

**Daniel Boone Regional Library
Board of Trustees Meeting**

March 12, 2026

6:00 p.m.

*****PLEASE NOTE TIME / LOCATION*****

Southern Boone County Public Library

Friends Room

NOTE TO MEMBERS OF THE PUBLIC AND MEDIA: This meeting will take place in person, however there is a Zoom link available. Please contact Emily Camden at ecamden@dbri.org or by calling 573-817-7014 if you wish to observe the meeting, but cannot attend in person.

AGENDA

1. Call to Order
2. Roll Call and Determination of Quorum
3. Public Comments
4. Approval of Minutes from February 12, 2026 - *enclosed*
5. Pre-Audit Engagement Conference with Williams-Keepers - *enclosed*
6. Monthly Reports
 - a. Directors Report and Comments - *enclosed*
 - b. Financial Reports *enclosed*
 - c. Service Reports - *enclosed*
7. Service Spotlight - Sustainable Libraries Initiative with Eric Schmeck
8. New Business
 - a. Operational 2026 Budget Amendment - *enclosed*
9. Other Business
10. Staff Announcements
11. Board Comments/Announcements
12. Adjournment

AMERICANS WITH DISABILITIES ACT NOTICE

In compliance with the Americans With Disabilities Act (ADA) of 1990, the Daniel Boone Regional Library will arrange for accommodations such as sign interpretation or alternative audiovisual devices to help you participate in library programs and/or meetings or access services. We ask that you make requests for accommodations with as much lead time as possible prior to the scheduled program, service or meeting. To make arrangements, please call ADA Coordinator Angela Scott at (573) 443-3161 or send email to ada@dbrl.org.

POLICY FOR PUBLIC PARTICIPATION AT BOARD MEETINGS

The public is invited to attend all meetings of the Daniel Boone Regional Library Board of Trustees except those designated as a closed meeting per RSMO 610.

Members of the public are welcome to address comments to the Board as set forth below:

1. Members of the public may request that an item be considered for placement on the agenda by contacting the Executive Director of Daniel Boone Regional Library at least ten (10) days in advance of the meeting.
2. Public comment is allowed at every Regional Board, District Board or Board Committee meeting except those designated as a closed meeting.
 - a. The item "Public Comment" is included on the agenda and is an opportunity for members of the public to speak.
 - b. When "Public Comment" is noted under a specific agenda item, comments should be limited to that specific topic.
3. Each person desiring to be heard, when recognized by the Presiding Officer, shall first state his or her name and address before commenting.
4. Public comment is limited to three (3) minutes per person unless otherwise directed by the Presiding Officer. Unused time may not be given to another person for the purpose of extending another's allotted three minutes.
5. The Presiding Officer reserves the right to limit the total public comment time on the agenda to 30 minutes.
6. The Presiding Officer shall rule "out of order" all comments which are irrelevant, repetitious, derogatory of persons, businesses or organizations, or which include inappropriate language or are unlawful. The Presiding Officer may also rule "out of order" inappropriate behavior.

These rules may be suspended by motion and majority vote of the Board.

Daniel Boone Regional Library Minutes, Meeting of February 12, 2026

Call to Order, Roll Call and Quorum Determination

Cori Miller, President, called the meeting to order at 6:00 p.m.

Daniel Boone Regional Library (DBRL) Board members present were Shannon Alvis, Margrace Buckler, Dorothy Carner, Seth Christensen, Lisa Finn, Jean Howard, Jacqueline Kelly, Steven Medrow, Cori Miller, Pat Powell, Travis Pringle, and Jennifer Rodewald. Dawn Dirks and Tonya Hays-Martin were absent.

Also in attendance was DBRL Executive Director Robin Westphal as well as DBRL managers Erin Magner, Jim Smith, Angela Scott, Mitzi St. John, Althea Harris, Nathan Pauley, Kirk Henley, Amanda McConnell, and other members of library staff.

Public Comment

None.

Minutes

There were no corrections or comments concerning the minutes of the January 15, 2025 Board Meeting. The minutes were approved as written.

Monthly Reports

Director's Report:

Robin began her report by sharing that the team has hit the ground running in 2026 with strategic planning. We will be using Funding for Good consultants for the planning process, the next step of which will be completing a SWOT (Strengths and Weaknesses, and external Opportunities and Threats) analysis with the department managers as well as working on our mission and vision statements. Robin shared that the trustees will be involved in the process and that they should expect an email with more information as the process goes on. The goal is to have the strategic plan completed in the fall.

Robin reported that a committee has been met to discuss preliminary topics related to our future purchase of a new bookmobile including fundraising and what our needs for the vehicle will be. She further shared that our Bookmobile Senior is 24 years old and that it will take about three years for a new bookmobile to be built for us. Robin indicated that there is a potential donor in place, but that we will also work closely with the foundation on our spring fundraiser for the cause.

The trustees voted to approve a 90 day closure for the Callaway County Public Library HVAC replacement project with work beginning March 30th at the February regional board meeting. Robin was happy to report that, since this meeting, we believe we have found an alternate location in the north side of Fulton to insure library services continue through the closure. While this alternate location will not serve all of the needs that the library covers, it would insure people are able to pick up holds and attend some programming.

Daniel Boone Regional Library Minutes, Meeting of February 12, 2026

Robin shared that, more recently, she attended Library Advocacy Day, an MLA sponsored event that focuses on advocating for library funding, in Jefferson City along with trustees Dorothy Carner and Jean Howard as well as staff members Joe Facticeau, Development Manager, and Emily Camden, Executive Assistant. Robin further shared that the group met with several legislators who highlighted the difficult position they are in being pressured to eliminate income tax as well as drastically reform property taxes within the same session. Thankfully all of the legislators the group spoke to, from both sides of the aisle, were in agreement that library funding is important and that it should be protected as much as possible.

