

Maroa Public Library District Regular Meeting Agenda

08/19/2024 | Maroa Public Library Conference Room - 6:00pm

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

Consent Agenda

6. July 15, 2024 Meeting Minutes
7. Director's Report & September 2024 Calendar
8. Accountant & Treasurer's Reports for June 2024 & July 2024
9. List of Paid Bills for July 2024

Committee Reports:

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

New Business

15. Budget Hearing
16. Budget and Appropriations Ordinance
17. Building Maintenance Tax Ordinance
18. Patron Conduct Policy Review
19. Insurance Appraisal

Old Business

20. n/a

Approvals

21. Approval, Consent Agenda
22. Approval, Non-Resident/ Library Card Policy
23. Approval, Building Maintenance Tax Ordinance
24. Approval, FY24-25 Board Offices
25. 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



26. September 16, 2024, 6:00pm Meeting Agenda Suggestions
 - a. Technology Plan Review
 - b. Tax Levy Ordinance
 - c. Annual Financial Report

27. 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

07/15/2024 | Maroa Public Library Conference Room - 6:00pm

1. Call to Order: Meeting called to order by Board Vice President Audra Newton at 6:05pm.
2. Roll Call: Trustees present included Audra Newton, Lindsey Hanes, Kim Wright, Cindy Manint, and Jason Manint. Trustees absent were Tony Norton and Mason Ricketts. Staff person present included Sara Gentle.
3. Board President Remarks: Audra began the meeting with a review of the consent agenda.
4. Recognition of Visitors, Delegations, etc.: No visitors present.
5. Public Comment Period: No public comment.

Consent Agenda

6. June 17, 2024 Meeting Minutes: Presented.
7. Director's Report & August 2024 Calendar: Highlights included
 - a. A review of final stats for the 2023/2024 fiscal year showed traffic was up by 16%. Checkouts however were down by 14%. Program attendance was also up by 56% over the previous year.
 - b. Summer reading ended with 161 registered participants and 307 check-ins.
 - c. The Maroa Festival Bingo brought in \$401. Prizes costed \$300 so the Library profited by \$101.
 - d. The side fountain broke when a minor threw a firework into it on July 4th. Sara's working to find a replacement top.
8. Accountant & Treasurer's Reports for June 2024: The accountant report is still in audit and will be presented next month.
9. List of Paid Bills for June 2024: Presented.

Committee Reports: No committee reports were given this month.

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

New Business

15. Annual Non-Resident Card: Sara presented a new Library Card Policy that will allow non-residents who live in surrounding communities to purchase a library card. The

Maroa Public Library District

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



cost will be set based on Library taxes and state rules.

16. Personnel Policy Review: Policy reviewed.
17. Building Maintenance Tax Ordinance: Sara had not received the ordinance from the lawyer yet. This will be presented at next month's meeting.
18. Board Member Offices, including Whistleblower Auditing Official: Trustees present decided to keep officers the same for the next fiscal year.

Old Business

19. Disaster Plan Revision: Sara presented a fourth revision of a disaster plan that will be kept near all staff stations.

Approvals

20. Approval, Consent Agenda: Motion to approve made by Cindy Manint. Motion seconded by Kim Wright.
21. Approval, Non-Resident/ Library Card Policy: Lindsey Hanes motioned to approve the new Library Card Policy. Jason Manint seconded the motion.
22. Approval, Building Maintenance Tax Ordinance: Deferred to the next board meeting.
23. Approval, FY24-25 Board Offices: Kim Wright motioned to keep officers the same as the previous fiscal year. Cindy Manint seconded the motion.
24. Closed Session (requires roll call vote with applicable statutory citations): No motion.
25. August 19, 2024, 6:00pm Meeting Agenda Suggestions
 - a. Budget Hearing
 - b. Budget & Appropriations Ordinance
 - c. Patron Conduct Policy Review
26. Adjournment: Meeting adjourned at 6:34pm.

Librarian's Report

June 2024 Statistics | July 15, 2024

Circulation and Patron Statistics

Total Check Outs	849	New Items	130
People Count	1200	New Patrons	12
ILL	626in/145out	MPLD checkouts to MPLD patrons	704
Computer Users	63	OCLC	1
LOTG (Libby)	126	3M Cloud	6
Hoopla	52	Kanopy	0
Creative Bug	13	Self-Directed Program Attendance	33
Adult Program Attendance	170	Adult Program Count	21
Youth Program Attendance	0	Youth Program Count	0
Children's Program Attendance	353	Children's Program Count	23
General Program Attendance	548	General Program Count	8

Materials & Selection:

- Ten percent of the total operational budget for FY23-24 was spent on materials. "Serving Our Public 4.0 Standards for Illinois Public Libraries" recommends between 8 and 12 percent.

Programming & Events:

- Summer Reading went extremely well with 161 registrations and 307 check-ins.
- The Maroa recreation/summer reading continues for three weeks in July. Attendance has stayed steady between 15 and 19 children per program.
- Freedom Festival Bingo raised \$401. We spent \$300 on prizes, so the event made \$101. Dan Wild had a steady stream for caricatures the entire 3 hours he was at the event.

Building/Safety:

- I still plan to begin collecting estimates for repainting the library in July or August.
- A minor threw a firework into the west fountain and broke the top planter. The event was recorded however the video was not clear enough to identify the culprit. I hope to use the opportunity to use the current base for its intended purpose (planter) and replace it with a plastic base.

Administrative/Staff:

- We'll plan emergency drills after the revised Disaster Plan is approved.

Statistical Summary

7/1/2024 12:00:00 AM - 7/31/2024 11:59:59 PM

Maroa Public Library District (MARP-ZCH)

Record Counts - As of 8/1/2024 5:17 PM

	Bibs w/Items	Bibs w/o Items	Authority			
Global	1,616,059	49,051	769,464			
Branch Specific	Bibs w/Items	Items	Items Withdrawn	Patrons	Active Staff	Active Workstations
	18,381	18,486	0	738	8	26

Circulation Statistics

Check Outs	Borrowers	Check In	Overdue Items Checked In	Staff Overrides
551	98	528	113	0
Holdings Placed	Holdings Satisfied	Holdings Cancelled		
136	109	19		

