

# **Library Board Agenda**

## **February 19, 2024**

### **Members**

President :	Mary Pursley
Vice-President: Bill Noyes	Gloria Gill
Treasurer : Rebekah Parks	Amanda Turnbull
Director : Sharon Brown	Julia Morgenweck
Gloria Guinn	Leesa Hemkens

**Call Meeting To Order:**

**Public Comment Period :**

**Review of January 2024 Minutes :**

**Review of Financial Report for January 2024 :**

**Review of Investments for January 2024 :**

**Committee Reports :**

**Director's Report :**

**Unfinished Business**

**New Business**

**Adjournment:**

**Committees:**

**Personnel:** Gloria Guinn, Amanda Turnbull, President

**Building & Grounds:** ~~Chris Nelson~~, Bill Noyes, Gloria Guinn

**Governance:** Mary Pursley, Gloria Gill ,

**Finances:** Rebekah Parks, Julia Morgenweck, Gloria Gill

**Next meeting is on March 18, 2024 @5:30 P.M.**

## Library Board Minutes

January 22, 2024

**President :** Chris Nelson  
**Vice-President :** Bill Noyes  
**Treasurer :** Rebekah Parks  
**Director :** Sharon Brown  
Leesa Hemkens

Mary Pursley  
Gloria Gill  
Gloria Guinn  
Julia Morgenweck  
Amanda Turnbull

**ROLL CALL :** Chris Nelson , President , Sharon Brown Director ,Amanda Turnbull ,Gloria GuinnI, Leesa Hemkens , Bill Noyes, Rebekah Parks

**NOT IN ATTENDANCE:** Julia Morgenweck, Mary Pursley, Gloria Gill

**CALL MEETING TO ORDER:** President called the meeting to order at 5:28pm.

**PUBLIC COMMENT :** None. Board President welcomed our new board member Leesa Hemkens.

**REVIEW OF November 2023 MINUTES:** Bill Noyes motioned to approve, Gloria Guinn second . All approved and three voted present.

**REVIEW OF FINANCIAL REPORT FOR November and December 2023 :**  
Gloria Guinn motioned to approve the Financial reports . Amanda Turnbull second. All approved.

**REVIEW OF November & December INVESTMENTS:** None. Board President went over the CD's for the board and our new member. No other action was taken .

**COMMITTEE REPORT:** No committee reports .

**DIRECTOR'S REPORT:** Director reported about the moving of the Juvenile non-fiction, YA fiction and 4-5-6 and 2-3 fiction to give more sight range and to be able to put a camera in that area. Library director talked about all the maintenance that has been done on the building in the last two years and it was greatly appreciated during this recent cold weather. The board decided that we would keep the list in the front of all board notebooks to refer back to as needed. Closing during snow days was also discussed . Policy has been to close during school closures for bad weather but director spoke with Board President and a few days and decided to be open . The progress on getting a quote for a new lift is still on going. It was decided that we need to put together a plan for replacing the lift and maybe checking on a loan for the lift. It was also discussed that there is due from city money that we could use for this project also.

**UNFINISHED BUSINESS :** The position of Asst. Librarian was discussed and director will talk to Mary Lou Craig at the City office to discuss how to advertise and for how long. The salary range will be between \$10.50 to \$12.50 depending on education and experience. The Library Director evaluation was done at this meeting and discussed with Director. Director next month will present board with ways she has tried to improve on many areas. It was also discussed about talking with Mary Lou Craig at the City about any of the classes and meetings that they have and how we can attend. Also and AED machine and CPR classes for staff to learn was also discussed. Also discussed about maybe making a quarterly post on how to get a library card and services offered by the Library.

**.NEW BUSINESS.** At the end of the meeting President Chris Nelson resigned. Mr. Nelson is going to be on another board for the city and policy requires he can only be on one at a time. Thank you for your service .