Lastly, but certainly not least, Robin shared that Carolyn Cain, Outreach Services Lead, will be retiring at the end of the month after 39 years of service at DBRL. There will be a celebration at 2pm on the 20th for Carolyn which Robin shared the trustees are welcome to attend.

Financial Report:

Referencing the January report, Jim shared that the report is still preliminary as we have yet to receive information from the Boone County Treasurer's office regarding the investment income we are anticipating as a part of the investment pool.

Under the Assets section on the Balance Sheet, Jim reported that Checking is quite a bit higher than last year as we have built the cash balance up for our two large building projects in 2026; finishing the CCPL HVAC project and the Columbia Public Library (CPL) roof replacement. Jim highlighted the Accrued Interest line which will change once the aforementioned information from the Boone County Treasurer's office. Jim also shared that the Fixed Assets line will also be updated for the final report once we have completed our fixed asset closing for 2025.

Moving onto the Revenues and Expenditures Sheet, under Revenues, Jim reported that we are slightly behind this year at \$9.6 million compared to the \$10 million we were at last year. Jim further explained that this decrease is due to the Unrealized Gain and Loss line, again, because we have not received the information on the market value of our investments with Boone County. Contributions are also behind by quite a bit having collected only \$5,100 compared to collecting \$51,154 this time last year. This is due to the timing of the Friends of the CPL yearly donation from book sales as we received it in January last year and in February this year; as such, the February report will be more comparable to 2025.

Moving on to the Expenditures section, under Salaries and Benefits, Jim reported that we are currently at 5% expended, where you would expect to be 8% expended 1/12 of the way through the year. This is due to the way our pay schedule fell, making the first check in 2026 actually contain one week at the 2025 pay rates and one week of the 2026 rates. Wrapping up the report, Jim reported that our Total Expenditures are currently at 7% expended which puts us right on track for where the budget should be.

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Service Report:

Robin remarked about the number of patron meetings and interactions had by Rebecca Dykehouse, Community Resource Manager, in January. Reminding the board that we were closed for three days she shared that Rebecca met with 246 patrons (counting any meeting over 15 minutes). She also noted that our three administrative staff that are notaries completed 540 notarizations in January, only providing the service Monday through Thursday, and that our Passport agents completed 203 passports.

Robin highlighted that we will also begin reporting our social media statistics in the report. She reported that our Facebook page has 12,000 followers and our Instagram has nearly 5,000 followers. With those numbers, our posts are engaging upwards of 320,000 accounts on Facebook and 20,000 accounts on Instagram to view our page. Robin further shared that with the changes we have made in our social media efforts, our engagement is up over 900% compared to January of 2025. Kudos to Paige Luebbering our Social Media Specialist for putting in great work in increasing our online presence.

Service Spotlight - Sustainable Libraries Initiative with Eric Schmeck

Cori reported that Eric was not able to make the meeting and asked for a motion to table his presentation until the March board meeting.

ACTION: Rodewald moved, Christensen seconded to table this Service Spotlight until the March board meeting. Approved by unanimous vote.

New Business

Karen Crago explained that staff were requesting to rescind our current Discrimination and Sexual Harassment policies in order to consolidate them into one policy. She shared that one cohesive policy is considered best practice and that the attorneys have reviewed the new policy. Steven Medrow asked if the list of protected classes in the policy are all covered under Missouri and or Federal law. Karen shared that the list is based on the EEOC guidance that came out in 2024 and that the policy matches the union agreement. With that, there were no further questions and the trustees moved on to rescind and approve the policies as discussed.

Rescind Policy 1-290 Complaint of Employment Discrimination:

ACTION: Buckler moved, Medrow seconded rescinding Policy 1-290 Complaint of Employment Discrimination. The vote was taken by roll call: Alvis– yes; Buckler – yes; Carner – yes; Christensen – yes; Finn – yes; Howard – yes; Kelly – yes; Medrow – yes; Miller – yes; Powell – yes; Pringle – yes; and Rodewald – yes. The motion passed unanimously.

Rescind Policy 1-291 Sexual Harassment:

ACTION: Medrow moved, Rodewald seconded rescinding Policy 1-291 Sexual Harassment. The vote was taken by roll call: Alvis– yes; Buckler – yes; Carner – yes;

Daniel Boone Regional Library Minutes, Meeting of February 12, 2026

Christensen – yes; Finn – yes; Howard – yes; Kelly – yes; Medrow – yes; Miller – yes; Powell – yes; Pringle – yes; and Rodewald – yes. The motion passed unanimously.

New Policy 1-290 Non-Discrimination and Anti-Harassment:

ACTION: Medrow moved, Rodewald seconded approve Policy 1-290 Non-Discrimination and Anti-Harassment. The vote was taken by roll call: Alvis– yes; Buckler – yes; Carner – yes; Christensen – yes; Finn – yes; Howard – yes; Kelly – yes; Medrow – yes; Miller – yes; Powell – yes; Pringle – yes; and Rodewald – yes. The motion passed unanimously.

Tour of the Americans and the Holocaust Exhibit:

With the meeting wrapping up ahead of schedule, the trustees tabled the tour until later in the meeting.

Other Business

None.

Staff Announcements

Robin Westphal shared that the mugs in front of the trustees were a gift from the Foundation as a thank you for all the time they dedicate to serving the Library. She added that they are also available on the DBRL store which is now stocked with Valentines Day themed merchandise.