Records Added and Deleted

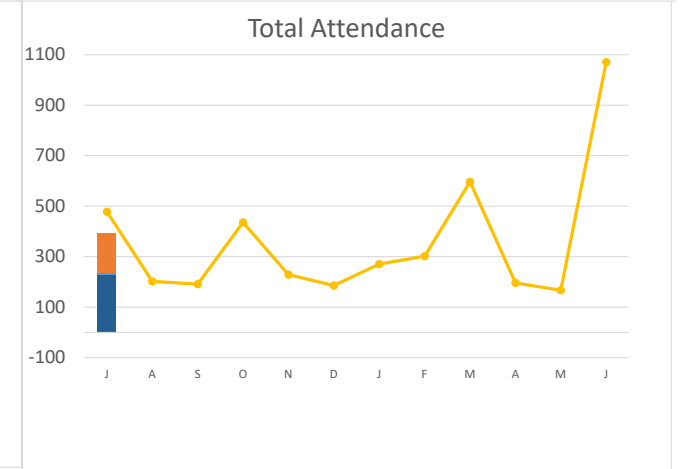
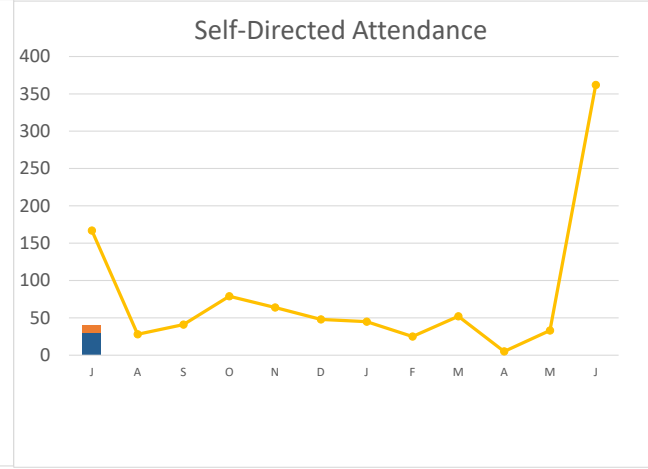
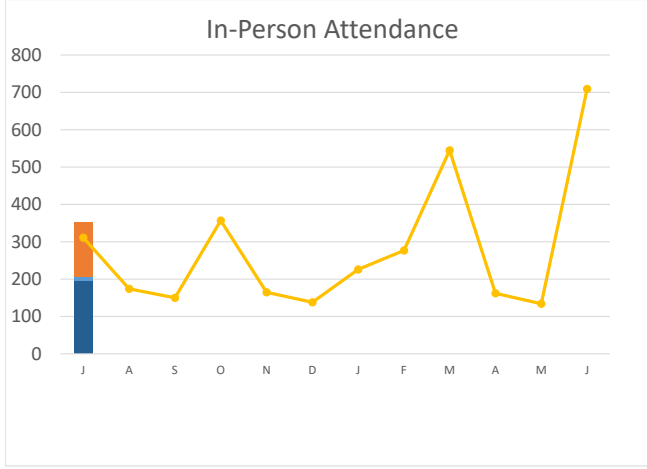
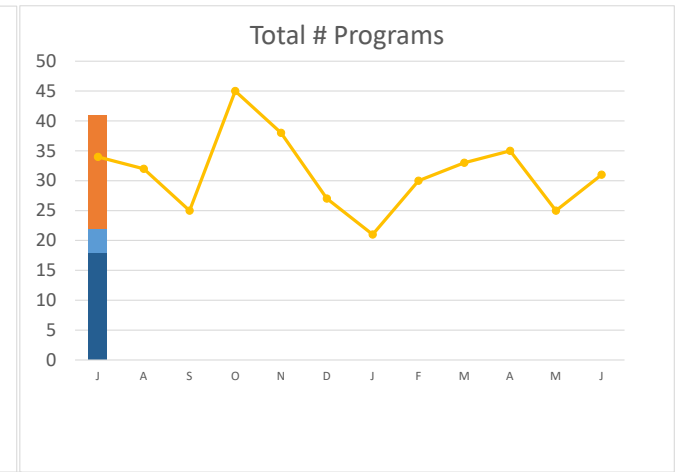
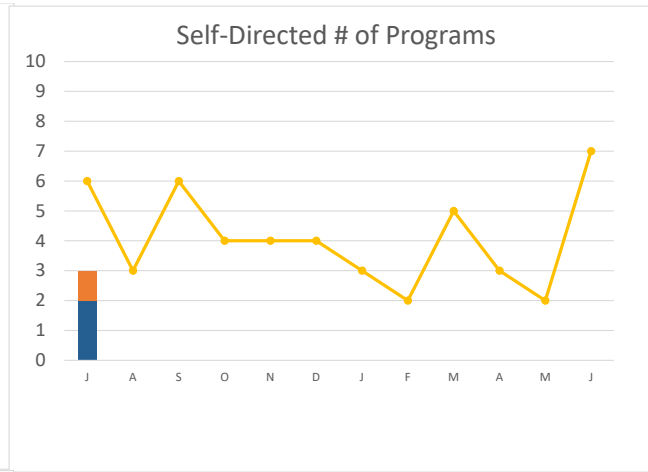
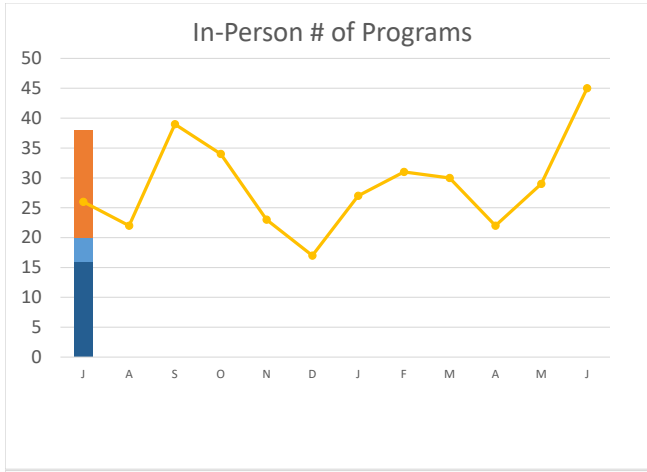
	Bibliographic	Authority	Items	Patrons
Added by Branch	0	0	122	8
Added by Other	4,884	2,199	0	1
Deleted by Branch	0	0	97	0
Deleted by Other	12,807	2,131	76	2

Financials

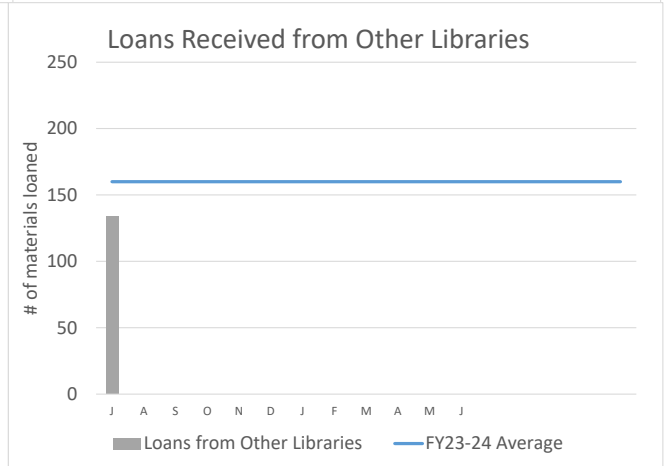
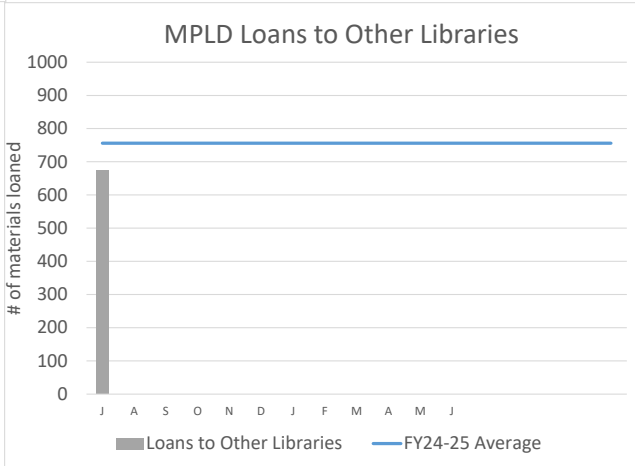
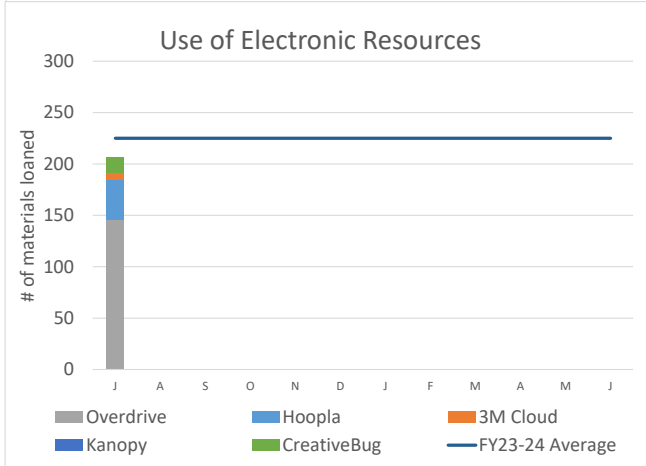
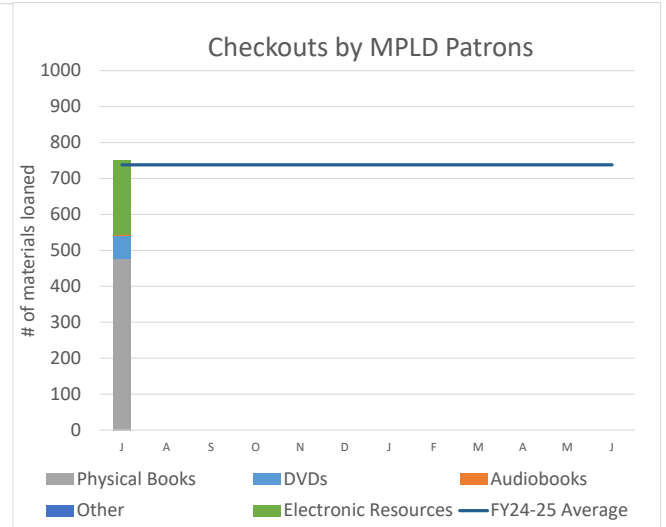
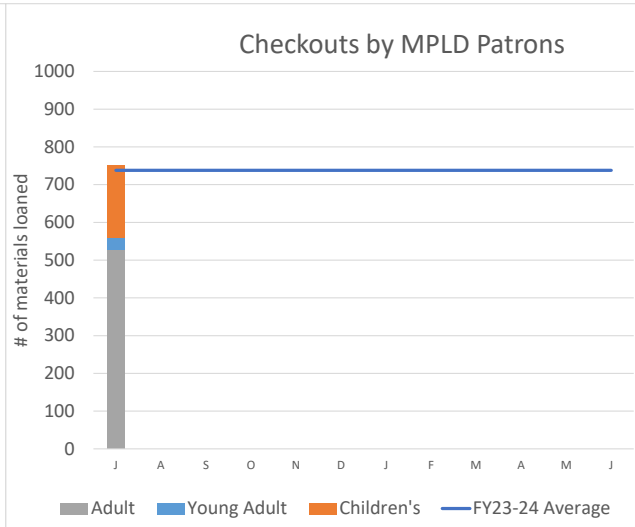
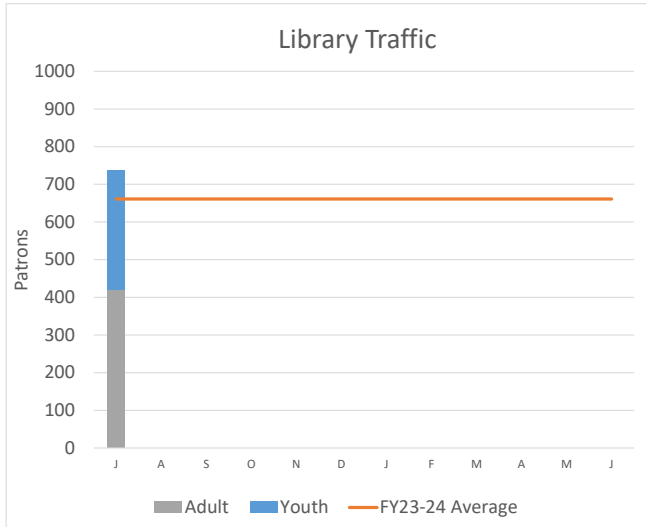
New Charges	Money Collected	Refunds	NET	Amounts Waived	Credits
\$541.35	\$99.00	\$0.00	\$99.00	\$187.99	\$0.00
Total Outstanding Fines - As of 8/1/2024 5:17 PM					
\$4,441.95					