**Adjournment** at 7:04 pm. Bill Noyes motioned to adjourn. Rebekah Parks second and all approved.

Next Meeting  
February 19, 2024 @ 5:30 pm

**DRAFT**

**MACON PUBLIC LIBRARY**  
**FINANCIAL STATEMENTS**  
**DECEMBER 31, 2023 AND 2022**

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**Grimshaw & Associates, LLC**  
Certified Public Accountants

PO Box 126  
Macon, MO 63552  
Telephone (660) 395-5292

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**DRAFT**

**Macon Public Library**  
**Statements of Assets, Liabilities, and Fund Balance**  
**Regulatory Basis**

	<u>Dec 31, 23</u>	<u>Dec 31, 22</u>	<u>\$ Change</u>
<b>ASSETS</b>			
<b>Current Assets</b>			
<b>Checking/Savings</b>			
10400 • General Checking	224,986.38	225,819.65	(833.27)
10502 • Van Meter MM	54.89	162,558.98	(162,504.09)
10600 • Endowment Checking	3,059.92	3,059.92	0.00
10700 • Payroll Checking	3,441.43	4,080.03	(638.60)
<b>Total Checking/Savings</b>	<u>231,542.62</u>	<u>395,518.58</u>	<u>(163,975.96)</u>
<b>Other Current Assets</b>			
10300 • Due From City	121,886.34	131,171.09	(9,284.75)
<b>Total Other Current Assets</b>	<u>121,886.34</u>	<u>131,171.09</u>	<u>(9,284.75)</u>
<b>Total Current Assets</b>	<u>353,428.96</u>	<u>526,689.67</u>	<u>(173,260.71)</u>
<b>Other Assets</b>			
10902 • MA Investments	1,522,018.86	1,329,830.08	192,188.78
<b>Total Other Assets</b>	<u>1,522,018.86</u>	<u>1,329,830.08</u>	<u>192,188.78</u>
<b>TOTAL ASSETS</b>	<u><u>1,875,447.82</u></u>	<u><u>1,856,519.75</u></u>	<u><u>18,928.07</u></u>
<b>LIABILITIES &amp; EQUITY</b>			
<b>Equity</b>			
31510 • Fund Balance	1,856,519.75	1,866,728.97	(10,209.22)
Net Income	18,928.07	(10,209.22)	29,137.29
<b>Total Equity</b>	<u>1,875,447.82</u>	<u>1,856,519.75</u>	<u>18,928.07</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>1,875,447.82</u></u>	<u><u>1,856,519.75</u></u>	<u><u>18,928.07</u></u>

No assurance provided. Disclosures omitted.

**DRAFT**

**Macon Public Library**  
**Statements of Revenues and Expenditures**  
**Regulatory Basis**

	Dec 23	Dec 22	\$ Change
Ordinary Income/Expense			
Income			
40055 • City Tax	121,886.34	106,486.73	15,399.61
40100 • Donations/Memorials	110.00	200.00	(90.00)
40110 • Fines and Fees	574.73	368.00	206.73
40150 • Interest Income	0.05	782.84	(782.79)
Total Income	122,571.12	107,837.57	14,733.55
Gross Profit	122,571.12	107,837.57	14,733.55
Expense			
50000 • Accounting	650.00	600.00	50.00
50050 • Bank Charges	20.92	20.96	(0.04)
50055 • Books and Materials	1,826.03	1,399.80	426.23
50095 • Computer/Electronics	1,721.25	2,324.95	(603.70)
50110 • Contractual Services	0.00	173.05	(173.05)
50120 • Donations/Memorials Expense	164.00	0.00	164.00
50140 • FICA	545.24	750.68	(205.44)
50160 • Group Insurance	584.79	552.03	32.76
50185 • LAGERS	399.60	237.70	161.90
50210 • Maintenance and Repairs	197.91	114.36	83.55
50225 • Medicare	127.52	175.58	(48.06)
50240 • Miscellaneous Expense	80.00	152.49	(72.49)
50290 • Prof Fees/Dues/Subs	234.00	65.00	169.00
50320 • Salaries	8,905.61	12,255.76	(3,350.15)
50345 • Supplies	3,916.38	1,488.14	2,428.24
50350 • Telephone	239.50	235.11	4.39
Total Expense	19,612.75	20,545.61	(932.86)
Net Ordinary Income	102,958.37	87,291.96	15,666.41
Net Income	102,958.37	87,291.96	15,666.41

No assurance provided. Disclosures omitted.