Board Comments/Announcements

Jacqueline Kelly shared that the Columbia Values Diversity Breakfast was wonderful again this year and she enjoyed attending with other trustees and staff members. She added that the library was very visible in the community and was acknowledged during the program several times.

Pat Powell shared that she and the other residents at Linore are sorry to see Carolyn leaving as they love seeing her during their monthly visits. She shared that they are all happy for her and will miss her.

Margrace Buckler shared that she is the current board chair for the Heart of Missouri CASA, which provides advocates for children in foster care, adding that they have been fundraising for almost two years for a new building. She was happy to announce that they met their fundraising goal and CASA will break ground in March!

Cori Miller was excited to announce that she is getting married in two weeks! Congratulations to Cori!

**Daniel Boone Regional Library
Minutes, Meeting of February 12, 2026**

Tour of the Americans and the Holocaust Exhibit Cont.:

The trustees ventured to the quiet reading room for a guided tour of the exhibit with Seth Smith as their guide. The group was joined by Aline Kultgen, holocaust survivor, who shared a bit of her family's story and Marc Alexander of the Congregation Beth Shalom.

Adjournment

Hearing no further business, Cori Miller adjourned the meeting at 7:23 p.m.

Minutes recorded by Emily Camden.

Jean Howard, Board Secretary

March 12, 2026

To the Board of Trustees of the
Daniel Boone Regional Library

This letter is provided in connection with our engagement to audit the financial statements of the Daniel Boone Regional Library (the Library) as of and for the year ended December 31, 2025. Professional standards require that we communicate with you certain items including our responsibilities with regard to the financial statement audit and the planned scope and timing of our audit, including significant risks we have identified.

Our Responsibilities

As stated in our engagement letter dated September 12, 2025, we are responsible for conducting our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) for the purpose of forming and expressing opinions about whether the financial statements that have been prepared by management, with your oversight, are prepared, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit does not relieve you or management of your respective responsibilities.

Planned Scope of the Audit

Our audit will include examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. Our audit is designed to provide reasonable, but not absolute, assurance about whether the financial statements as a whole are free of material misstatement, whether due to error, fraudulent financial reporting, misappropriation of assets, or violations of laws or governmental regulations. Because of this concept of reasonable assurance and because we will not examine all transactions, there is a risk that material misstatements may exist and not be detected by us.

Our audit will include updating our understanding of the entity and its environment, including its internal control, sufficient to assess the risks of material misstatement of the financial statements and as a basis for designing the nature, timing, and extent of further audit procedures, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. However, we will communicate to you at the conclusion of our audit any material weaknesses or significant deficiencies identified. We will also communicate to you:

- Any violations of laws or regulations that come to our attention;
- Our views relating to qualitative aspects of the entity's significant accounting practices, including accounting policies, accounting estimates, and financial statement disclosures;
- Significant difficulties, if any, encountered during the audit;

- Disagreements with management, if any, encountered during the audit;
- Significant unusual transactions, if any;
- The potential effects of uncorrected misstatements on future-period financial statements; and
- Other significant matters that are relevant to your responsibilities in overseeing the financial reporting process.

According to GAAS, significant risks of material misstatement include management override of controls, and GAAS presumes that revenue recognition is a significant risk. Accordingly, we have considered these as significant risks.

The timing of our audit will be scheduled for performance the week of March 30, 2026, and completion by the Board of Trustees meeting on May 14, 2026.

This information is intended solely for the information and use of the Board of Trustees and management of the Daniel Boone Regional Library and is not intended to be and should not be used by anyone other than these specified parties.

Sincerely,

A handwritten signature in black ink that reads "Williams-Keepers LLC". The signature is written in a cursive, slightly slanted style.

WILLIAMS-KEEPERS LLC

The Director's Report

Daniel Boone Regional Library

March 12, 2026

Upcoming Meetings and Events

March 18 DBRL Foundation Board Meeting
April 1-3 PLA Conference (Minneapolis)
April 7 Election
April 15 CPL Friends' Board Meeting
April 16 DBRL Board Meeting

Personnel - February Updates

New Hires:

- 2/9/26 Gretchen Tharp - Library Associate-Adult Services (PS) - 30 hrs - CPL
- 2/16/26 Angela Rodesky - Library Associate (HS) - 20 hrs - HSPL

Leaving:

- None

Changes/Transfers/Promotions:

- 2/2/26 Christina Arbuckle moved from 40-hr to 30-hr Library Associate (CC) - CCPL
- 2/2/26 Keiunna Thompson moved from 20-hr to 40-hr Library Associate (CC) - CCPL
- 2/9/26 Cindy Jones moved from 3.5-hr to 20-hr Library Associate (PS) - CPL
- 2/14/26 Mady Copas moved from 12-hr to 15-hr Library Aide-Kiosk/Shelving (CR) - CPL
- 2/14/26 Miranda Schnack moved from 13-hr to 16-hr Library Aide-Kiosk/Shelving (CR) - CPL
- 2/16/26 Kayley Allen moved from 20-hr to 31-hr Library Associate-Youth Services (PS) - CPL

Executive Director

CCPL will have a temporary location at 1855 North Bluff Street in the Churchill Plaza strip mall. We take possession March 15 and have the facility until July 15. The HVAC project begins March 30 with the protection (floor covering, etc.) and ceiling demo being part of the first steps. The project is scheduled to be complete by June 30.

Erin Magner, Associate Director of Public Services, is taking the lead on our strategic planning process and SWOTA and Mission and Visioning sessions have been set up.

Library staff bid a fond farewell to Outreach Lead Carolyn Cain, who retired from the library after 39 years of service.

DBRL hired a second social worker, Jenn Buffaloe, who brings with her extensive experience from her time in New Mexico.