PAC Statistics

Logins	Online Registrations	Holdings Placed	Holdings Cancelled
115	0	74	1



■ Children (0-5)
 ■ Children (6-11)
 ■ Young Adults (12-18)
■ Adults (19 and older)
 ■ General Interest
 —●— 2023-2024 Totals



Mon	Tue	Wed	Thu	Fri	Sat	Sun
26	27	28	29	30	31	1
	<ul style="list-style-type: none"> 9am - Sewing (Adult) 5:30pm - Fall Door 	<ul style="list-style-type: none"> 10am - Exercise Class 11am - Brain Games 		<ul style="list-style-type: none"> 10am - Exercise Class 11am - Book Club 		
2	3	4	5	6	7	8
	<ul style="list-style-type: none"> Lotus Flower Take-Home Sign Up 					
	<ul style="list-style-type: none"> 9am - Sewing (Adult) 3:30pm - After School 	<ul style="list-style-type: none"> 10am - Exercise Class 5:30pm - Budgeting for 	<ul style="list-style-type: none"> 10am - StoryTime 6pm - VFW/AL 	<ul style="list-style-type: none"> 10am - Exercise Class 		
9	10	11	12	13	14	15
	<ul style="list-style-type: none"> 9am - Sewing (Adult) 3:30pm - After School 5:30pm - Farm to Wick 	<ul style="list-style-type: none"> 10am - Exercise Class 11am - Brain Games 5:30pm - Credit Report 	<ul style="list-style-type: none"> Book Sale 		<ul style="list-style-type: none"> 10am - Exercise Class 12pm - Medicare 	
16	17	18	19	20	21	22
<ul style="list-style-type: none"> 6pm - Library Board 	<ul style="list-style-type: none"> Lotus Flower Take-Home Pick Up 					
	<ul style="list-style-type: none"> 9am - Sewing (Adult) 3:30pm - After School 	<ul style="list-style-type: none"> 10am - Exercise Class 5:30pm - Savings 	<ul style="list-style-type: none"> 10am - StoryTime 	<ul style="list-style-type: none"> 10am - Exercise Class 	<ul style="list-style-type: none"> 6:30pm - Evening 	
23	24	25	26	27	28	29
	<ul style="list-style-type: none"> 9am - Sewing (Adult) 3:30pm - After School 	<ul style="list-style-type: none"> 10am - Exercise Class 11am - Brain Games 5:30pm - Retirement 		<ul style="list-style-type: none"> 10am - Exercise Class 11am - Book Club 		
30	1	2	3	4	5	6
	<ul style="list-style-type: none"> 9am - Sewing (Adult) 6pm - Beginners 	<ul style="list-style-type: none"> 10am - Exercise Class 	<ul style="list-style-type: none"> 10am - StoryTime 4:30pm - Robotics 6pm - VFW/AL 	<ul style="list-style-type: none"> 10am - Exercise Class 	<ul style="list-style-type: none"> 10am - Maroa Harvest 	

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 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 June 30, 2024 and June 30, 2023 and the related Statements of Revenues and Expenses - Modified Cash Basis - for the one month ended June, 2024 and June, 2023 and the year to date ended June, 2024 and the related Statement of Revenue and Expenses Year-to-date Actual (12 months) vs. FY24 Budget Modified Cash Basis for the period ended June, 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 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 financial statements.

The 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 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 financial statements prepared in accordance with the modified cash basis of accounting. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about Maroa Public Library District assets, liabilities, equity, revenues, and expenses. Accordingly, the 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

July 10, 2024

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

	Jun 30, 24	Jun 30, 23
ASSETS		
Current Assets		
Checking/Savings		
General Corp Acct	177,836.19	131,974.82
Building Maint Acct	20,513.77	18,265.17
IMRF Account	24.78	0.00
Insurance & Liab Acct	88,187.38	94,804.16
Social Security Acct	17,639.89	14,394.23
Special Reserve Acct	36,571.53	31,554.89
R F Library Fund Acct	5,927.64	5,924.66
Working Cash Acct	9,061.99	9,057.45
Roberta Foulke Reserve CD-SSB	100,000.00	100,000.00
Total Checking/Savings	455,763.17	405,975.38
Total Current Assets	455,763.17	405,975.38
TOTAL ASSETS	455,763.17	405,975.38
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Other Current Liabilities		
Corporate Fund Due To/From	-1,046.16	-1,297.95
IMRF Fund Due To/From	1,046.16	1,297.95
Payroll Liabilities		
Fed/FICA/Med Payable	2,657.01	1,914.85
State Withholding Payable	601.78	490.06
Unemployment Taxes Paya...	34.30	57.67
Retirement Payable	151.62	151.62
IMRF	1,864.94	1,213.57
Total Payroll Liabilities	5,309.65	3,827.77
Total Other Current Liabilities	5,309.65	3,827.77
Total Current Liabilities	5,309.65	3,827.77
Total Liabilities	5,309.65	3,827.77
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	48,305.91	24,790.64
Total Equity	450,453.52	402,147.61
TOTAL LIABILITIES & EQUITY	455,763.17	405,975.38

See Accountant's Compilation Report

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

	Jun 24	Jun 23	Jul '23 - Jun 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	1,723.24	0.00
Donations	0.00	1,670.00	14,203.89
Interest Income			
Interest Income - CD	0.00	0.00	200.54
Interest Income - Money Mar...	0.74	0.74	2.98
Interest Income - Corporate	49.74	43.53	747.86
Interest Income - Equip & Bldg	2.70	2.38	12.10
Interest Income - Liab Insur	11.27	12.59	48.53
Interest Income - Soc Sec	2.30	1.88	10.04
Interest Income - IMRF	0.03	0.00	0.76
Total Interest Income	66.78	61.12	1,022.81
Misc. Income	875.54	-216.17	1,646.54
Total Income	942.32	3,238.19	332,684.37
Expense			
CORPORATE FUNDS			
Materials			
Books	1,610.05	1,257.76	21,297.92
DVDs	160.37	84.32	1,968.61
E- Resources	1,376.49	575.98	4,390.77
Periodicals	870.00	7.49	3,310.03
Total Materials	4,016.91	1,925.55	30,967.33
Programs			
Adult Programs	26.72	3,862.84	4,419.93
Children's Programs	170.70	3,756.15	9,975.05
Summer Reading Program	511.67	979.64	3,891.55
Total Programs	709.09	8,598.63	18,286.53
Accounting Services	650.00	650.00	8,000.00
Legal Service	0.00	0.00	1,500.00
Legal Notice & Publications	0.00	0.00	471.58
Miscellaneous	0.00	0.00	29,931.90
Contingencies	0.00	12,650.00	0.00
Office Expense			
Equipment & Supplies	202.49	31.50	3,051.51
Service Charges and Fees	0.00	0.00	324.33
Membership	0.00	0.00	7,318.52
Postage	0.00	180.31	393.91
Total Office Expense	202.49	211.81	11,088.27
Payroll Expenses			
Payroll Gross	11,545.12	9,608.34	103,597.02
Payroll Expenses - Fees	40.00	17.50	325.00
Total Payroll Expenses	11,585.12	9,625.84	103,922.02