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**Macon Public Library**  
**Statements of Revenues and Expenditures**  
**Regulatory Basis**

	Jan - Dec 23	Jan - Dec 22	\$ Change
<b>Ordinary Income/Expense</b>			
Income			
40055 · City Tax	200,012.67	206,575.23	(6,562.56)
40100 · Donations/Memorials	2,218.97	5,898.06	(3,679.09)
40110 · Fines and Fees	7,704.90	6,192.52	1,512.38
40131 · Summer Reading Program Income	174.00	154.05	19.95
40150 · Interest Income	28,364.21	11,070.84	17,293.37
40230 · Miscellaneous	4.10	0.00	4.10
40325 · State Aid	9,194.12	6,748.55	2,445.57
<b>Total Income</b>	<b>247,672.97</b>	<b>236,639.25</b>	<b>11,033.72</b>
<b>Gross Profit</b>	<b>247,672.97</b>	<b>236,639.25</b>	<b>11,033.72</b>
Expense			
50000 · Accounting	7,700.00	7,150.00	550.00
50050 · Bank Charges	5,965.05	281.94	5,683.11
50055 · Books and Materials	21,783.61	21,233.02	550.59
50095 · Computer/Electronics	3,327.56	4,650.29	(1,322.73)
50110 · Contractual Services	8,156.73	10,324.93	(2,168.20)
50120 · Donations/Memorials Expense	207.00	0.00	207.00
50140 · FICA	6,255.38	6,108.94	146.44
50160 · Group Insurance	6,657.12	6,299.20	357.92
50185 · LAGERS	3,357.87	3,082.05	275.82
50210 · Maintenance and Repairs	31,332.47	58,567.09	(27,234.62)
50225 · Medicare	1,463.06	1,428.88	34.18
50235 · MIRMA	11,255.64	12,990.25	(1,734.61)
50240 · Miscellaneous Expense	540.00	207.49	332.51
50290 · Prof Fees/Dues/Subs	953.00	105.00	848.00
50320 · Salaries	102,633.37	100,053.47	2,579.90
50330 · Summer Reading Program	925.05	865.54	59.51
50345 · Supplies	13,381.85	10,706.63	2,675.22
50350 · Telephone	2,850.14	2,793.75	56.39
<b>Total Expense</b>	<b>228,744.90</b>	<b>246,848.47</b>	<b>(18,103.57)</b>
<b>Net Ordinary Income</b>	<b>18,928.07</b>	<b>(10,209.22)</b>	<b>29,137.29</b>
<b>Net Income</b>	<b>18,928.07</b>	<b>(10,209.22)</b>	<b>29,137.29</b>

No assurance provided. Disclosures omitted.

**DRAFT**

**Macon Public Library**  
**Statements of Revenues and Expenditures - Regulatory Basis**  
**Budget to Actual**  
**For the Months Ended December 31, 2023**

