



# JOHNSON CITY PUBLIC LIBRARY

## Mission Statement:

Through both traditional materials and emerging technologies, Johnson City Public Library offers a multitude of learning opportunities and entertainment choices in a dynamic center for the community.

## Organizational Values:

- Customer Focus
- Freedom of Information
- Learning
- Helping
- Community

## 2022/2023 Board of Directors:

Jennifer Dixon, President  
David Gemar, Vice-President  
Scott Jeffress, Treasurer  
Georgita Washington, Secretary  
Daryl Carter  
John Hunter  
Thomas Kendall  
Gwynn Mettetal  
Suzy Williams

## Regular Meeting Agenda March 21, 2023 4:30 PM

1. Call to order
2. Approval of February minutes –  
**Action**
3. Treasurer’s Report
  - a. February JCPL report -- **Action**
  - b. February Washington County Imagination Library report—  
**Action**
  - c. Presentation of the 2023 audit proposal
4. Director’s Report
  - a. Recognition of Betty Cobb,  
Children’s Library Manager
5. President’s Report
6. Holston River Regional Library Report
7. Old Business
8. New Business
  - a. 2022/2023 JCPL Budget amendment - **Action**
  - b. 2022/2023 Imagination Library Budget Ammendment - **Action**
9. Adjournment

- Action items indicated in red

JOHNSON CITY PUBLIC LIBRARY  
MINUTES OF THE BOARD OF DIRECTORS MEETING  
February 17, 2023

The Board of Directors of the Johnson City Public Library met January 17, 2023 at 4:30 p.m. in the library's Jones Meeting Center. Members present were President Jennifer Dixon, Vice President David Gemar, Secretary Georgita Washington, Treasurer Scott Jeffress, Daryl Carter, Thomas Kendall, and Suzy Williams. Gwynn Mettetal and John Hunter were absent from the meeting. Also present were Holston River Regional Library Administrative Services Assistant Sarah Egan, Library Director Julia Turpin, and student participants in the Librarian in Training program.

- I. Call of meeting to order. President Dixon called the meeting to order at 4:37 p.m.
- II. Approval of January minutes. Upon the motion of Mr. Carter, seconded by Ms. Williams, the minutes of the January 17, 2023 meeting were approved as submitted.
- III. Treasurer's Report.
  - At the end of January, revenues are at 74.8% and expenditures are at 56.7% of budgeted amounts.
  - An additional line item in Personnel expenditures is over budget. Line item 5105 State Unemployment went slightly over budget in January. The library is a reimbursing employer, we do not pay unemployment insurance premiums, so we have no way of knowing exactly how much to allocate. However, this line item will be adjusted with a proposed amended budget in March.
  - Line item 52013 also went slightly over budget in January. This line item is shared by the public service departments for general supplies. Funds moved from the two supply line items which are under budget will correct this in next months the proposed amended budget.
  - The one single big expense for the month, other than payroll, was for the ILS (Integrated Library System) annual maintenance. This yearly amount was reduced from the original amount due to a credit from TLC (The Library Corporation) for unused services.
  - All account groups ended January under budget and total expenses are 1.7% under budget at the end of January.

Imagination Library (IL) – January 2023

- At the end of the December, total revenue is at 101.4% and total expenditures are at 59.1% of budgeted amounts. An amended budget for the Imagination Library will be proposed in March to account for overages in both revenues and expenses.
- Currently, 5,186 Washington County children under the age of five are enrolled in the program.