See Accountant's Compilation Report

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

	Jun 24	Jun 23	Jul '23 - Jun 24
Utilities			
Power	369.58	408.89	5,377.36
Telephone & Communicati...	93.00	90.00	1,236.00
Water	26.52	69.14	465.82
Total Utilities	<u>489.10</u>	<u>568.03</u>	<u>7,079.18</u>
Total CORPORATE FUNDS	17,652.71	34,229.86	211,246.81
IMRF	649.49	487.73	5,729.30
INSURANCE & LIABILITY			
Safety			
Dir. Salary - Ins. Portion	852.04	335.28	10,224.48
Hourly	280.08	346.98	3,141.23
Supplies	66.31	19.98	6,753.23
Services	433.88	10,771.43	13,734.70
Total Safety	<u>1,632.31</u>	<u>11,473.67</u>	<u>33,853.64</u>
Insurance			
Commercial	197.76	0.00	197.76
Unemployment Insurance	14.47	21.51	198.05
Liability Insurance	4,165.00	3,947.11	7,969.08
Total Insurance	<u>4,377.23</u>	<u>3,968.62</u>	<u>8,364.89</u>
Total INSURANCE & LIABILITY	6,009.54	15,442.29	42,218.53
SOCIAL SECURITY			
Payroll Taxes			
FICA	785.98	638.02	7,251.67
Medicare	183.83	149.21	1,695.96
Total Payroll Taxes	<u>969.81</u>	<u>787.23</u>	<u>8,947.63</u>
Total SOCIAL SECURITY	969.81	787.23	8,947.63
BUILDING & EQUIPMENT			
Equipment	0.00	0.00	1,017.48
Computer and Maintenance	605.88	611.31	6,729.14
Copiers	292.05	153.41	1,666.87
Grounds Maintenance	1,025.00	430.00	3,342.60
Repairs	0.00	0.00	3,480.10
Total BUILDING & EQUIPMENT	<u>1,922.93</u>	<u>1,194.72</u>	<u>16,236.19</u>
Total Expense	<u>27,204.48</u>	<u>52,141.83</u>	<u>284,378.46</u>
Net Income	<u><u>-26,262.16</u></u>	<u><u>-48,903.64</u></u>	<u><u>48,305.91</u></u>

Maroa Public Library District
Stmnt of Rev & Exp-YTD Actual vs FY24 Budget-Mod Cash Basis
 July 2023 through June 2024

	Jul '23 - Jun 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	13,360.69	-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	14,203.89	0.00	14,203.89	100.0%
Interest Income				
Interest Income - CD	200.54	0.00	200.54	100.0%
Interest Income - Money Market	2.98	0.00	2.98	100.0%
Interest Income - Corporate	747.86	0.00	747.86	100.0%
Interest Income - Equip & Bldg	12.10	0.00	12.10	100.0%
Interest Income - Liab Insur	48.53	0.00	48.53	100.0%
Interest Income - Soc Sec	10.04	0.00	10.04	100.0%
Interest Income - IMRF	0.76			
Total Interest Income	1,022.81	0.00	1,022.81	100.0%
Misc. Income	1,646.54	3,000.00	-1,353.46	54.9%
Total Income	332,684.37	327,618.10	5,066.27	101.5%
Expense				
CORPORATE FUNDS				
Materials				
Books	21,297.92	25,400.00	-4,102.08	83.9%
DVDs	1,968.61	3,500.00	-1,531.39	56.2%
E- Resources	4,390.77	12,000.00	-7,609.23	36.6%
Periodicals	3,310.03	1,600.00	1,710.03	206.9%
Total Materials	30,967.33	42,500.00	-11,532.67	72.9%
Programs				
Adult Programs	4,419.93	5,750.00	-1,330.07	76.9%
After School Program	0.00	0.00	0.00	0.0%
Children's Programs	9,975.05	5,750.00	4,225.05	173.5%
Summer Reading Program	3,891.55	3,000.00	891.55	129.7%
Total Programs	18,286.53	14,500.00	3,786.53	126.1%
Accounting Services				
Legal Service	8,000.00	8,000.00	0.00	100.0%
Legal Notice & Publications	1,500.00	5,000.00	-3,500.00	30.0%
Miscellaneous	471.58	750.00	-278.42	62.9%
Contingencies	29,931.90	10,000.00	19,931.90	299.3%
Total Accounting Services	30,903.48	13,750.00	17,153.48	124.8%
Office Expense				
Equipment & Supplies	3,051.51	7,000.00	-3,948.49	43.6%
Service Charges and Fees	324.33	500.00	-175.67	64.9%
Membership	7,318.52	7,000.00	318.52	104.6%
Postage	393.91	800.00	-406.09	49.2%
Professional Development	0.00	500.00	-500.00	0.0%
Total Office Expense	11,088.27	15,800.00	-4,711.73	70.2%
Payroll Expenses				
Payroll Gross	103,597.02	112,250.00	-8,652.98	92.3%
Payroll Expenses 1	0.00	250.00	-250.00	0.0%
Payroll Expenses - Fees	325.00	0.00	325.00	100.0%
S.E.P. Employer Contribution	0.00	0.00	0.00	0.0%
Total Payroll Expenses	103,922.02	112,500.00	-8,577.98	92.4%
Utilities				
Power	5,377.36	8,400.00	-3,022.64	64.0%
Telephone & Communications	1,236.00	4,000.00	-2,764.00	30.9%
Water	465.82	300.00	165.82	155.3%
Total Utilities	7,079.18	12,700.00	-5,620.82	55.7%
Total CORPORATE FUNDS	211,246.81	231,750.00	-20,503.19	91.2%

See Accountant's Compilation Report

Maroa Public Library District
Stmnt of Rev & Exp-YTD Actual vs FY24 Budget-Mod Cash Basis
 July 2023 through June 2024

	Jul '23 - Jun 24	Budget	\$ Over Budget	% of Budget
IMRF	5,729.30	6,000.00	-270.70	95.5%
INSURANCE & LIABILITY				
Safety				
Dir. Salary - Ins. Portion	10,224.48	10,000.00	224.48	102.2%
Hourly	3,141.23	4,000.00	-858.77	78.5%
Supplies	8,753.23	8,000.00	-1,246.77	84.4%
Services	13,734.70	10,000.00	3,734.70	137.3%
Total Safety	33,853.64	32,000.00	1,853.64	105.8%
Contingencies	0.00	2,000.00	-2,000.00	0.0%
Insurance				
Commercial	197.76			
Unemployment Insurance	198.05	400.00	-201.95	49.5%
Liability Insurance	7,969.08	7,600.00	369.08	104.9%
Commerical and Worker's Comp	0.00	0.00	0.00	0.0%
Total Insurance	8,364.89	8,000.00	364.89	104.6%
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	42,218.53	45,000.00	-2,781.47	93.8%
SOCIAL SECURITY				
Payroll Taxes				
FICA	7,251.67	0.00	7,251.67	100.0%
Medicare	1,695.96	0.00	1,695.96	100.0%
Payroll Taxes - Other	0.00	0.00	0.00	0.0%
Total Payroll Taxes	8,947.63	0.00	8,947.63	100.0%
SOCIAL SECURITY - Other	0.00	12,000.00	-12,000.00	0.0%
Total SOCIAL SECURITY	8,947.63	12,000.00	-3,052.37	74.6%
BUILDING & EQUIPMENT				
Equipment	1,017.48	3,000.00	-1,982.52	33.9%
Computer and Maintenance	6,729.14	8,000.00	-1,270.86	84.1%
Copiers	1,666.87	2,000.00	-333.13	83.3%
Grounds Maintenance	3,342.60	3,000.00	342.60	111.4%
Landscaping	0.00	0.00	0.00	0.0%
Repairs	3,480.10	1,250.00	2,230.10	278.4%
Contingencies	0.00	500.00	-500.00	0.0%
Total BUILDING & EQUIPMENT	16,236.19	17,750.00	-1,513.81	91.5%
Total Expense	284,378.46	312,500.00	-28,121.54	91.0%
Net Income	48,305.91	15,118.10	33,187.81	319.5%

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 July 31, 2024 and July 31, 2023 and the related Statement of Revenues and Expenses - Modified Cash Basis - for the one month ended July, 2024 and July, 2023 and the year to date ended July, 2024 and the related statement of Revenues and Expenses - YTD Actual (one month) vs. FY25 Budget (twelve months) - Modified Cash Basis for the period ended June 30, 2025. 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 FY25 Budget - Modified Cash Basis information of Maroa Public Library District for the year ending June 30, 2025, (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

August 7, 2024

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

	Jul 31, 24	Jul 31, 23
ASSETS		
Current Assets		
Checking/Savings		
General Corp Acct	394,707.45	207,351.55
Building Maint Acct	18,590.84	29,046.73
IMRF Account	24.78	4,148.84
Insurance & Liab Acct	82,177.84	122,138.06
Social Security Acct	16,670.08	21,685.82
Special Reserve Acct	36,571.53	31,554.89
R F Library Fund Acct	5,927.64	5,924.66
Working Cash Acct	9,061.99	9,057.45
Roberta Foulke Reserve CD-SSB	100,000.00	100,000.00
Total Checking/Savings	663,732.15	530,908.00
Total Current Assets	663,732.15	530,908.00
TOTAL ASSETS	663,732.15	530,908.00
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Other Current Liabilities		
Corporate Fund Due To/From	-1,046.16	0.00
IMRF Fund Due To/From	1,046.16	0.00
Payroll Liabilities		
Fed/FICA/Med Payable	2,055.75	1,967.61
State Withholding Payable	501.04	474.92
Unemployment Taxes Paya...	10.82	13.25
Retirement Payable	151.62	151.62
IMRF	1,376.51	1,291.89
Total Payroll Liabilities	4,095.74	3,899.29
Total Other Current Liabilities	4,095.74	3,899.29
Total Current Liabilities	4,095.74	3,899.29
Total Liabilities	4,095.74	3,899.29
Equity		
Fund Balance - Corporate	334,036.14	293,406.24
Fund Balance - Liab. Insurance	82,176.14	79,361.87
Fund Balance - Social Security	16,670.08	13,607.00
Fund Balance - Equip & Bldg	18,590.84	17,070.45
Fund Balance - IMRF	-1,021.38	-1,297.95
Net Income	209,184.59	124,861.10
Total Equity	659,636.41	527,008.71
TOTAL LIABILITIES & EQUITY	663,732.15	530,908.00