Robin served on a panel for a webinar focusing on library directors whose public libraries are in college towns.

Development

The Foundation board is planning on having their first donor event this spring to raise funds for a new bookmobile, and recently had their first planning meeting. Joe Facticeau, Development Manager is planning to begin this fundraising effort in April with a postcard-based donor acquisition campaign. To increase visibility of our CPL Friends group, we are planning to add the volunteers' photos to our intranet to help staff recognize them better. The Friends volunteers are also being asked to complete emergency contact forms to help support safety and security in the event of any emergencies.

Human Resources

Karen Crago, HR Director, completed Clifton Strengths Global Strengths Coach training and is studying for her certification exam. This will allow us to fully utilize Clifton Strengths for personnel growth and development. Beth Edson, HR and Staff Development Generalist, is working on our new Quarterly DEI (People First Workplace) staff survey.

Public Relations/Media Report

The library received a lot of coverage in February. Several media outlets ran stories about CPL's "Americans and the Holocaust" exhibit. A piece appeared in the Columbia Daily Tribune entitled "Library hosts traveling Holocaust history exhibit." The Columbia Missourian ran two stories - "Columbia Public Library hosts Holocaust exhibition, highlighting American's response to Nazism" and "From knowing to acting: What Columbia's Holocaust exhibit says about American responsibility," which was about CPL's event "Acting Courage: Student Reflections on Performing 'The Diary of Anne Frank'." A photo from that article was later featured in the Missourian's "Week in Photos." KBIA interviewed a few people at the "Acting Courage" student presentation for its coverage that aired on its station. Seth Smith talked with KBIA's Daily Blend host Adonica Coleman about the Holocaust exhibit. His recorded interview was also shared on KOMU and KMOS. At the end of the month, several outlets picked up the news release about CCPL's planned closing for HVAC repairs, including KMIZ, KOMU, KRCCG, KXEO radio and the Fulton Sun.

The Columbia Missourian reported on a number of CPL events. It covered CPL's "Silent Book Club," DBRL's "Take Your Child to the Library Day," and CPL's "Valloween Party." A photo from the "Valloween Party" was later included in its "Week in Photos." The Fulton Sun and the News Tribune ran a story about the Missouri Department of Conservation hunter education skills sessions that included the one being held at HSPL. COMO Magazine included CPL in its list of "55 Reasons We Love Columbia." KOPN host Trevor Harris interviewed DBRL Executive Director Robin Westphal about library services and other general library topics.

Public Services

Adult Services

Our VITA Tax Coordinators completed approximately 750 returns (and have another 90+ waiting for something) in the month of February. The Americans and the Holocaust exhibit is being very well-received and related programs well-attended and engaging. We have had 1,784 visitors to the exhibit February 9 (opening) - February 28.

We also had great community engagement with our Black History Month Programs, including the panel "Black History Month at 100: Looking Back and Looking Forward" and the annual

Black History and Culture Trivia night co-sponsored by MU Libraries, and supported by: University of Missouri Department of Black Studies, Mizzou Department of History, Mizzou Department of Sociology, Mizzou Department of English, Columbia Honda, Cafe Berlin, Kinder Institute On Constitutional Democracy and the State Historical Society.

Outreach Services

Another successful Winter Reading Program has come to an end! This year, we signed up 1,701 readers (596 children, 94 teens, and 1,011 adults) with 919 finishers so far. Participants have until the end of the day on Tuesday, March 31st to pick up their finishing prizes and drawing prizes.

Each branch has their designated service desks for prize pick up:

CPL--Children's or Help Desk.

CCPL--Main service desk on the 1st floor

HSPL--Main service desk

SBCPL--Main service desk

The Boone County Food Winter Reading Food Drive raised 141 lbs of food for the Food Bank for Central and Northeast Missouri and we are still awaiting numbers for the Callaway County Food Drive which benefits Serve, Inc. The Sherry McBride Brown Volunteer Fair was hosted at CPL and CCPL as well. CPL hosted 9 non-profit organizations and saw over 70 visitors! CCPL hosted 4 non-profit organizations and saw 35 visitors!

Youth Services

CPL will be attending the Partners in Education Breakfast March 13. We have been Partners with CPS Parents as teachers for 20 years

Southern Boone County

New shelves to replace the Friends Book Sale Cart were installed! They are custom made by a local craftsman (who said it was a nice change from making kitchen cabinets) and were designed to match the look of the old cart even reusing part of it for the sign.

Recent Meetings and Events

None

DANIEL BOONE REGIONAL LIBRARY

FINANCIAL REPORT

February 28, 2026



Daniel Boone Regional Library
 Operating Fund Balance Sheet
 As of February 28, 2026

	CURRENT YEAR	PRIOR YEAR
Assets		
CURRENT ASSETS		
Checking	2,961,464	1,033,341
Petty Cash	1,150	950
Circulation Cash in Safe	500	500
Callaway Savings	298	298
Cash in Custody Boone County	23,297,551	23,726,280
Inventory	3,007	2,442
Accounts Receivable	(38)	-
Accrued Interest	51,105	52,205
Due From Foundation	-	879
Prepaid Expenditures	8,671	8,166
Total Current Assets	\$ 26,323,708	\$ 24,825,061
FIXED ASSETS		
Land	1,702,265	1,702,265
Automotive Equipment	669,807	669,807
Furniture and Equipment	4,037,537	4,092,136
Callaway County Building	2,185,157	2,236,693
Columbia Building	24,754,781	24,754,781
Leasehold Improvements	80,067	80,067
Total Fixed Assets	\$ 33,429,614	\$ 33,535,749
OTHER ASSETS		
To Be Provided for Long-term Debt	798,003	682,122
Total Other Assets	798,003	682,122
Total Assets	\$ 60,551,325	\$ 59,042,932
Liabilities and Fund Balance		
CURRENT LIABILITIES		
Accounts and Salaries Payable	584	4,087
Unreimbursed Medical	1,684	(452)
Dependent Care	1,230	3,353
Entertainment Tax Withholding	51	36
Liabilities Accrued & Withheld	(113,888)	(99,974)
Total Current Liabilities	\$ (110,339)	\$ (92,950)
LONG TERM LIABILITIES		
Accrued PTO	741,294	633,648
Accrued FICA	56,709	48,474
Total Long Term Liabilities	798,003	682,122

