

**Library Board Minutes  
September 18, 2023**

**President : Chris Nelson**  
**Vice President : Bill Noyes**  
**Treasurer : Rebekah Parks**  
**Director : Sharon Brown**  
**Amanda Turnbull**

**Mary Pursley**  
**Gloria Gill**  
**Mary Fiedler**  
**Julia Morgenweck**  
**Gloria Guinn**

**ROLL CALL :** Mary Pursley, Sharon Brown Director ,Julia Morgenweck., Rebekah Parks, Bill Noyes ,Amanda Turnbull, Mary Fiedler, Gloria Guinn

**NOT IN ATTENDANCE:** Chris Nelson, President , Gloria Gill

**CALL MEETING TO ORDER:** Vice- President called the meeting to order at 5:31pm

**PUBLIC COMMENT :** None.

**REVIEW OF August MINUTES:** Gloria Guinn motioned to approve, Rebekah Parks second . All approved.

**REVIEW OF FINANCIAL REPORT FOR August :** Amanda Turnbull motioned to approve . Gloria Guinn second. All approved.December 2022 final draft presented with no changes .

**REVIEW OF August INVESTMENTS:** None.

**COMMITTEE REPORT:** None.

**DIRECTOR'S REPORT:** Director reported that the Friends of the Library paid for the movie and refreshments for all the children. Director reported to the board that a patron that had moved away came in to the library and complimented them on the upkeep of the library and how nice it looked. The bank charges on the financials were discussed and they are for the direct deposit of paychecks every two weeks.

**UNFINISHED BUSINESS :** Security cameras were discussed and they are completed.

**NEW BUSINESS.** The proposed budget for 2024 was approved by the board with Bill Noyes making a motion to approve and Julia Morgenweck second and all approved. It will now be presented to the Mayor and City Council for approval. The director reported that the library had spent a little more than \$14000.00 on the lift. Director also reported that we have people and children that lean over the edge of the lift which is a safety concern. Amanda Turnbull suggested that we check with Lydia McClellan to see about any grants that we could use for this . Also many grants go unused because of lack of applicants for them. Gloria Guinn suggested that we check with the Economic Development Authority to see if they have any grants. The Downtown Historical Society had used them for a grant and the process seemed to be easy to do. The library will stress the issue of safety for getting an elevator instead of an open lift . We will check with D.W. Auto about getting some bids for this.

**Adjournment** at 6.20 pm. Gloria Guinn motioned to adjourn. Rebekah Parks second and all approved.

**Next Meeting  
October 16, 2023 @ 5:30 pm**

**MACON PUBLIC LIBRARY**  
**FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 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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**Macon Public Library**  
**Statements of Assets, Liabilities, and Fund Balance**  
**Regulatory Basis**

	Sep 30, 23	Sep 30, 22	\$ Change
<b>ASSETS</b>			
Current Assets			
Checking/Savings			
10400 · General Checking	229,196.51	176,186.32	53,010.19
10502 · Van Meter MM	54.75	160,767.12	(160,712.37)
10600 · Endowment Checking	3,059.92	3,059.92	0.00
10700 · Payroll Checking	6,688.01	15,354.22	(8,666.21)
Total Checking/Savings	238,999.19	355,367.58	(116,368.39)
Other Current Assets			
10300 · Due From City	173.72	1,159.01	(985.29)
Total Other Current Assets	173.72	1,159.01	(985.29)
Total Current Assets	239,172.91	356,526.59	(117,353.68)
Other Assets			
10902 · MA Investments	1,510,970.54	1,379,830.08	131,140.46
Total Other Assets	1,510,970.54	1,379,830.08	131,140.46
<b>TOTAL ASSETS</b>	<b>1,750,143.45</b>	<b>1,736,356.67</b>	<b>13,786.78</b>
<b>LIABILITIES &amp; EQUITY</b>			
Equity			
31510 · Fund Balance	1,856,519.75	1,866,728.97	(10,209.22)
Net Income	(106,376.30)	(130,372.30)	23,996.00
Total Equity	1,750,143.45	1,736,356.67	13,786.78
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>1,750,143.45</b>	<b>1,736,356.67</b>	<b>13,786.78</b>

No assurance provided. Disclosures omitted.

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

	Sep 23	Sep 22	\$ Change
Ordinary Income/Expense			
Income			
40055 · City Tax	173.72	862.33	(688.61)
40110 · Fines and Fees	582.76	443.28	139.48
40150 · Interest Income	0.04	1,017.54	(1,017.50)
<b>Total Income</b>	<u>756.52</u>	<u>2,323.15</u>	<u>(1,566.63)</u>
Gross Profit	756.52	2,323.15	(1,566.63)
Expense			
50000 · Accounting	650.00	600.00	50.00
50050 · Bank Charges	20.88	20.96	(0.08)
50055 · Books and Materials	2,657.34	1,933.34	724.00
50110 · Contractual Services	2,248.83	173.05	2,075.78
50140 · FICA	473.12	454.08	19.04
50160 · Group Insurance	552.03	522.47	29.56
50185 · LAGERS	235.58	237.70	(2.12)
50210 · Maintenance and Repairs	0.00	1,200.30	(1,200.30)
50225 · Medicare	110.63	106.22	4.41
50320 · Salaries	7,779.10	7,448.54	330.56
50345 · Supplies	686.44	108.77	577.67
50350 · Telephone	238.65	242.55	(3.90)
<b>Total Expense</b>	<u>15,652.60</u>	<u>13,047.98</u>	<u>2,604.62</u>
Net Ordinary Income	<u>(14,896.08)</u>	<u>(10,724.83)</u>	<u>(4,171.25)</u>
Net Income	<u><u>(14,896.08)</u></u>	<u><u>(10,724.83)</u></u>	<u><u>(4,171.25)</u></u>

No assurance provided. Disclosures omitted.