See Accountant's Compilation Report

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

	Jul 24	Jul 23	Jul 24
Income			
Tax Levies			
Corporate	166,302.59	140,901.72	166,302.59
Liability Insurance	32,098.83	27,333.90	32,098.83
Social Security	8,214.56	7,291.59	8,214.56
Equipment & Building	13,351.03	10,781.56	13,351.03
IMRF	4,794.70	3,648.84	4,794.70
Total Tax Levies	224,761.71	189,957.61	224,761.71
Income Per Capita-State Grants	3,201.66	0.00	3,201.66
Donations	0.00	1,673.00	0.00
Interest Income			
Interest Income - Corporate	70.18	54.77	70.18
Total Interest Income	70.18	54.77	70.18
Misc. Income	1,293.50	0.00	1,293.50
Total Income	229,327.05	191,685.38	229,327.05
Expense			
CORPORATE FUNDS			
Materials			
Books	2,316.75	2,611.45	2,316.75
DVDs	77.18	155.69	77.18
E- Resources	0.00	1,707.33	0.00
Periodicals	0.00	968.97	0.00
Total Materials	2,393.93	5,443.44	2,393.93
Programs			
Adult Programs	109.80	1,517.48	109.80
Children's Programs	15.81	7,694.50	15.81
Summer Reading Program	345.21	367.00	345.21
Total Programs	470.82	9,578.98	470.82
Accounting Services	1,300.00	1,300.00	1,300.00
Legal Notice & Publications	59.09	0.00	59.09
Miscellaneous	211.89	20,545.68	211.89
Office Expense			
Equipment & Supplies	204.47	558.43	204.47
Service Charges and Fees	140.79	229.33	140.79
Membership	343.76	5,870.22	343.76
Professional Development	25.00	0.00	25.00
Total Office Expense	714.02	6,657.98	714.02
Payroll Expenses			
Payroll Gross	9,362.42	8,839.66	9,362.42
Payroll Expenses - Fees	40.00	17.50	40.00
Total Payroll Expenses	9,402.42	8,857.16	9,402.42
Utilities			
Power	493.94	923.47	493.94
Telephone & Communicati...	93.00	93.00	93.00
Water	36.78	29.07	36.78
Total Utilities	623.72	1,045.54	623.72
Total CORPORATE FUNDS	15,175.89	53,428.78	15,175.89
IMRF	519.76	492.08	519.76

See Accountant's Compilation Report

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

	Jul 24	Jul 23	Jul 24
INSURANCE & LIABILITY			
Safety			
Dir. Salary - Ins. Portion	881.14	852.04	881.14
Hourly	294.48	296.55	294.48
Supplies	56.87	3,089.14	56.87
Services	433.49	4,243.77	433.49
Total Safety	1,665.98	8,481.50	1,665.98
Insurance			
Unemployment Insurance	15.95	18.38	15.95
Liability Insurance	1,194.00	1,159.00	1,194.00
Total Insurance	1,209.95	1,177.38	1,209.95
Total INSURANCE & LIABILITY	2,875.93	9,658.88	2,875.93
SOCIAL SECURITY			
Payroll Taxes			
FICA	653.37	619.27	653.37
Medicare	152.81	144.84	152.81
Total Payroll Taxes	806.18	764.11	806.18
Total SOCIAL SECURITY	806.18	764.11	806.18
BUILDING & EQUIPMENT			
Computer and Maintenance	605.88	631.31	605.88
Copiers	158.82	124.07	158.82
Grounds Maintenance	0.00	580.00	0.00
Repairs	0.00	1,145.05	0.00
Total BUILDING & EQUIPMENT	764.70	2,480.43	764.70
Total Expense	20,142.46	66,824.28	20,142.46
Net Income	209,184.59	124,861.10	209,184.59

Maroa Public Library District
Stmt of Rev & Exp-YTD Actual vs FY25 Budget-Mod Cash Basis

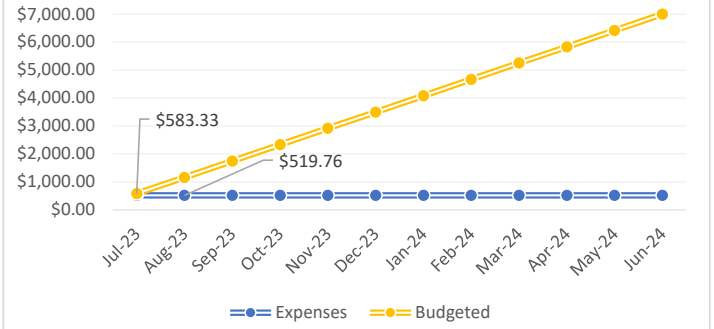
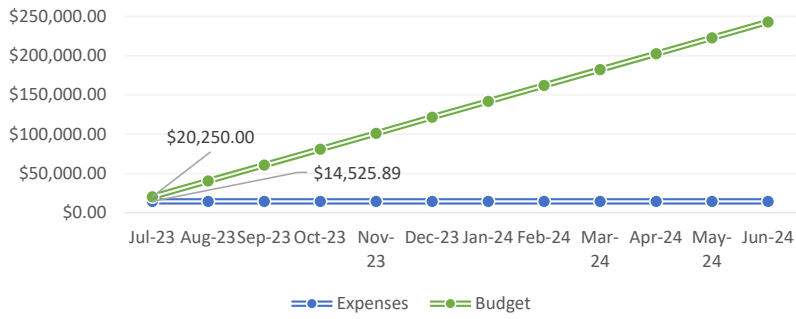
July 2024

	Jul 24	Budget	\$ Over Budget	% of Budget
Income				
Tax Levies				
Corporate	166,302.59	243,002.75	-76,700.16	68.4%
Liability Insurance	32,098.83	46,803.52	-14,704.69	68.6%
Social Security	8,214.56	12,002.67	-3,788.11	68.4%
Equipment & Building	13,351.03	19,508.02	-6,156.99	68.4%
IMRF	4,794.70	7,005.64	-2,210.94	68.4%
Total Tax Levies	224,761.71	328,322.60	-103,560.89	68.5%
Income Per Capita-State Grants	3,201.66	3,180.10	21.56	100.7%
Grants	0.00	0.00	0.00	0.0%
Donations	0.00	0.00	0.00	0.0%
Interest Income				
Interest Income - CD	0.00	0.00	0.00	0.0%
Interest Income - Money Ma...	0.00	0.00	0.00	0.0%
Interest Income - Corporate	70.18	0.00	70.18	100.0%
Interest Income - Equip & B...	0.00	0.00	0.00	0.0%
Interest Income - Liab Insur	0.00	0.00	0.00	0.0%
Interest Income - Soc Sec	0.00	0.00	0.00	0.0%
Interest Income - IMRF	0.00	0.00	0.00	0.0%
Total Interest Income	70.18	0.00	70.18	100.0%
Misc. Income	1,293.50	0.00	1,293.50	100.0%
Total Income	229,327.05	331,502.70	-102,175.65	69.2%
Expense				
CORPORATE FUNDS				
Materials				
Books	2,316.75	25,900.00	-23,583.25	8.9%
DVDs	77.18	3,000.00	-2,922.82	2.6%
E- Resources	0.00	18,500.00	-18,500.00	0.0%
Periodicals	0.00	2,400.00	-2,400.00	0.0%
Total Materials	2,393.93	49,800.00	-47,406.07	4.8%
Programs				
Adult Programs	109.80	4,000.00	-3,890.20	2.7%
After School Program	0.00	0.00	0.00	0.0%
Children's Programs	15.81	4,000.00	-3,984.19	0.4%
Summer Reading Program	345.21	4,500.00	-4,154.79	7.7%
Total Programs	470.82	12,500.00	-12,029.18	3.8%
Accounting Services	1,300.00	8,700.00	-7,400.00	14.9%
Legal Service	0.00	5,000.00	-5,000.00	0.0%
Legal Notice & Publications	59.09	750.00	-690.91	7.9%
Miscellaneous	211.89	7,000.00	-6,788.11	3.0%
Contingencies	0.00	9,250.00	-9,250.00	0.0%
Office Expense				
Equipment & Supplies	204.47	7,000.00	-6,795.53	2.9%
Service Charges and Fees	140.79	500.00	-359.21	28.2%
Membership	343.76	9,000.00	-8,656.24	3.8%
Postage	0.00	800.00	-800.00	0.0%
Professional Development	25.00	500.00	-475.00	5.0%
Total Office Expense	714.02	17,800.00	-17,085.98	4.0%