Daniel Boone Regional Library
 Operating Fund Balance Sheet
 As of February 28, 2026

	CURRENT YEAR	PRIOR YEAR
Total Liabilities	\$ 687,664	\$ 589,172
FUND BALANCE		
Fund Balance	15,826,685	14,327,853
Fund Balance, Current Year	10,607,362	10,590,158
Invested in General Fixed Assets	33,429,614	33,535,749
Total Fund Balance	\$ 59,863,661	\$ 58,453,760
Total Liabilities and Fund Balance	\$ 60,551,325	\$ 59,042,932

Daniel Boone Regional Library
Statement of Revenues and Expenditures
General Fund
Month and Year-To-Date Period Ended February 28, 2026

	CURRENT MONTH	YEAR TO DATE-ACTUAL	ANNUAL BUDGET	REMAINING BUDGET	YTD AS % OF BUDGET	PRIOR YEAR TO DATE-ACTUAL
REVENUES						
Property Taxes						
Callaway County	\$ 1,311,982	\$ 2,805,671	\$ 2,958,483	\$ (152,812)	95%	\$ 2,681,576
Columbia and Boone County	1,973,544	10,168,664	11,900,647	(1,731,983)	85%	9,460,216
Total Tax Revenue	\$ 3,285,526	\$ 12,974,335	\$ 14,859,130	\$ (1,884,795)	87%	\$ 12,141,792
Investment Interest on Taxes	-	-	430,900	(430,900)	0%	-
Interest on Checking	9,877	18,758	54,100	(35,342)	35%	10,210
Unrealized Gain or (Loss)	-	203,506	-	203,506	0%	661,467
Total Investment Revenues	\$ 9,877	\$ 222,264	\$ 485,000	\$ (262,736)	46%	\$ 671,677
State Aid	-	-	159,398	(159,398)	0%	-
Athletes and Entertainers Tax	-	-	160,000	(160,000)	0%	-
Contributions	64,077	69,177	719,950	(650,773)	10%	51,759
Copy and Printing Income	3,947	5,472	34,000	(28,528)	16%	5,235
Other Income	21,788	38,172	238,500	(200,328)	16%	40,312
Total Unrestricted Revenues	\$ 3,385,215	\$ 13,309,420	\$ 16,655,978	\$ (3,346,558)	80%	\$ 12,910,775
CURRENT FUNDS RESTRICTED						
Grants	500	2,500	60,000	(57,500)	4%	106,374
Total Restricted Revenue	500	2,500	60,000	(57,500)	4%	\$ 106,374
Total Revenue	\$ 3,385,715	\$ 13,311,920	\$ 16,715,978	\$ (3,404,058)	79.64%	\$ 13,017,149
EXPENDITURES						
Salaries and Benefits						
Regional Administration	135,265	215,236	1,861,778	1,646,542	12%	184,457
Building and Grounds	27,305	43,681	354,640	310,959	12%	43,117
Patron Services	348,114	553,499	4,749,423	4,195,924	12%	552,500
Collection Services and IT	91,449	146,208	1,211,351	1,065,143	12%	132,812
Total Salaries	\$ 602,133	\$ 958,624	\$ 8,177,192	\$ 7,218,568	12%	\$ 912,886
FICA & Medicare	44,214	70,216	625,555	555,339	11%	65,255
Health and Dental Insurance	93,440	179,209	1,128,802	949,593	16%	158,002
Life Insurance	407	806	6,166	5,360	13%	764
Retirement Plan	94,340	184,793	1,263,016	1,078,223	15%	159,935
Short-term Disability	2,810	5,500	31,900	26,400	17%	5,332
Unemployment Insurance	-	-	6,500	6,500	0%	-
Total Salaries and Benefits	\$ 837,345	\$ 1,399,148	\$ 11,239,131	\$ 9,839,983	12%	\$ 1,302,174
Library Materials						
Books, Periodicals and AV	\$ 190,832	\$ 454,519	\$ 2,124,958	\$ 1,670,439	21%	\$ 443,020
General Operating						
Association Dues	1,028	1,588	10,351	8,763	15%	2,592
Conference/Seminar/Staff Training	2,069	12,122	76,850	64,728	16%	6,309
MOREnet	-	8,621	20,000	11,379	43%	7,898
Personal Vehicle Mileage	44	66	3,500	3,434	2%	25
Postage and Mailing	14,790	39,404	112,910	73,506	35%	5,427
Printing	6,373	6,844	60,100	53,256	11%	977
Professional Fees	11,639	22,932	157,000	134,068	15%	10,128
Programming	22,093	25,141	203,650	178,509	12%	23,093
Supplies and other expenditures	46,223	295,803	682,373	386,570	43%	265,675
Trustee Development	288	288	10,840	10,552	3%	193
Tuition Reimbursement	-	-	13,500	13,500	0%	-

Daniel Boone Regional Library
Statement of Revenues and Expenditures
General Fund
Month and Year-To-Date Period Ended February 28, 2026