- IV. Director's Report. Ms. Turpin said that circulation trends continue to show growth in both digital resource usage and collections for children. The library is excited by the growth we have seen in usage, however paying close attention to challenges related to workload and sustainability. The library invested in RFID technology in 2017/2018 and it has served the organization well. Ms. Turpin provided an example of a current new release to demonstrate how the price of items has grown and the high cost of the highest demand formats. This example is used to illustrate the need to be careful and ensure we are looking for funding to support the purchase of materials. The library will be closed March 1 for staff training day. This will be an all staff all day training. Topics covered include de-escalation training, JCPL Trivia, and Secrets of the OPAC among others. The employee of the month for February is Andrea Hyder. Andrea is an Adult Services Assistant.
- V. President's Report. No report.
- VI. Holston River Regional Library (HORL) Report. Ms. Egan commented on upcoming TEL (Tennessee Electronic Library) updates as well and training opportunities offered by the Regional Library.
- VII. Old Business. There was no old business.
- VIII. New Business.
- a. 2023/2024 Washington County Imagination Library Budget Proposal. Ms. Turpin explained that this was not adopted last month because of the hurried nature of the budget due dates for the City of Johnson City. The proposed budget does not increase the annual request for funds from Washington County or the City. There was a line added (4105) to reflect new income generated from the sale of Imagination Library license plates. Upon the motion of Mr. Jeffress, seconded by Ms. Williams, it was unanimously resolved to approve the 2023/2024 Washington County Imagination Library Budget Proposal as submitted.
- IV. Adjournment. By acclamation, the meeting was adjourned at 5:02 p.m.

Respectfully submitted,

  
Georgita Washington, Secretary

Johnson City Public Library  
 100 West Millard Street, Johnson City, TN 37604  
 Balance Sheet  
 February 28, 2023

## ASSETS

## Current Assets

Petty Cash	\$	554.14	
Truist Money Mkt. Acct.		609,592.16	
Payroll Account		479.16	
Checking Account		50,617.19	
Truist Business Advantage MM		43,014.57	
Cash on Hand		300.00	
Accounts Rec'ble Module		530.00	
		<hr/>	
Total Assets			\$ <u><u>705,087.22</u></u>

## LIABILITIES AND CAPITAL

## Current Liabilities

Accounts Payable Module	\$	8,392.40	
Accrued Wages		0.00	
Federal Income Tax		0.00	
OASDI-M/Care W/H Employee		0.00	
OASDI-M/Care W/H Employer		0.00	
FUTA		0.00	
SUTA		0.00	
Sales Tax Payable		0.00	
TIAA/CREF		0.00	
NW Retirement Solutions		0.00	
Credit Union		0.00	
Staff Orders Account		(62.78)	
Court Ordered Deductions		0.00	
Dependent Coverage		0.00	
Sam's Club		0.00	
Other P/R Deductions		0.00	
Medical Ins. Deduction		0.00	
Aflac		0.00	
		<hr/>	
Total Liabilities			8,329.62

## Capital

Unassigned Fund Balance	413,902.11	
Clark Funds Assigned/FutureUse	38,542.57	
Current Earnings	0.00	
Net Income	244,312.92	
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Total Capital		<u>696,757.60</u>
Total Liabilities & Capital		\$ <u><u>705,087.22</u></u>

Johnson City Public Library  
100 West Millard Street, Johnson City, TN 37604  
FY 2022/2023 Operating Account  
Financial Report