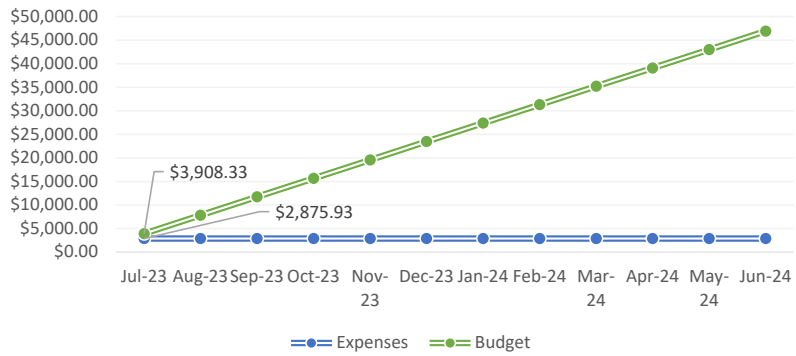
Maroa Public Library District
Stmnt of Rev & Exp-YTD Actual vs FY25 Budget-Mod Cash Basis
 July 2024

	Jul 24	Budget	\$ Over Budget	% of Budget
Payroll Expenses				
Payroll Gross	9,362.42	121,500.00	-112,137.58	7.7%
Payroll Expenses 1	0.00			
Payroll Expenses - Fees	40.00	500.00	-460.00	8.0%
S.E.P. Employer Contrib...	0.00	0.00	0.00	0.0%
Total Payroll Expenses	9,402.42	122,000.00	-112,597.58	7.7%
Utilities				
Power	493.94	8,600.00	-8,106.06	5.7%
Telephone & Communica...	93.00	1,200.00	-1,107.00	7.8%
Water	36.78	400.00	-363.22	9.2%
Total Utilities	623.72	10,200.00	-9,576.28	6.1%
Total CORPORATE FUNDS	15,175.89	243,000.00	-227,824.11	6.2%
IMRF	519.76	7,000.00	-6,480.24	7.4%
INSURANCE & LIABILITY				
Safety				
Dir. Salary - Ins. Portion	881.14	10,600.00	-9,718.86	8.3%
Hourly	294.48	4,000.00	-3,705.52	7.4%
Supplies	56.87	7,733.33	-7,676.46	0.7%
Services	433.49	9,666.67	-9,233.18	4.5%
Total Safety	1,665.98	32,000.00	-30,334.02	5.2%
Contingencies	0.00	3,900.00	-3,900.00	0.0%
Insurance				
Commercial	0.00	800.00	-800.00	0.0%
Unemployment Insurance	15.95	400.00	-384.05	4.0%
Liability Insurance	1,194.00	6,800.00	-5,606.00	17.6%
Total Insurance	1,209.95	8,000.00	-6,790.05	15.1%
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	2,875.93	46,900.00	-44,024.07	6.1%
SOCIAL SECURITY				
Payroll Taxes				
FICA	653.37	8,000.00	-7,346.63	8.2%
Medicare	152.81	4,000.00	-3,847.19	3.8%
Total Payroll Taxes	806.18	12,000.00	-11,193.82	6.7%
Total SOCIAL SECURITY	806.18	12,000.00	-11,193.82	6.7%
BUILDING & EQUIPMENT				
Equipment	0.00	2,000.00	-2,000.00	0.0%
Computer and Maintenance	605.88	8,000.00	-7,394.12	7.6%
Copiers	158.82	2,000.00	-1,841.18	7.9%
Grounds Maintenance	0.00	4,000.00	-4,000.00	0.0%
Landscaping	0.00	1,000.00	-1,000.00	0.0%
Repairs	0.00	2,000.00	-2,000.00	0.0%
Contingencies	0.00	500.00	-500.00	0.0%
Total BUILDING & EQUIPMENT	764.70	19,500.00	-18,735.30	3.9%
Total Expense	20,142.46	328,400.00	-308,257.54	6.1%
Net Income	209,184.59	3,102.70	206,081.89	6,742.0%

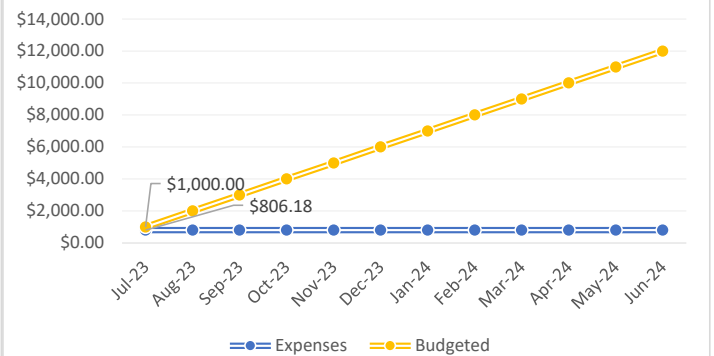
See Accountant's Compilation Report



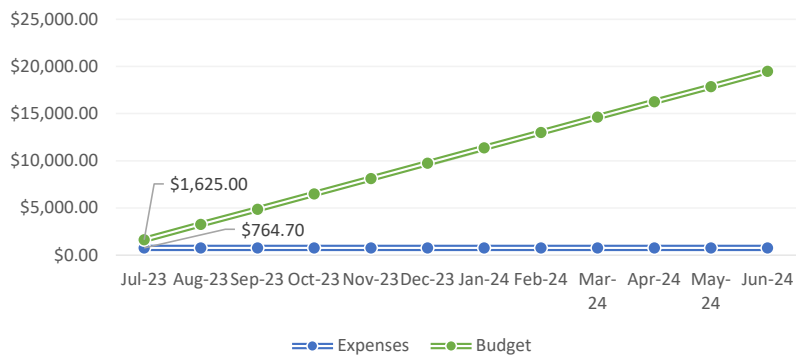
INSURANCE & LIABILITY



SOCIAL SECURITY



BUILDING & MAINTENANCE



Bills Deposits
for July 2024

Item	Deposit Type	Amount	Check Number	Company/Person	Description
1	Cash	\$1,277.50		Cash Drawer	Bingo & Cash Drawer
2	Check	\$16.00	3897	Patron	Book Replacement
3	Check	\$3,201.66	66-156/531	Per Capita Grant	FY24 Per Capita Grant
	Total	\$4,495.16			
	6/28 Withdrawal	\$650.00		Bingo Change	
	Revenue	\$3,845.16			

7/19/2024	Direct	\$203,235.43	EFT# EFT0003526	Macon County	1st Tax Payment
7/31/2024	Direct	\$21,526.28	EFT# EFT0000547	DeWitt County	1st Tax Payment

Item	Company	Amount	General	Sub	Specific	Description	Check Number	Billing Date	Due Date	Payment Mailed
1	Baker & Taylor	1,064.57	Corporate	Materials	Books		14146	6/14/24- 6/27/24	7/14/2024	7/3/2024
2	Cengage	74.22	Corporate	Materials	Books		14148	6/17/2024	7/17/2024	7/3/2024
3	Illinois Heartland Library System	25.00	Corporate	Office Expense	Staff Development	Library Laws and Rules Updated Material	14150	6/28/2024	8/27/2024	7/3/2024
4	The Library Store	127.35	Corporate	Office Expense	Office Supplies	accidentally resent	void	5/24/2023		7/3/2024
5	Menards Forsyth	29.88	Building	Landscaping		Aquasafe for Fountain	14153	6/19/2024		7/3/2024
6	MYHB	650.00	Corporate	Accounting Services		May Services	14152			7/3/2024
7	Ameren	493.94	Corporate	Utilities	power		14145	6/26/2024	8/26/2024	7/3/2024
8	AJD Consulting Services	103.79	Corporate	Office Expense	Service Charges	e-Rate 10% consulting fee	14144	6/17/2024		
9	ESS Clean, Inc.	325.00	Ins/Lia	Safety	Cleaning	June Services	14147	7/1/2024		7/3/2024
10	Stoutenborough Insurance	1,194.00	Ins/Lia	Insurance	Liability Insurance	Public officials & employment liability insurance	14154	6/25/2024	7/16/2024	7/3/2024
11	Lazerware	605.88	Building	Equipment	Computers	Lease and maintenance	14151	7/1/2024	7/31/2024	7/3/2024
11	Lazerware	67.48	Ins/Lia	Safety	Services	VirusProtection/Firewall/BatteryBackup				7/3/2024
12	GFL	\$41.01	Ins/Lia	Safety	Services	Trash Removal	14149	6/20/2024		7/3/2024

Item	Company	Amount	General	Sub	Specific	Description	Check Number	Billing Date	Due Date	Payment Mailed
1	Baker & Taylor	747.05	Corporate	Materials	Books		14158	6/28/24- 7/16/24	7/28/2024	7/18/2024
2	Erin Norton	19.06	Corporate	Programs	Adult	Snacks	14159	7/10/2024		7/18/2024
3	Watts	158.82	Building	Equipment	Printer	copies	14164	7/3/2024	7/28/2024	7/18/2024
4	IHLS	37.00	Corporate	Office Expense	Services	barcoding	14160	6/30/2024	8/29/2024	7/18/2024