	CURRENT MONTH	YEAR TO DATE-ACTUAL	ANNUAL BUDGET	REMAINING BUDGET	YTD AS % OF BUDGET	PRIOR YEAR TO DATE-ACTUAL
CURRENT FUNDS RESTRICTED						
Grants	601	601	60,000	59,399	1%	-
Total General Operating Expenditures	\$ 105,148	\$ 413,410	\$ 1,411,074	\$ 997,664	29%	\$ 322,317
Building Operations and Maintenance						
Building Maintenance	66,202	95,048	586,037	490,989	16%	64,385
Electric/Water Utilities	18,864	20,014	285,104	265,090	7%	19,260
Facility Rent	5,928	100,121	177,984	77,863	56%	100,121
Gas/Utilities	12,545	19,886	51,603	31,717	39%	10,510
Insurance Building and Liability	126,214	170,890	193,832	22,942	88%	146,088
Library Vehicle Maintenance	-	-	53,425	53,425	0%	60
Machine Maintenance	575	3,764	39,086	35,322	10%	3,472
Telephone/Utilities	4,878	7,789	88,579	80,790	9%	8,250
Total Building Operations	\$ 235,206	\$ 417,512	\$ 1,475,650	\$ 1,058,138	28%	\$ 352,146
Total Current Expenditures	\$ 1,368,531	\$ 2,684,589	\$ 16,250,813	\$ 13,566,224	17%	\$ 2,419,657
Revenue Over (Under) Expenditures	\$ 2,017,184	\$ 10,627,331	\$ 465,165	\$ (16,970,282)		\$ 10,597,492
Capital Outlay						
Furniture, Equipment, Capital Outlay	4,388	19,969	2,172,850	2,152,881	1%	7,334
Total Capital Outlay	\$ 4,388	\$ 19,969	\$ 2,172,850	\$ 2,152,881	1%	\$ 7,334
Total Expenditures	\$ 1,372,919	\$ 2,704,558	\$ 18,423,663	\$ 15,719,105	15%	\$ 2,426,991
Revenue Over (Under) Expenditures	\$ 2,012,796	\$ 10,607,362	\$ (1,707,685)	\$ 12,315,047		\$ 10,590,158

DBRL Monthly Report

February 2026

Reports

1. The Balance Sheet is presented on pages 1 and 2.
2. The Statement of Revenues and Expenditures reports on pages 3 - 4 illustrate how the actual expenditures compare to the line items, which are grouped to form budget categories. The line item amounts that make up the categories may be over or under as long as the total budgeted expenditures are not exceeded. The Budget Categories are “Total Salaries and Benefits,” “Books, Periodicals and AV,” “Total General Operating,” “Total Building Operations,” and “Total Capital Outlay.”

Assets

1. Checking is more than the previous year because we needed cash on-hand to complete projects such as the CPL roof replacement, CCPL HVAC replacement, etc. (page 1).
2. Petty Cash increased because we increased the petty cash for CPL in August 2025 (page 1).
3. Cash in Custody Boone County decreased because of needing cash on hand for the CPL roof replacement project (page 1).
4. Inventory “Current Year” column is the food and other supplies held on December 31, 2025 by the library staff for sale at the library and kiosk (page 1). The inventory increased from the prior year because we had more on-hand than in the previous year.
5. Accounts Receivable represents a reimbursement for a credit card charge (page 1). The credit card charge will be recorded in March and the balance will be zero.
6. The Accrued Interest line reflects accrued interest as of December 31, 2025 (page 1).
7. Prepaid represents the portion of software licenses and subscriptions paid for CY 2027 (page 1).
8. The Fixed Assets section represents the value of fixed assets at December 31, 2025 adjusted for 2026 asset disposals (page 1).
9. To Be Provided for LT Debt is the offset for the compensated leave liability discussed later (page 1).

Liabilities

1. Accounts and Salaries Payable is less than prior year because of the timing of the payables (page 1).
2. Unreimbursed Medical and Dependent Care have liabilities for the funds that have not been claimed as part of the cafeteria program (page 1).
3. Entertainment Tax Withholding is a two (2) percent tax that is imposed on all fees greater than \$300 paid to out-of-state performers (page 1). This tax is remitted quarterly to the Missouri Department of Revenue.

DBRL Monthly Report February 2026

4. Liabilities Accrued and Withheld represents the DBRL's payment to the vendor for February health insurance premiums (page 1). This credit will be offset by Health premium deductions from employee payroll checks next month.
5. Long Term Liabilities represents the compensated leave liability for the Paid Time Off (PTO) balances at December 31, 2025 (page 1). The Long-Term Liabilities has increased because the number of employees with PTO balances increased because employees who work less than twenty hours per week can now accrue PTO. The PTO liability also the annual raise received increased the dollar value of the PTO.

Revenue

1. The Property Taxes received are as expected for the month of February (page 3). The Statement of Revenue and Expenditures reflects library tax income through February for the Columbia and Boone County and Callaway County Library Districts.
2. January and February interest income information has not been received from the Boone County Treasurer (page 3).
3. Interest on Checking is more than last year because we have a larger cash balance on-hand this year (page 3).
4. Unrealized Gain or (Loss) represents the reversal of the GASB 31 requirement to value our Investments at market value at year-end (page 3). This amount will be netted against the unrealized gain or (loss) at the end of 2026 to determine the total unrealized gain or (loss) for calendar year 2026.

Expenditures

1. Salaries and Fringe Benefits reports twelve (12) percent expended (page 3).
 - Retirement Plan is fifteen (15) percent expended mainly because the LAGERS contribution rate increased more than expected. The contribution rate for 2026 is 12.9% which is more than the 12.5% included in the budget.
 - Short-term Disability premiums were more than planned as part of the budget.

