

**Library Board Minutes**

**June 19 , 2023**

**President : Chris Nelson**  
**Vice-President : Andrew Murphy**  
**Treasurer : Rebekah Parks**  
**Director : Sharon Brown**  
**Susan Spencer**

**Mary Pursley**  
**Gloria Gill**  
**Mary Fiedler**  
**Julia Morgenweck**  
**Amanda Turnbull**

**ROLL CALL :** Chris Nelson , President , Mary Pursley, Sharon Brown Director ,Gloria Gill, Susan Spencer , Mary Fiedler, Julia Morgenweck.

**NOT IN ATTENDANCE:** Andrew Murphy, Rebekah Parks, Amanda Turnbull

**CALL MEETING TO ORDER:** President called the meeting to order at 5:34pm.

**PUBLIC COMMENT :** None.

**REVIEW OF May MINUTES:** Mary Fiedler motioned to approve, Mary Pursley second . All approved.

**REVIEW OF FINANCIAL REPORT FOR May :**

Susan Spencer motioned to approve the Financial report . Julia Morgenweck second. All approved.

**REVIEW OF May INVESTMENTS:** None.

**COMMITTEE REPORT:** None

**DIRECTOR'S REPORT:** Director reported about the conflict with the SAMS number and the state library. The conflict with the State Library about being owned by the City has been resolved and we are a division of the City of Macon. A brief review was given about the meetings the director has attended on book bans and other items.

**UNFINISHED BUSINESS :** Security cameras were discussed and how close we are to having that project finished. The board discussed and updated the current job description for the Director of the Macon Public Library.

**.NEW BUSINESS.** The board discussed and provided the names of Bill Noyes and Lynn Lyda as the people to replace our current members who are leaving.

**Adjournment** at 6.30 pm. Susan Spencer motioned to adjourn. Gloria Gill second and all approved.

**Next Meeting**  
**July 17, 2023 @ 5:30 pm**

Entered closed session for matter of personnel discussion.

Julia Morgenweck motioned to enter closed session at 6:31 pm and Mary Pursley second and all approved.

Susan Spencer motioned to exit closed session at 7:02 pm and Gloria Gill second and all approved.

**MACON PUBLIC LIBRARY**

**FINANCIAL STATEMENTS**

**JUNE 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**

	Jun 30, 23	Jun 30, 22	\$ Change
<b>ASSETS</b>			
<b>Current Assets</b>			
<b>Checking/Savings</b>			
10400 · General Checking	267,570.50	620,801.98	(353,231.48)
10502 · Van Meter MM	54.61	158,932.20	(158,877.59)
10600 · Endowment Checking	3,059.92	3,059.92	0.00
10700 · Payroll Checking	15,583.68	7,591.34	7,992.34
<b>Total Checking/Savings</b>	286,268.71	790,385.44	(504,116.73)
<b>Other Current Assets</b>			
10300 · Due From City	273.49	348.15	(74.66)
<b>Total Other Current Assets</b>	273.49	348.15	(74.66)
<b>Total Current Assets</b>	286,542.20	790,733.59	(504,191.39)
<b>Other Assets</b>			
10902 · MA Investments	1,500,000.00	1,029,830.08	470,169.92
<b>Total Other Assets</b>	1,500,000.00	1,029,830.08	470,169.92
<b>TOTAL ASSETS</b>	<b>1,786,542.20</b>	<b>1,820,563.67</b>	<b>(34,021.47)</b>
<b>LIABILITIES &amp; EQUITY</b>			
<b>Equity</b>			
31510 · Fund Balance	1,856,519.75	1,866,728.97	(10,209.22)
Net Income	(69,977.55)	(46,165.30)	(23,812.25)
<b>Total Equity</b>	1,786,542.20	1,820,563.67	(34,021.47)
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>1,786,542.20</b>	<b>1,820,563.67</b>	<b>(34,021.47)</b>

No assurance provided. Disclosures omitted.

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

	Jun 23	Jun 22	\$ Change
Ordinary Income/Expense			
Income			
40055 · City Tax	273.49	348.15	(74.66)
40100 · Donations/Memorials	0.00	694.56	(694.56)
40110 · Fines and Fees	881.13	1,220.75	(339.62)
40131 · Summer Reading Program Income	0.00	50.00	(50.00)
40150 · Interest Income	0.04	783.69	(783.65)
40325 · State Aid	103.27	0.00	103.27
<b>Total Income</b>	<b>1,257.93</b>	<b>3,097.15</b>	<b>(1,839.22)</b>
<b>Gross Profit</b>	<b>1,257.93</b>	<b>3,097.15</b>	<b>(1,839.22)</b>
Expense			
50000 · Accounting	650.00	600.00	50.00
50050 · Bank Charges	30.38	30.54	(0.16)
50055 · Books and Materials	999.72	0.00	999.72
50095 · Computer/Electronics	510.00	0.00	510.00
50110 · Contractual Services	645.82	919.60	(273.78)
50140 · FICA	704.65	735.10	(30.45)
50160 · Group Insurance	552.03	522.47	29.56
50185 · LAGERS	266.40	237.70	28.70
50225 · Medicare	164.80	171.96	(7.16)
50235 · MIRMA	11,255.64	12,990.25	(1,734.61)
50320 · Salaries	11,513.30	11,981.51	(468.21)
50330 · Summer Reading Program	658.85	(200.00)	858.85
50345 · Supplies	216.44	505.23	(288.79)
50350 · Telephone	236.47	233.23	3.24
<b>Total Expense</b>	<b>28,404.50</b>	<b>28,727.59</b>	<b>(323.09)</b>
<b>Net Ordinary Income</b>	<b>(27,146.57)</b>	<b>(25,630.44)</b>	<b>(1,516.13)</b>
<b>Net Income</b>	<b>(27,146.57)</b>	<b>(25,630.44)</b>	<b>(1,516.13)</b>

No assurance provided. Disclosures omitted.