		February 2023	Year to Date	Budget	Percent
<b>Revenues</b>					
4101	City of Johnson City	\$ 0.00	1,581,938.25	2,147,276.00	73.67
4102	Washington County	0.00	76,500.00	102,000.00	75.00
4103	Interest Income	5.16	38.24	100.00	38.24
4104	Printing & Copying	900.46	8,220.34	10,000.00	82.20
4105	Lost & Damaged Charges	196.74	2,918.72	5,000.00	58.37
4106	Meeting Room Rental	555.00	3,300.00	4,000.00	82.50
4107	Hotspot Rental	540.00	4,534.00	8,000.00	56.68
41081	Miscellaneous	1,164.55	4,333.70	5,000.00	86.67
41082	Patron Supply Purchase	18.00	102.25	175.00	58.43
41083	JCPL Promotional Items	4.00	63.00	500.00	12.60
41084	Ongoing Book Sale	830.85	5,841.00	0.00	0.00
41085	Cashier Reconciliation	(2.29)	19.95	0.00	0.00
41091	Donations	920.09	34,107.15	22,000.00	155.03
41092	Memorials	0.00	2,515.00	2,000.00	125.75
41093	Friends of the Library	0.00	5,754.00	2,750.00	209.24
41095	LSTA Grant	0.00	17,466.91	17,470.00	99.98
41096	Other Grant Revenue	0.00	0.00	0.00	0.00
4110	E-rate Reimbursement	0.00	923.30	5,795.00	15.93
4111	Sale of Obsolete Equip.& Furn.	1,230.00	2,810.00	500.00	562.00
4112	Events and Promotions	0.00	0.00	0.00	0.00
	<b>Total Revenues</b>	<b>6,362.56</b>	<b>1,751,385.81</b>	<b>2,332,566.00</b>	<b>75.08</b>
<b>Expenses</b>					
<b>Personnel</b>					
51011	Salaried	56,733.87	450,435.88	737,000.00	61.12
51012	Hourly	47,978.34	387,701.41	631,500.00	61.39
5102	Social Security	8,010.52	64,079.33	104,690.00	61.21
5103	Medical Insurance	13,934.34	107,026.50	167,000.00	64.09
5104	Worker's Compensation	0.00	2,187.00	2,200.00	99.41
5105	State Unemployment	0.00	2,138.26	2,000.00	106.91
5106	Staff Development	126.74	13,209.10	12,500.00	105.67
5107	Staff Memberships	0.00	200.00	1,000.00	20.00
5108	Travel Expense	(7.56)	484.61	1,000.00	48.46
5110	TIAA Retirement	4,106.21	32,718.02	50,500.00	64.79
	<b>Total Personnel Expenses</b>	<b>130,882.46</b>	<b>1,060,180.11</b>	<b>1,709,390.00</b>	<b>62.02</b>
<b>Support Services</b>					
52011	General Supplies	144.71	2,304.42	5,000.00	46.09
52012	Circ. Supplies	0.00	331.11	4,000.00	8.28
52013	Public Service Dept(s)Supplies	388.53	3,394.49	3,000.00	113.15
52014	Printing/Copying Supplies	0.00	1,476.77	2,000.00	73.84
5202	Postage	(4.25)	426.75	2,000.00	21.34
5204	Telephone	106.08	755.72	1,400.00	53.98
5205	Miscellaneous Admin.	754.31	4,870.91	6,000.00	81.18
5206	Bank & CC Acceptance Fees	1,305.92	4,127.44	5,000.00	82.55
5207	Volunteer Services	28.72	424.14	1,000.00	42.41
52081	Audit	0.00	13,700.00	13,800.00	99.28
52083	Gen. Liab.& Contents Ins.	0.00	6,390.00	6,400.00	99.84
52084	Directors & Officers Ins.	0.00	2,165.00	2,165.00	100.00
5209	Library Memberships	0.00	1,405.50	1,500.00	93.70
5210	Public Relations	1,429.00	5,599.84	7,500.00	74.66

Johnson City Public Library  
100 West Millard Street, Johnson City, TN 37604  
FY 2022/2023 Operating Account  
Financial Report