We expect all line items to be within budget with the exception of Retirement Plan and Short-term Disability, which we expect will be covered by other line items being under budget.
2. The General Operating Budget reports twenty-nine (29) percent expended (pages 3-4). A few line items worth mentioning are MOREnet; Postage and Mailing; Professional Fees; and Supplies. We expect all lines to be within budget at year-end.
 - MOREnet represents the semi-annual payment for services.
 - Postage and Mailing "Year to Date-Actual" column is more than the previous year because of the timing of bulk mailing payments.
 - Professional fees "Year to Date-Actual" is fifteen (15) percent expended due to the timing of the need for the professional fees. DBRL staff have engaged strategic planning consultant to begin our strategic planning this year.

DBRL Monthly Report February 2026

- Supplies “Year to Date-Actual” column is thirty-seven (37) percent expended due to the timing of supply and other expenditure needs.
3. Building Operations and Maintenance reports twenty-eight (28) percent expended (page 4). A few line items worth mentioning are Facility Rent and Insurance Building and Liability.
 - Facility Rent SBCPL is paid through October 15, 2026. HSPL rent is paid through February 28, 2026.
 - Insurance Building and Liability represents a portion of the library’s annual payment for some of its policies.
 4. Furniture, Equipment, Capital Outlay includes the purchases of maintenance equipment and furniture approved in the CY 2026 budget (page 4).

SERVICE REPORT - FEBRUARY 2026
DANIEL BOONE REGIONAL LIBRARY

<u>MONTH</u>				<u>CUMULATIVE</u>		
<u>2026</u>	<u>2025</u>		<u>CIRCULATION STATISTICS</u>	<u>2026</u>	<u>2025</u>	
96,349	102,554	-6.1%	Columbia Public Library	203,110	211,228	-3.8%
7,555	7,251	4.2%	Callaway County Public Library	15,141	15,715	-3.7%
5,268	5,563	-5.3%	Southern Boone County Public Library	11,051	11,628	-5.0%
4,668	4,629	0.8%	Holts Summit Public Library	9,524	9,696	-1.8%
106,568	99,850	6.7%	Digital Branch (eBks, downloadable audiobks & magazines)	227,193	210,947	7.7%
6,175	5,294	16.6%	Outreach Circulation	11,462	10,266	11.7%
854	905	-5.6%	Library-To-Go Circulation (Hallsville)	1,845	1,851	-0.3%
227,437	226,046	0.6%	Total Materials Circulated	479,326	471,331	1.7%
<u>LIBRARY VISITS</u>						
34,777	31,299	11.1%	Columbia Public Library	66,553	62,598	6.3%
4,986	4,280	16.5%	Callaway County Public Library*	9,581	8,873	8.0%
3,036	2,622	15.8%	Southern Boone County Public Library	6,045	5,897	2.5%
0	1,478	-100.0%	Holts Summit Public Library	0	3,043	-100.0%
1,101	740	48.8%	Bookmobile	2,022	1,659	21.9%
307	204	50.5%	Delivery Services	559	386	44.8%
<u>ELECTRONIC SERVICES</u>						
102,431	91,860	11.5%	DBRL Page Views (Non-Catalog)	224,782	206,654	8.8%
2,716	2,286	18.8%	Database Uses	5,404	5,855	-7.7%
5,189	4,271	21.5%	Internet Computer Sessions	9,703	8,726	11.2%
4,815	4,750	1.4%	Wireless Access Point Uses	8,925	9,230	-3.3%
<u>REFERENCE / OTHER NON-CIRCULATION CONTACTS</u>						
12,373	10,141	22.0%	Columbia Public Library	23,553	20,747	13.5%
1,032	978	5.5%	Callaway County Public Library	2,010	1,984	1.3%
812	845	-3.9%	Southern Boone County Public Library	1,579	1,723	-8.4%
605	593	2.0%	Holts Summit Public Library	1,178	1,182	-0.3%
<u>PROGRAMS / COMMUNITY EVENTS</u>						
159	122	30.3%	Library Programs	299	244	22.5%
3,540	2,297	54.1%	Number in Attendance	6,740	4,376	54.0%
24	17	41.2%	Tours, Booths and Presentations	32	30	6.7%
893	650	37.4%	Estimated Number in Attendance	1,302	1,128	15.4%

<u>MONTH</u>				<u>CUMULATIVE</u>		
<u>2026</u>	<u>2025</u>		<u>MEETING ROOM USES</u>	<u>2026</u>	<u>2025</u>	
68	64	6.3%	Community Groups Using Rooms (CPL)	131	130	0.8%
95	82	15.9%	Library-related Uses (CPL)**	175	167	4.8%
6	5	20.0%	Community Groups Using Rooms (CCPL)	11	10	10.0%
13	17	-23.5%	Library-related Uses (CCPL)**	27	28	-3.6%
6	14	-57.1%	Community Groups Using Rooms (SBCPL)	15	25	-40.0%
30	12	150.0%	Library-related Uses (SBCPL)**	55	31	77.4%
2	4	-50.0%	Community Groups Using Rooms (HSPL)	4	5	-20.0%
14	9	55.6%	Library-related Uses (HSPL)**	23	12	91.7%
<u>MATERIALS STATISTICS</u>						
352,769	354,578	-0.5%	Books			
12,844	13,696	-6.2%	Spoken Recordings			
15,645	15,953	-1.9%	Music Recordings			
36,244	37,655	-3.7%	Video Recordings			
221	164	34.8%	Devices			
1,560	1,063	46.8%	Kits			
105,889	102,295	3.5%	Digital Materials			
525,172	525,404	0.0%	Total Materials			

** Includes use by the Friends groups, library boards and committees, staff meetings and library programs.

Service Report: February 2026

Circulation

When compared to January of 2025, Circulation saw slight changes throughout the locations, with Outreach seeing the largest change with a 16.6% increase. This increase was most likely due to the increased number of stops and visits when compared for 2025 when we had several days of inclement weather.