Bills Deposits
for July 2024

4	IHLS	333.00	Corporate	Office Expense	Membership	Swank movie license				
5	AJD Consulting Services	103.79	Corporate	Office Expense	Service Charges	e-Rate 10% consulting fee	14156	6/17/2024		7/18/2024
6	The Library Store	150.92	Corporate	Office Expense	Office Supplies	book wrap & tape	14162	7/16/2024	8/15/2024	7/18/2024
7	Menards - Forsyth	26.99	Corporate	Office Expense	Office Supplies	Air pump	14161	7/11/2024		7/18/2024
8	Visa - Sara	298.42	Corporate	Programs	Summer Reading	Prizes / Supplies	14163	7/10/2024	8/4/2024	7/18/2024
8	Visa - Sara	18.48	Corporate	Programs	Adult	craft supplies/refreshments				
8	Visa - Sara	10.76	Corporate	Office Expense	Membership	cricut				
8	Visa - Sara	53.55	Corporate	Office Expense	Office Supplies	Paper				
8	Visa - Sara	93.00	Corporate	Utilities	Telecommunication	Rise				
8	Visa - Sara	36.78	Corporate	Utilities	Water					
8	Visa - Sara	211.89	Corporate	Miscellaneous		food pantry				
8	Visa - Sara	59.09	Corporate	Legal Publications		budget hearing notice				
8	American Express	430.91	Corporate	Materials	Books	adult graphic novels & kid books	14157	7/16/2024	8/4/2024	7/18/2024
8	American Express	77.18	Corporate	Materials	DVDs					
8	American Express	15.81	Corporate	Programs	Children	craft supplies				
8	American Express	72.26	Corporate	Programs	Adult	craft & brain game supplies				
8	American Express	46.79	Corporate	Programs	Summer Reading	party supplies				

PAYROLL										
		4,774.03	Corp/Ins	Payroll Expenses	Payroll Gross	7/1/24-7/15/24				
		5,764.01	Corp/Ins	Payroll Expenses	Payroll Gross	7/16/24-7/31/24				
	Total	10,538.04								
		20.00	Corporate	Payroll Expenses	Payroll Expenses - Fees	7/1/24-7/15/24				
		20.00	Corporate	Payroll Expenses	Payroll Expenses - Fees	7/16/24-7/31/24				
	Total	40.00								
		236.27	Ins (IMRF)	Payroll Expenses	IMRF Employee Contribution	7/1/24-7/15/24				
		283.47	Ins (IMRF)	Payroll Expenses	IMRF Employee Contribution	7/16/24-7/31/24				
	Total	519.74								

ORDINANCE 24 - ___

ANNUAL BUDGET AND APPROPRIATION ORDINANCE FOR THE FISCAL
YEAR BEGINNING THE 1ST DAY OF JULY, 2024 AND ENDING
THE 30TH DAY OF JUNE 2025

WHEREAS, The Board of Trustees of the Maroa Public Library District, of the Counties of Macon and DeWitt, State of Illinois, has prepared or caused to be prepared a tentative form of the Annual Budget and Appropriation for said Public Library District for the fiscal year beginning July 1, 2024 and ending June 30, 2025 and the same has been conveniently available for public inspection for at least thirty (30) days prior to final action thereon; and

WHEREAS, a public hearing was held as to such Annual Budget and Appropriation Ordinance on August 19, 2024, notice of which was given at least thirty (30) days prior thereto by publishing notice thereof in a newspaper of general circulation in the Maroa Public Library District; and

WHEREAS, all other legal requirements have been duly complied with by the Board of Trustees of the Maroa Public Library District;

NOW, THEREFORE, BE IT ORDAINED BY THE PRESIDENT AND BOARD OF TRUSTEES OF THE MAROA PUBLIC LIBRARY DISTRICT, IN THE COUNTIES OF MACON AND DEWITT, STATE OF ILLINOIS, AS FOLLOWS:

Section 1: That the following sums, or so much thereof as by law may be authorized, be and the same are hereby budgeted, set aside and appropriated for the specified Library Purposes for the fiscal year beginning July 1, 2024 and ending June 30, 2025; and the objects and purposes for which said appropriations are made, and the amounts thereby appropriated are as follows; to-wit:

FOR CORPORATE PURPOSES [75 ILCS 16/35-5]:

- | | | |
|----|---|--------------|
| 1. | For salaries (librarian and assistants) | \$140,000.00 |
| 2. | For library materials | |
| | a. books | \$26,000.00 |
| | b. videos | \$ 4,000.00 |
| | c. periodicals | \$ 4,000.00 |
| | d. electronic materials | \$19,500.00 |
| | | \$53,500.00 |
| 3. | For library programs | \$14,500.00 |
| 4. | For legal expenses | \$ 5,000.00 |
| 5. | For legal notices & publications | \$ 750.00 |

6.	For staff and board development		\$	500.00
7.	For office expenses			
	a.	supplies	\$	7,000.00
	b.	service charges & fees	\$	500.00
	c.	memberships	\$	9,000.00
	d.	postage	\$	800.00
				\$17,300.00
8.	For utilities			
	a.	electric	\$	8,600.00
	b.	water	\$	600.00
	c.	telephone & comm.	\$	2,200.00
				\$11,400.00
9.	For accounting services		\$	9,500.00
10.	For contingencies			\$11,250.00
11.	For miscellaneous expenses		\$	<u>9,000.00</u>
		TOTAL		\$272,700.00

FOR SOCIAL SECURITY FUND PURPOSES [40 ILCS 5/21-110; 21-110.1]:

1.	Social Security Taxes		\$	<u>12,000.00</u>
		TOTAL		\$12,000.00

FOR ILL. MUNICIPAL RETIREMENT FUND [40 ILCS 5/7-105; 7-171]:

1.	Illinois Municipal Retirement Fund		\$	<u>17,840.00</u>
		TOTAL		\$17,840.00

FOR LIABILITY, WORKERS' COMPENSATION AND UNEMPLOYMENT INSURANCE, [745 ILCS 10/9-107]:

1.	Insurance (including public liability insurance; property damage (fire) insurance; workers' compensation; treasurer's bond)		\$	8,000.00
2.	Risk management and loss control program		\$	30,000.00
3.	Legal Fees		\$	1,000.00

4. Contingency		\$ <u>3,000.00</u>
	TOTAL	\$42,000.00

FOR BUILDING MAINTENANCE FUND: [75 ILCS 16/35-5]:

1. Building Maintenance Costs:		
a. general maintenance	\$ 5,000.00	
b. computer maintenance	\$ 7,000.00	
c. copier	\$ 2,000.00	
d. grounds maintenance	\$ 5,000.00	
		\$19,000.00
2. Equipment		\$ 5,000.00
3. Contingency		\$ <u>500.00</u>
	TOTAL	\$24,500.00

FOR SPECIAL RESERVE FUND [75 ILCS 16/40-50]:

1. Building Fund		\$35,500.00
2. Contingency		\$ <u>500.00</u>
	TOTAL	\$36,000.00

FOR THE PURPOSE OF A WORKING CASH FUND [75 ILCS 16/35-35]:

1. For Working Cash		\$ <u>9,062.00</u>
	TOTAL	\$ 9,062.00

Section 2:Appropriated for the foregoing expenses from:

Projected cash on hand July 1, 2024	\$ 11,850.00
Working Cash Fund	\$ 9,062.00
Special Reserve Fund	\$ 36,500.00
Self Insurance Reserve Fund	\$ 5,000.00
Miscellaneous gifts and donations	\$ 2,500.00
Income of interest	\$ 950.00
Special purpose grants	\$ 3,200.00
Photocopy, cards, fax, and miscellaneous	\$ 700.00

Tax for General Corporate Library purposes	\$258,000.00
Tax for Social Security purposes	\$ 12,000.00
Tax for Ill. Municipal Retirement Fund	\$ 17,840.00
Tax for Liability and Insurance	\$ 37,000.00
Tax for Maintenance purposes	\$ <u>20,000.00</u>
Expected cash on hand June 30, 2025	\$ 0

Section 3: Any unexpended balances in the General Library Fund, and Maintenance Fund appropriations will be deposited into the Special Reserve Fund pursuant to a plan in accordance with Article 40 of Chapter 75, Illinois Compiled Statutes.

Section 4: The Secretary of the Maroa Public Library District is hereby authorized and directed to have this Ordinance published at least once in a newspaper of general circulation within this library district.

Section 5: This Ordinance shall be in full force and effect from and after its passage, approval and publication as provided by law.

Passed by the Board of Trustees of the Maroa Public Library District and approved by the President thereof this 19th day of August, 2024.

BOARD OF TRUSTEES OF MAROA
PUBLIC LIBRARY DISTRICT

By: _____
Its President

ATTEST:

Secretary

STATE OF ILLINOIS)
)
COUNTY OF MACON) SS.

CERTIFICATE

I, _____, do hereby certify that I am the duly appointed, qualified and now acting Secretary of the Maroa Public Library District in the Counties of Macon and DeWitt and State of Illinois; that attached hereto is a true and correct copy of the Annual Budget and Appropriation Ordinance No. 24-___ for the fiscal year July 1, 2024 to June 30, 2025.