		February 2023	Year to Date	Budget	Percent
5211	Vehicle Expense	(10.50)	3,877.58	5,000.00	77.55
	Total Support Services	<u>4,142.52</u>	<u>51,249.67</u>	<u>65,765.00</u>	77.93
Building Operations					
5301	Gas	2,288.11	8,094.56	11,500.00	70.39
5302	Electricity	4,038.65	35,425.72	55,500.00	63.83
5303	Water	2,015.57	4,384.70	6,500.00	67.46
5304	Janitorial Supplies	723.73	9,906.80	14,800.00	66.94
53051	Routine Maint. & Repair	826.58	8,662.89	14,300.00	60.58
53052	Lighting	546.30	1,265.81	3,000.00	42.19
53053	Grounds Maintenance	1,345.99	4,157.60	10,000.00	41.58
53061	Equip. Maint./Contracts	203.00	4,420.40	8,500.00	52.00
53062	Contracted Building Services	247.93	8,047.16	11,000.00	73.16
5307	Building Improvements	2,797.30	5,776.23	10,000.00	57.76
5308	Clothing and PPE	0.00	1,045.15	1,500.00	69.68
	Total Building Operations	<u>15,033.16</u>	<u>91,187.02</u>	<u>146,600.00</u>	62.20
Technical Services					
5401	Processing Supplies	1,033.83	3,754.00	9,500.00	39.52
5402	Acquisitions	0.00	0.00	750.00	0.00
5403	Binding and preservation	0.00	0.00	500.00	0.00
	Total Technical Services	<u>1,033.83</u>	<u>3,754.00</u>	<u>10,750.00</u>	34.92
Materials and Services					
55011	Adult Books	2,387.01	24,082.65	37,700.00	63.88
55012	Children's Books	4,504.09	22,939.02	37,300.00	61.50
55013	Teen Books	798.69	8,785.93	10,000.00	87.86
5502	Serials	0.00	5,686.22	7,500.00	75.82
55031	Adult Non-Print	266.67	4,614.52	10,000.00	46.15
55032	Children's Non-Print	0.00	1,488.45	2,700.00	55.13
55033	Teen Non-Print	0.00	296.28	500.00	59.26
5504	Databases, Electronic	0.00	5,950.23	12,500.00	47.60
55051	Adult Programs	299.96	3,195.00	5,000.00	63.90
55052	Children's Programs	636.44	2,753.85	5,000.00	55.08
55053	Teen Programs	683.03	2,540.47	3,500.00	72.58
5506	Summer Reading Program (All)	685.60	3,256.68	13,500.00	24.12
55071	Adult Electronic Materials	55.00	24,707.95	37,100.00	66.60
55072	Children's Electronic Material	0.00	2,559.99	8,100.00	31.60
55073	Teen Electronic Materials	0.00	1,639.43	5,700.00	28.76
5508	FOL Materials	2,721.12	2,721.12	0.00	0.00
5509	FOL Programs	0.00	0.00	0.00	0.00
	Total Materials and Services	<u>13,037.61</u>	<u>117,217.79</u>	<u>196,100.00</u>	59.77
Information Technology					
5601	Equipment	3,317.91	5,857.48	5,000.00	117.15
5602	Software	4,937.70	6,098.59	5,000.00	121.97
5603	Copier Maintenance	921.00	8,606.19	11,000.00	78.24

Johnson City Public Library  
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 FY 2022/2023 Operating Account  
 Financial Report

		February 2023	Year to Date	Budget	Percent
5604	ILS Maintenance	0.00	16,647.40	19,500.00	85.37
5605	Equip./Software Maint.	2,820.51	38,661.40	42,500.00	90.97
5606	Internet Access	804.68	6,546.76	10,100.00	64.82
5608	LSTA Grant	0.00	34,906.40	34,790.00	100.33
	Total Information Technology	<u>12,801.80</u>	<u>117,324.22</u>	<u>127,890.00</u>	91.74
Miscellaneous Expense					
5701	Miscellaneous	144.48	2,358.39	5,000.00	47.17
5702	Security	3,293.75	24,518.75	37,500.00	65.38
5703	Furniture	0.00	0.00	0.00	0.00
5705	Capital Projects-Building	0.00	0.00	0.00	0.00
5706	Capital Projects-Other	0.00	35,910.94	38,543.00	93.17
5708	Misc. Friends of the Library	0.00	3,372.00	3,375.00	99.91
5709	ETSU Elevates Grant Expense	0.00	0.00	0.00	0.00
	Total Miscellaneous Expense	<u>3,438.23</u>	<u>66,160.08</u>	<u>84,418.00</u>	78.37
	Total Expenses	<u>180,369.61</u>	<u>1,507,072.89</u>	<u>2,340,913.00</u>	64.38
	Net Income	\$ <u><u>(174,007.05)</u></u>	<u><u>244,312.92</u></u>	<u><u>(8,347.00)</u></u>	(2,926.95)