Library Visits

The door counter at the Holts Summit Public Library (HSPL) remains broken as seen by the zero data for February 2026. With the exception of this data point, all other branches increased in visits, likely due to the decreased number of snow days this year as mentioned above, with our Bookmobile and Delivery Services seeing a 48.8% and 50.5% increase respectively. For further comparison regarding inclement weather, in February of 2025, we cancelled 17 Bookmobile stops for weather and this year we missed only 6 stops, none of which were weather related.

Electronic Services

Compared to February of 2025, DBRL Page Views are up 11.5%, which our PR team attributed to "Americans and the Holocaust", Winter Reading and Yearbook page views. Database usage in February of 2025 was originally reported at 3,220 uses, but was then reduced due to ILL data influencing the data after our system switch. With this edited data, usage is up 18.8% from last year. Regan Richards, Web Developer, shared that the New York Times All Access pass (24 hour all access pass) went live on 2/5/2026 and is in our top 10 for usage, with 230 uses (8.5% of resource usage), preventing our usual February decrease from a January high.

Reference/ Other Non-Circulation Contacts

Reference and Non-Circulation Contacts saw minimal fluctuations at most locations when compared to January of 2025, with the exception of the Columbia Public Library (CPL) which saw a 22% increase. Diving deeper into the make up of this data, directional questions were up 38.5% and reference questions were up 17.3%. While VITA tax services may be influencing the number, questions regarding the "Americans and the Holocaust" exhibit are certainly driving this increase with 1,784 visitors between February 9-28.

Programs/Community Events

Compared to February of 2025, Library Programs and Tours, Booths, and Presentations have both increased in number and attendance. Looking at our Library Programs, the increase in attendance seems directly related to the increased number of events as we did not have any notably high attendance programs with the virtual Wintering Raptors (local winter birds of prey with Missouri River Bird Observatory) and Puzzle Play and Swap programs tying for most attendees with 71 people each. Tours, Booths and Presentations followed a similar pattern with our increase in the number of events for both being influenced by extra "Americans and the Holocaust" programming.

Community Resources

Rebecca Dykhouse reported that she had 114 patron contacts in February and referred 9 people to the Burrell Connections Program, as the liaison at Burrell was out of office for 10 days of the month. We distributed 43 hygiene kits to patrons and CoMo Mobile Aid distributed 179 lunches which are still being served three days each week.

Rebecca also hosted a program at CPL, Narcan Save-a-Life Training in partnership with the Health Department, and attended several Coalitions and Community Meetings with representatives from the Health Department, Turning Point, Opportunity Campus/VAC, RATI, Harbor House, CoMo Mobile Aid, and Boone County SYNC Coalition (Support Youth Nurture Change). Additionally, she spent time working with her practicum student Taylor and had several meetings associated with the hiring process for our new social work specialist.

Notary Services

In the month of January, our notaries completed 698 notarizations; breaking January's record for the most recorded since we began including the notary services in the report.

Passport Services

In the month of February, our team processed 215 passport applications.

Daniel Boone Regional Library
 Detail to Operating Budget
 CY 2026

DBRL 03/12/26
 Agenda 8a

	2026 Budget	Requested Budget Amendment	Amended 2025 Budget
Revenue			
Property Taxes	14,859,130	-	14,859,130
Investment Interest	485,000	-	485,000
Unrealized Gain or (Loss) on Investments	-	-	-
State Aid	319,398	-	319,398
Grant Revenue	60,000	-	60,000
Contributions	719,950	-	719,950
Copy and Printing Income	34,000	-	34,000
Other Income	238,500	-	238,500
TOTAL Budgeted Revenue	\$ 16,715,978	\$ -	\$ 16,715,978
Expenditures			
Operating			
Salaries and Fringe Benefits	11,239,131	-	11,239,131
Library Materials	2,124,958	-	2,124,958
General Operating	1,411,074	-	1,411,074
Building Operations and Maintenance	1,475,650	-	1,475,650
Total Operating Expenditures	16,250,813	-	16,250,813
Revenue Over (Under) Operating Expenditures	465,165	-	465,165
Non-operating			
Capital Outlay	2,172,850	85,000	2,257,850
Total Expenditures	18,423,663	85,000	18,508,663
Revenue Over (Under) Expenditures	(1,707,685)	(85,000)	(1,792,685)
Fund Balance, At Beginning of Year	\$ 14,677,012		\$ 14,677,012
Fund Balance, At End of Year	\$ 12,969,327	\$ (85,000)	\$ 12,884,327

Daniel Boone Regional Library
 Detail to Operating Budget
 CY 2026

DBRL 03/12/26
 Agenda 8a

Designated Fund Balance	2025 Budget	Amended 2025 Budget
Future Improvements of Buildings Owned By District	\$ 2,227,000	\$ 2,227,000
Future Equipment, Furniture, Capital Outlay Replacement	1,917,155	1,917,155
Implementation of the Strategic Plan	828,256	828,256
Unrestricted Fund Balance	7,996,916	8,081,916
Fund Balance, At End Of Year	\$ 12,969,327	\$ 13,054,327

The DBRL staff is requesting an increase to the Capital Outlay Budget because the current estimate for the new staff furniture is more than the amount estimated as part of the budget.

Authorizing Signatures for Budget Amendment

 President, Columbia and Boone County Library District Board Date

 President, Callaway County Library District Board Date