	Current Month Actual	Year to Date Actual	Annual Budget	Variance Favorable/ (Unfavorable)
<b>Revenues:</b>				
City Tax	\$ 121,886.34	\$ 200,012.67	\$ 192,000.00	\$ 8,012.67
Donations/Memorials	110.00	2,218.97	500.00	1,718.97
Fines and Fees	574.73	7,704.90	5,000.00	2,704.90
Interest	0.05	28,364.21	17,000.00	11,364.21
Miscellaneous	-	4.10	-	4.10
State Aid	-	9,194.12	-	9,194.12
Summer Reading Program Income	-	174.00	-	174.00
<b>Total Revenues</b>	<b>122,571.12</b>	<b>247,672.97</b>	<b>214,500.00</b>	<b>33,172.97</b>
<b>Expenditures:</b>				
Accounting	650.00	7,700.00	7,200.00	(500.00)
Bank Charges	20.92	5,965.05	290.00	(5,675.05)
Books and Materials	1,826.03	21,783.61	23,500.00	1,716.39
Computer/Electronics	1,721.25	3,327.56	4,700.00	1,372.44
Contractual Services	-	8,156.73	12,000.00	3,843.27
Donations/Memorials	164.00	207.00	100.00	(107.00)
FICA	545.24	6,255.38	7,500.00	1,244.62
Group Insurance	584.79	6,657.12	6,500.00	(157.12)
LAGERS	399.60	3,357.87	3,200.00	(157.87)
Maintenance and Repairs	197.91	31,332.47	4,500.00	(26,832.47)
Medicare	127.52	1,463.06	1,800.00	336.94
MIRMA	-	11,255.64	14,000.00	2,744.36
Miscellaneous	80.00	540.00	500.00	(40.00)
Prof Fees/Dues/Subs	234.00	953.00	110.00	(843.00)
Salaries	8,905.61	102,633.37	120,000.00	17,366.63
Summer Reading Program	-	925.05	1,000.00	74.95
Supplies	3,916.38	13,381.85	4,700.00	(8,681.85)
Telephone	239.50	2,850.14	2,800.00	(50.14)
Training/Education	-	-	100.00	100.00
<b>Total Expenditures</b>	<b>19,612.75</b>	<b>228,744.90</b>	<b>214,500.00</b>	<b>(14,244.90)</b>
<b>Revenues Over/(Under) Expenditures</b>	<b>102,958.37</b>	<b>18,928.07</b>	<b>-</b>	<b>18,928.07</b>
<b>Other Financing Sources/(Uses):</b>				
Transfer from Reserves	-	-	-	-
<b>Total Other Financing Sources/(Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Revenues and Other Financing Sources/(Uses) Over/(Under) Expenditures</b>	<b>\$ 102,958.37</b>	<b>\$ 18,928.07</b>	<b>\$ -</b>	<b>\$ 18,928.07</b>

No assurance provided. Disclosures omitted.

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**MACON PUBLIC LIBRARY**  
**FINANCIAL STATEMENTS**  
**JANUARY 31, 2024 AND 2023**

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**Grimshaw & Associates, LLC**  
Certified Public Accountants

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Telephone (660) 395-5292

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**Macon Public Library**  
**Statements of Assets, Liabilities, and Fund Balance**  
**Regulatory Basis**

	Jan 31, 24	Jan 31, 23	\$ Change
<b>ASSETS</b>			
Current Assets			
Checking/Savings			
10400 · General Checking	323,338.60	239,215.13	84,123.47
10502 · Van Meter MM	54.93	163,276.19	(163,221.26)
10600 · Endowment Checking	3,059.92	3,059.92	0.00
10700 · Payroll Checking	13,821.27	5,203.06	8,618.21
Total Checking/Savings	340,274.72	410,754.30	(70,479.58)
Other Current Assets			
10300 · Due From City	10,715.88	114,796.60	(104,080.72)
Total Other Current Assets	10,715.88	114,796.60	(104,080.72)
Total Current Assets	350,990.60	525,550.90	(174,560.30)
Other Assets			
10902 · MA Investments	1,522,018.86	1,329,830.08	192,188.78
Total Other Assets	1,522,018.86	1,329,830.08	192,188.78
<b>TOTAL ASSETS</b>	<b>1,873,009.46</b>	<b>1,855,380.98</b>	<b>17,628.48</b>
<b>LIABILITIES &amp; EQUITY</b>			
Equity			
31510 · Fund Balance	1,875,447.82	1,856,519.75	18,928.07
Net Income	(2,438.36)	(1,138.77)	(1,299.59)
Total Equity	1,873,009.46	1,855,380.98	17,628.48
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>1,873,009.46</b>	<b>1,855,380.98</b>	<b>17,628.48</b>

No assurance provided. Disclosures omitted.