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

	Jan - Sep 23	Jan - Sep 22	\$ Change
Ordinary Income/Expense			
Income			
40055 · City Tax	39,734.55	45,018.54	(5,283 9)
40100 · Donations/Memorials	1,758.97	5,698.06	(3,939 9)
40110 · Fines and Fees	6,029.36	4,654.53	1,374 3
40131 · Summer Reading Program Income	174.00	154.05	19 5
40150 · Interest Income	17,315.75	8,683.24	8,632 1
40230 · Miscellaneous	4.10	0.00	4 0
40325 · State Aid	4,638.14	2,221.64	2,416 0
<b>Total Income</b>	<b>69,654.87</b>	<b>66,430.06</b>	<b>3,224 1</b>
Gross Profit	69,654.87	66,430.06	3,224 1
Expense			
50000 · Accounting	5,750.00	5,350.00	400 0
50050 · Bank Charges	5,891.89	208.62	5,683 7
50055 · Books and Materials	16,482.81	16,166.42	316 9
50095 · Computer/Electronics	1,606.31	2,325.34	(719 3)
50110 · Contractual Services	5,165.12	5,986.92	(821 0)
50120 · Donations/Memorials Expense	43.00	0.00	43 0
50140 · FICA	4,519.22	4,467.88	51 4
50160 · Group Insurance	4,968.27	4,702.23	266 4
50185 · LAGERS	2,425.47	2,368.95	56 2
50210 · Maintenance and Repairs	30,828.51	57,834.36	(27,005 5)
50225 · Medicare	1,057.01	1,045.03	11 8
50235 · MIRMA	11,255.64	12,990.25	(1,734 1)
50240 · Miscellaneous Expense	270.00	10.00	260 0
50290 · Prof Fees/Dues/Subs	659.00	0.00	659 0
50320 · Salaries	74,223.41	73,187.58	1,035 3
50330 · Summer Reading Program	925.05	865.54	59 1
50345 · Supplies	7,830.24	7,206.24	624 0
50350 · Telephone	2,130.22	2,087.00	43 2
<b>Total Expense</b>	<b>176,031.17</b>	<b>196,802.36</b>	<b>(20,771 9)</b>
Net Ordinary Income	(106,376.30)	(130,372.30)	23,996 0
<b>Net Income</b>	<b>(106,376.30)</b>	<b>(130,372.30)</b>	<b>23,996 0</b>

No assurance provided. Disclosures omitted.

**Macon Public Library**  
**Statements of Revenues and Expenditures - Regulatory Basis**  
**Budget to Actual**  
**For the Months Ended September 30, 2023**

	Current Month Actual	Year to Date Actual	Annual Budget	Variance Favorable/ (Unfavorable)
<b>Revenues:</b>				
City Tax	\$ 173.72	\$ 39,734.55	\$ 192,000.00	\$ (152,265. )
Donations/Memorials	-	1,758.97	500.00	1,258. )
Fines and Fees	582.76	6,029.36	5,000.00	1,029. )
Interest	0.04	17,315.75	17,000.00	315. )
Miscellaneous	-	4.10	-	4. )
State Aid	-	4,638.14	-	4,638. )
Summer Reading Program Income	-	174.00	-	174. )
<b>Total Revenues</b>	<b>756.52</b>	<b>69,654.87</b>	<b>214,500.00</b>	<b>(144,845. )</b>
<b>Expenditures:</b>				
Accounting	650.00	5,750.00	7,200.00	1,450. )
Bank Charges	20.88	5,891.89	290.00	(5,601. )
Books and Materials	2,657.34	16,482.81	23,500.00	7,017. )
Computer/Electronics	-	1,606.31	4,700.00	3,093. )
Contractual Services	2,248.83	5,165.12	12,000.00	6,834. )
Donations/Memorials	-	43.00	100.00	57. )
FICA	473.12	4,519.22	7,500.00	2,980. )
Group Insurance	552.03	4,968.27	6,500.00	1,531. )
LAGERS	235.58	2,425.47	3,200.00	774. )
Maintenance and Repairs	-	30,828.51	4,500.00	(26,328. )
Medicare	110.63	1,057.01	1,800.00	742. )
MIRMA	-	11,255.64	14,000.00	2,744. )
Miscellaneous	-	270.00	500.00	230. )
Prof Fees/Dues/Subs	-	659.00	110.00	(549. )
Salaries	7,779.10	74,223.41	120,000.00	45,776. )
Summer Reading Program	-	925.05	1,000.00	74. )
Supplies	686.44	7,830.24	4,700.00	(3,130. )
Telephone	238.65	2,130.22	2,800.00	669. )
Training/Education	-	-	100.00	100. )
<b>Total Expenditures</b>	<b>15,652.60</b>	<b>176,031.17</b>	<b>214,500.00</b>	<b>38,468. )</b>
<b>Revenues Over/(Under) Expenditures</b>	<b>(14,896.08)</b>	<b>(106,376.30)</b>	<b>-</b>	<b>(106,376. )</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>\$ (14,896.08)</b>	<b>\$ (106,376.30)</b>	<b>\$ -</b>	<b>\$ (106,376. )</b>

No assurance provided. Disclosures omitted.