I further certify that the Annual Budget and Appropriation Ordinance was duly passed by the Board of Trustees of said Library District at a meeting thereof held on the 19th day of August, 2024; that said Ordinance was duly passed by yea and nay vote thereon with at least a majority of all the Board of Trustees having voted yea on the adoption and passage thereof and approved in accordance with the laws of the State of Illinois pursuant to the notice and publication thereof as required by law.

I further certify that said Annual Budget and Appropriation Ordinance contains an estimate of revenues, by sources, anticipated to be received by the Maroa Public Library District in the fiscal year.

IN WITNESS WHEREOF, I have signed my name in my official capacity as the Secretary of the Board of Trustees of the Maroa Public Library District, at Maroa, Illinois, this 19th day of August, 2024.

Secretary, Maroa Public
Library District

ORDINANCE NO. 24 - ____

AN ORDINANCE TO LEVY AND ASSESS A TAX
FOR MAROA PUBLIC LIBRARY DISTRICT OF THE COUNTIES
OF MACON AND DeWITT, STATE OF ILLINOIS FOR THE FISCAL YEAR
BEGINNING JULY 1, 2024 AND ENDING JUNE 30, 2025

BE IT ORDAINED, that the Maroa Public Library District of the Counties of Macon and DeWitt, State of Illinois shall levy a tax of .02% of the value of all taxable property within said District, for building and maintenance purposes, subject to the right of the electors in said District to petition and require an election concerning the imposition of such tax, pursuant to 75 ILCS 16/35-5.

BE IT FURTHER ORDAINED, that within fifteen (15) days from the date of adoption of the ordinance, it shall be published in a newspaper of general circulation in the Maroa Public Library District and it is effective immediately upon adoption.

IN WITNESS WHEREOF, we have hereunder set our hands in Maroa, Illinois this 19th day of August, 2024.

Posted: _____

President of the Board of
Trustees of Maroa Public
Library District

ATTEST:

Secretary

PUBLIC NOTICE OF
ORDINANCE NO. 24-____

AN ORDINANCE TO LEVY AND ASSESS A TAX
FOR MAROA PUBLIC LIBRARY DISTRICT OF THE COUNTIES
OF MACON AND DeWITT, STATE OF ILLINOIS FOR THE FISCAL YEAR
BEGINNING JULY 1, 2024 AND ENDING JUNE 30, 2025

BE IT ORDAINED, that the Maroa Public Library District of the Counties of Macon and DeWitt, State of Illinois shall levy a tax of .02% of the value of all taxable property within said District, for building and maintenance purposes, subject to the right of the electors in said District to petition and require an election concerning the imposition of such tax, pursuant to 75 ILCS 16/35-5.

BE IT FURTHER ORDAINED, that within fifteen (15) days from the date of adoption of the ordinance, it shall be published in a newspaper of general circulation in the Maroa Public Library District and it is effective immediately upon adoption.

IN WITNESS WHEREOF, we have hereunder set our hands in Maroa, Illinois this 19th day of August, 2024.

1. The specific number of voters required to sign a petition requesting that the question of adoption of the ordinance be submitted to the electors of the District is 144.
2. The petition must be filed on or before _____, 2024.
3. The referendum would be held April 1, 2025.

Secretary of the Board of Trustees
of Maroa Public Library District

c/o Maroa Public Library District
305 E. Garfield
Maroa, IL 61756

Patron Conduct Ordinance

07/15/2019| Revision 01

Maroa Public Library District is dedicated to providing access to knowledge and information through reading, writing and quiet contemplation, and providing for patrons the right to use materials and services without being disturbed or impeded and providing patrons and employees with a secure and comfortable environment. The Public Library District Act provides the Board of Library Trustees with the general power to carry out the spirit and intent of the Act in establishing and maintaining the Library and providing library services, and the specific power to "exclude from the use of the library any persons who willfully violates an ordinance or regulation prescribed."

The Board of Library Trustees of the Maroa Public Library District establishes its conduct ordinance as follows:

Section 1

A patron who engages in any activity that materially disrupts the use of the library facilities, collections or services by patrons or materially disrupts the ability of the staff to perform its duties shall cease such activity immediately upon request by library personnel.

Section 2

In such instances involving minors, identification will be requested and the incident may be reported to the parent or guardian.

Section 3

If, following a request, the patron fails or refuses to comply, or responds to the request in an abusive fashion, he or she will be required to leave the library premises immediately for the balance of that calendar day. If he or she fails to leave, the police will be summoned.

Section 4

Library personnel will record instances in which patrons are required to leave the library in a ledger maintained by the Library for that purpose. Upon the first recorded instance in which a patron is required to leave the library premises within a thirty-day period, the Director shall bar the patron from use of library premises for a period of thirty days. Parents or guardians of minors will be notified in writing after the first recorded instance in which a minor is required to leave the Library and advised of the consequences of any further recorded instances.

Section 5

Parents wishing to appeal such action may do so upon written request to the Board of Library Trustees.

Section 6

In the event a patron barred from the Library attempts entry to the Library during any such period of exclusion, the police will be summoned and informed of the prior action.

Section 7

In the event the patron persists in abusive conduct or disruptive behavior following such a period of exclusion, the Director shall report to the Board of Library Trustees such conduct following prior exclusion and the Board will consider a long-term exclusion of that patron.

Section 8

This Ordinance shall take effect immediately upon enactment and approval according to law and be in full force and effect thereafter, a copy shall be posted within three days of enactment at the Library and the Secretary shall maintain a certified copy in the official records of the Library available for public inspection.

Maroa Public Library District

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



UNACCEPTABLE BEHAVIOR LIST

- Any behavior that disrupts or interferes with the operation, safety, or use of the Library is prohibited.
- Behavior that can be cause for removal by the Library staff and/or Police includes but is not limited to: physical abuse; assault of a person; abusive, threatening, or obscene language; running; fighting; gathering in loud groups; loud telephone conversations; noise emitting devices; or blocking other patron access points.
- Improper acts that are subject to prosecution under any civil or criminal code is prohibited.
- Individuals who may be under the influence of a substance and/or disorderly shall be asked to leave the Library.
- Use of any object or device that emits smoke or any form of vapor is not permitted inside any Library building. Usage of such devices outside of the building must conform to the Illinois Compiled Statutes.
- Sleeping or loitering is not permitted on Library property.
- Solicitation of any type is prohibited.
- Eating/drinking in the Library's buildings is prohibited unless done within an approved Library activity.
- Shirts and shoes must be worn on Library property at all times.
- Service and therapy dogs with documentation are allowed for disabled persons; other animals must remain outside of the Library's buildings.
- Children under eight (8) years of age cannot be left unattended on Library property. Please refer to the Library's Safety of Children Policy for more details.

Patrons will be warned one time of their unacceptable behavior, the second time they will be asked to leave for the day. If this occurs two times within a thirty-day period, patron will be banned for thirty-days, as stated above in Section 4.

Original Policy 00 9/14/2011

Revised 6/17/2019



Sara Gentle <maroalibrary@gmail.com>

Insurance Appraisals

1 message

Jami Clark <jami.clark@uviconsultants.com>

Sun, Jul 21, 2024 at 9:23 PM

To: jhess@danvillepubliclibrary.org

Bcc: maroalibrary@gmail.com

My name is Jami Clark and I work for UVI, a family owned insurance appraisal/valuation firm out of Indianapolis, Indiana which has been established for 50+ years. We specialize in the replacement cost valuations for both buildings and general personal property in-case of loss situations for commercial properties. Some of our library clients are Allen County Public Library(Ft. Wayne), Bartholomew County Public Library (Columbus IN), Jay County Public Library, Owen County Public Library, Warsaw Community Public Library and Wabash Carnegie Public Library just to name a few. We provide both building and personal property appraisals/valuations to most of our library clients! We are not an insurance agency, we are insurance appraisal/valuation consultants.

Most individuals are unaware when a policy is endorsed by a client, responsibility to prove a loss rests solely with the client, Insurance policies typically have a clause that eliminates the insurance broker from being held liable for coverages stated within the policy, nor is there a duty to help the insured prove the loss. The service my company (UVI) provides is an unbiased third party opinion, accepted throughout the U.S. as a reliable approach to assisting with insurance placement/loss.

Not only has building/construction cost gone up at an unprecedented rate over the last few years, but natural disasters and storms throughout Indiana/Ohio, the Midwest and the Nation have caused insurance premiums to run rampant over the last few years. Our replacement cost valuations make sure the library's biggest assets are being insured at the correct cost.

Has the library had any valuations/appraisals done on any of their buildings or personal property? Or is there someone else I should try to reach out to that handles the insurance for the company? We do valuations for several counties, cities/Towns, school districts, churches, libraries and hospitals all over the Midwest and are willing to send recommendations.

If you have any questions please feel free to call or email!

--

Jami Clark
UVI - Vice President
(C) 317-509-7487
(O) 317-465-9981
www.uviconsultants.com