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

	Jan - Jun 23	Jan - Jun 22	\$ Change
Ordinary Income/Expense			
Income			
40055 · City Tax	39,045.18	43,478.86	(4,433.68)
40100 · Donations/Memorials	1,658.97	5,698.06	(4,039.09)
40110 · Fines and Fees	3,773.33	3,235.51	537.82
40131 · Summer Reading Program Income	25.00	154.05	(129.05)
40150 · Interest Income	6,345.07	5,986.19	358.88
40230 · Miscellaneous	4.10	0.00	4.10
40325 · State Aid	4,638.14	2,221.64	2,416.50
<b>Total Income</b>	<b>55,489.79</b>	<b>60,774.31</b>	<b>(5,284.52)</b>
<b>Gross Profit</b>	<b>55,489.79</b>	<b>60,774.31</b>	<b>(5,284.52)</b>
Expense			
50000 · Accounting	3,800.00	3,550.00	250.00
50050 · Bank Charges	5,829.25	145.74	5,683.51
50055 · Books and Materials	10,779.23	7,937.61	2,841.62
50095 · Computer/Electronics	604.99	169.98	435.01
50110 · Contractual Services	1,297.87	1,905.02	(607.15)
50120 · Donations/Memorials Expense	43.00	0.00	43.00
50140 · FICA	3,028.83	3,062.54	(33.71)
50160 · Group Insurance	3,312.18	3,134.82	177.36
50185 · LAGERS	1,570.12	1,537.00	33.12
50210 · Maintenance and Repairs	26,797.92	15,791.23	11,006.69
50225 · Medicare	708.46	716.31	(7.85)
50235 · MIRMA	11,255.64	12,990.25	(1,734.61)
50240 · Miscellaneous Expense	218.00	10.00	208.00
50290 · Prof Fees/Dues/Subs	159.00	0.00	159.00
50320 · Salaries	49,740.76	50,146.76	(406.00)
50330 · Summer Reading Program	776.05	772.84	3.21
50345 · Supplies	4,127.95	3,712.64	415.31
50350 · Telephone	1,418.09	1,356.87	61.22
<b>Total Expense</b>	<b>125,467.34</b>	<b>106,939.61</b>	<b>18,527.73</b>
<b>Net Ordinary Income</b>	<b>(69,977.55)</b>	<b>(46,165.30)</b>	<b>(23,812.25)</b>
<b>Net Income</b>	<b>(69,977.55)</b>	<b>(46,165.30)</b>	<b>(23,812.25)</b>

No assurance provided. Disclosures omitted.

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

	Current Month Actual	Year to Date Actual	Annual Budget	Variance Favorable/ (Unfavorable)
<b>Revenues:</b>				
City Tax	\$ 273.49	\$ 39,045.18	\$ 192,000.00	\$ (152,954.82)
Donations/Memorials	-	1,658.97	500.00	1,158.97
Fines and Fees	881.13	3,773.33	5,000.00	(1,226.67)
Interest	0.04	6,345.07	17,000.00	(10,654.93)
Miscellaneous	-	4.10	-	4.10
State Aid	103.27	4,638.14	-	4,638.14
Summer Reading Program Income	-	25.00	-	25.00
<b>Total Revenues</b>	<b>1,257.93</b>	<b>55,489.79</b>	<b>214,500.00</b>	<b>(159,010.21)</b>
<b>Expenditures:</b>				
Accounting	650.00	3,800.00	7,200.00	3,400.00
Bank Charges	30.38	5,829.25	290.00	(5,539.25)
Books and Materials	999.72	10,779.23	23,500.00	12,720.77
Computer/Electronics	510.00	604.99	4,700.00	4,095.01
Contractual Services	645.82	1,297.87	12,000.00	10,702.13
Donations/Memorials	-	43.00	100.00	57.00
FICA	704.65	3,028.83	7,500.00	4,471.17
Group Insurance	552.03	3,312.18	6,500.00	3,187.82
LAGERS	266.40	1,570.12	3,200.00	1,629.88
Maintenance and Repairs	-	26,797.92	4,500.00	(22,297.92)
Medicare	164.80	708.46	1,800.00	1,091.54
MIRMA	11,255.64	11,255.64	14,000.00	2,744.36
Miscellaneous	-	218.00	500.00	282.00
Prof Fees/Dues/Subs	-	159.00	110.00	(49.00)
Salaries	11,513.30	49,740.76	120,000.00	70,259.24
Summer Reading Program	658.85	776.05	1,000.00	223.95
Supplies	216.44	4,127.95	4,700.00	572.05
Telephone	236.47	1,418.09	2,800.00	1,381.91
Training/Education	-	-	100.00	100.00
<b>Total Expenditures</b>	<b>28,404.50</b>	<b>125,467.34</b>	<b>214,500.00</b>	<b>89,032.66</b>
<b>Revenues Over/(Under) Expenditures</b>	<b>(27,146.57)</b>	<b>(69,977.55)</b>	<b>-</b>	<b>(69,977.55)</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>\$ (27,146.57)</b>	<b>\$ (69,977.55)</b>	<b>\$ -</b>	<b>\$ (69,977.55)</b>

**No assurance provided. Disclosures omitted.**