee.

WHAT DO WE DO WITH THE REPORT ONCE IT HAS BEEN PREPARED?

Section 25 of the Act requires the committee to provide its report to the county board. In addition, the Act provides that the reports must be available to the public, so libraries might consider posting the reports on their websites or making sure the reports are readily available upon request.

Safety of Children in the Library

10/17/2017 | Revision 03

General

The Maroa Public Library welcomes children of all ages to use its facilities and services. The responsibility for the care, safety and behavior of children using the Library rests with the parent/guardian or caregiver age 16 or older. As with any patron, a child's behavior is unacceptable if it disrupts the normal use of the Library by other patrons or interferes with the staff or volunteers in the performance of their duties. Library staff and volunteers are not responsible for supervising children.

This policy is intended to inform the public and to guide Library staff and volunteers when they are confronted by children who are misbehaving or who are unattended. In circumstances addressed by this policy, the Library staff or volunteer on duty will follow the guidance provided herein and will exercise sound judgment considering all relevant facts. Library staff and volunteers will not physically prevent a child from leaving the Library, assume responsibility for a child or accompany an unrelated child off Library premises.

Children under age 8 must have a caregiver, age 16 or over, present in the Library. Children 8 - 12 may use the Library unattended for an amount of time appropriate to their age and maturity provided that the Library staff or volunteer on duty has been informed of how to contact the child's parent or caregiver. Library staff and volunteers on duty who observe unacceptable behavior will inform the child and caregiver, if present, of this policy. If inappropriate behavior continues, the child will be asked to leave the Library. If the child is unaccompanied by a parent or caregiver, the staff or volunteer will follow the policy for unattended children.

Unattended Children

If a child under the age of 8 is in the Library without a parent or caregiver, Library staff or volunteer on duty will:

1. Attempt to comfort the child, if necessary.
2. Locate the parent or caregiver in the Library and explain the Child Safety Policy
3. Make reasonable efforts to contact the parent/caregiver to pick up the child. Inform the Director or, in the Director's absence, a library employee who will then call the Maroa Police Department to pick up the child if the caregiver cannot be located or refuses to pick up the child at closing.

Computer Services

Children under the age of 16 must be accompanied by an adult in the computer area.

Adults in the Children's Area

To provide an appropriate and safe atmosphere for children, adults (17 and over) who are not accompanied by children are to use the Children's Library section only for the purposes of retrieving materials, speaking with Library staff.

Original Revision: 11/16/2017

Revision 02 9/15/17

Maroa Public Library District

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





Maroa Public Library

[Home](#)[About](#)[Events](#)[Patron Information](#)[Board of Trustees](#)

Circulation

Patrons are limited to checking out 5 items per material type at a time.

Renewals

Books....2 weeks....two renewals

CDs....1 week....two renewals

Magazines....1 week....One time renewal

DVDs....2 weeks....One time renewal

Art Work....2 weeks....One time renewal

Reference....1 week....One time renewal

Fines

Maroa Public Library is a fine-free library. No late fees will be charged. However, no new materials may be checked out until all overdue materials are returned. Any materials 30 days or more overdue will be deemed lost and the patron billed for full replacement cost.

Lost Materials

Materials more than 1 month overdue will be considered lost.

Replacement costs plus processing fees will become the patron's responsibility.

The patron will be notified and given 5 business days to return material.

If the lost material is not returned within 5 business days, the patron will be charged, in the format of a "Billing Notice," the replacement cost.

Damaged Materials

If items are returned in damaged condition that requires them to be repaired or replaced, repair costs and/or replacement costs are the responsibility of the patron.

Lost Library Cards

The initial library card will be provided to the patron at no cost.

Should the initial card need to be replaced, there will be a \$1.00 fee for each new card issued.

**ALL MATERIALS MUST BE RETURNED, FINES PAID, AND HAVE YOUR LIBRARY CARD IN GOOD STANDING
BEFORE YOU ARE ALLOWED TO CHECK OUT ANY MATERIAL, HAVE COMPUTER PRIVILEGES AND/OR**

**ATTEND LIBRARY SPONSORED ACTIVITIES. PLEASE REFER TO OUR "OVERDUE, LOST OR DAMAGED POLICY
BELOW FOR MORE INFORMATION.**

Overdue, Lost or Damaged Policy

© 2017 by Maroa Public Library. Created with Wix.com