**Macon Public Library**  
**Statements of Revenues and Expenditures**  
**Regulatory Basis**

	Jan 24	Jan 23	\$ Change
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
40055 · City Tax	10,715.88	8,309.87	2,406.01
40100 · Donations/Memorials	320.00	544.00	(224.00)
40110 · Fines and Fees	654.90	666.71	(11.81)
40150 · Interest Income	0.04	974.36	(974.32)
<b>Total Income</b>	<b>11,690.82</b>	<b>10,494.94</b>	<b>1,195.88</b>
<b>Gross Profit</b>	<b>11,690.82</b>	<b>10,494.94</b>	<b>1,195.88</b>
<b>Expense</b>			
50000 · Accounting	650.00	600.00	50.00
50050 · Bank Charges	20.88	20.92	(0.04)
50055 · Books and Materials	1,520.06	876.77	643.29
50095 · Computer/Electronics	1,654.00	0.00	1,654.00
50110 · Contractual Services	0.00	190.55	(190.55)
50140 · FICA	496.74	448.91	47.83
50160 · Group Insurance	548.21	552.03	(3.82)
50185 · LAGERS	278.42	361.40	(82.98)
50210 · Maintenance and Repairs	25.98	10.99	14.99
50225 · Medicare	116.18	105.02	11.16
50290 · Prof Fees/Dues/Subs	0.00	139.00	(139.00)
50320 · Salaries	8,159.73	7,388.69	771.04
50345 · Supplies	419.30	703.31	(284.01)
50350 · Telephone	239.68	236.12	3.56
<b>Total Expense</b>	<b>14,129.18</b>	<b>11,633.71</b>	<b>2,495.47</b>
<b>Net Ordinary Income</b>	<b>(2,438.36)</b>	<b>(1,138.77)</b>	<b>(1,299.59)</b>
<b>Net Income</b>	<b>(2,438.36)</b>	<b>(1,138.77)</b>	<b>(1,299.59)</b>

No assurance provided. Disclosures omitted.

**Macon Public Library**  
**Statement of Revenues and Expenditures - Regulatory Basis**  
**Budget to Actual**  
**For the Month Ended January 31, 2024**

	Current Month Actual	Year to Date Actual	Annual Budget	Variance Favorable/ (Unfavorable)
Revenues:				
City Tax	\$ 10,715.88	\$ 10,715.88	\$ 194,000.00	\$ (183,284.12)
Donations/Memorials	320.00	320.00	500.00	(180.00)
Fines and Fees	654.90	654.90	5,000.00	(4,345.10)
Interest	0.04	0.04	17,000.00	(16,999.96)
State Aid	-	-	2,000.00	(2,000.00)
Total Revenues	11,690.82	11,690.82	218,500.00	(206,809.18)
Expenditures:				
Accounting	650.00	650.00	7,200.00	6,550.00
Bank Charges	20.88	20.88	300.00	279.12
Books and Materials	1,520.06	1,520.06	23,000.00	21,479.94
Computer/Electronics	1,654.00	1,654.00	5,600.00	3,946.00
Contractual Services	-	-	11,000.00	11,000.00
Donations/Memorials	-	-	100.00	100.00
FICA	496.74	496.74	7,000.00	6,503.26
Group Insurance	548.21	548.21	7,500.00	6,951.79
LAGERS	278.42	278.42	3,200.00	2,921.58
Maintenance and Repairs	25.98	25.98	5,000.00	4,974.02
Medicare	116.18	116.18	1,600.00	1,483.82
MIRMA	-	-	14,000.00	14,000.00
Miscellaneous	-	-	500.00	500.00
Prof Fees/Dues/Subs	-	-	500.00	500.00
Salaries	8,159.73	8,159.73	120,000.00	111,840.27
Summer Reading Program	-	-	1,000.00	1,000.00
Supplies	419.30	419.30	8,000.00	7,580.70
Telephone	239.68	239.68	2,900.00	2,660.32
Training/Education	-	-	100.00	100.00
Total Expenditures	14,129.18	14,129.18	218,500.00	204,370.82
Revenues Over/(Under) Expenditures	(2,438.36)	(2,438.36)	-	(2,438.36)
Other Financing Sources/(Uses):				
Transfer from Reserves	-	-	-	-
Total Other Financing Sources/(Uses)	-	-	-	-
Revenues and Other Financing Sources/(Uses) Over/(Under) Expenditures	\$ (2,438.36)	\$ (2,438.36)	\$ -	\$ (2,438.36)

**No assurance provided. Disclosures omitted.**