## Washington County Imagination Library

100 West Millard Street, Johnson City, TN 37604

FY 2022/2023

## Balance Sheet

February 28, 2023

## ASSETS

Current Assets		
Petty Cash	\$	0.00
Checking Account		56,110.40
Accounts Receivable		0.00
		<hr/>
Total Current Assets		56,110.40

## LIABILITIES AND CAPITAL

Current Liabilities		
Accounts Payable	\$	0.00
		<hr/>
Total Liabilities		0.00
Capital		
Reserved Balance		34,040.12
Journal Difference		0.00
Net Income		22,070.28
		<hr/>
Total Capital		56,110.40
		<hr/>
Total Liabilities & Capital	\$	<u>56,110.40</u>



Washington County Imagination Library  
 100 West Millard Street, Johnson City, TN 37604  
 FY 2022/2023  
 Financial Report

		February 2023	Balance YTD	Budget	Percent
<b>Revenues</b>					
4101	City of Johnson City	\$ 0.00	\$ 29,775.00	39,700.00	75.00
4102	Washington County	0.00	25,000.00	25,000.00	100.00
4103	Donations	0.00	484.00	400.00	121.00
4104	Miscellaneous Revenue	24.00	24.00	600.00	4.00
4105	DPIIL License Plate Revenue	0.00	11,331.53	0.00	0.00
	<b>Total Revenues</b>	<u>24.00</u>	<u>66,614.53</u>	<u>65,700.00</u>	101.39
<b>Expenses</b>					
5101	Monthly Book Purchase	5,712.25	44,544.25	65,100.00	68.42
5102	Registration Materials	0.00	0.00	100.00	0.00
5103	Postage	0.00	0.00	400.00	0.00
5104	Bank Fees	0.00	0.00	25.00	0.00
5105	Travel Expense	0.00	0.00	50.00	0.00
5106	Miscellaneous Expense	0.00	0.00	25.00	0.00
	<b>Total Expenses</b>	<u>5,712.25</u>	<u>44,544.25</u>	<u>65,700.00</u>	67.80
	<b>Net Income</b>	<u>\$ (5,688.25)</u>	<u>\$ 22,070.28</u>	<u>0.00</u>	0.00

February 16, 2023

To the Board of Directors  
Johnson City Public Library

We are pleased to confirm our understanding of the services we are to provide the Johnson City Public Library (the Library) for the fiscal year ended June 30, 2023.

**Audit Scope and Objectives**

We will audit the financial statements of the governmental activities and each major fund, including the disclosures, which collectively comprise the basic financial statements of the Library as of and for the fiscal year ended June 30, 2023. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management’s discussion and analysis (MD&A), to supplement the Library’s basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the Library’s RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management’s responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

1) Management’s Discussion and Analysis

We have also been engaged to report on supplementary information other than RSI that accompanies the Library’s financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America, and we will provide an opinion on it in relation to the financial statements as a whole, in a report combined with our auditors’ report on the financial statements:

1) Schedule of Expenditures of Federal and State Awards

In connection with our audit of the basic financial statements, we will read the following other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

1) Roster of Board Members

The objectives of our audit are to obtain reasonable assurance as to whether your financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP, and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement of a reasonable user based on the financial statements.

The objectives also include reporting on internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.

**Auditor's Responsibilities for the Audit of the Financial Statements**

We will conduct our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of the accounting records of the Library and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government.

Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements, or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to later periods for which we are not engaged as auditors.

We will conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, if any, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry.

Our audit standards require we communicate significant risks identified in the planning phase and that we design our audit to provide reasonable assurance that the financial statements are free of material misstatement whether caused by error or fraud. Accordingly, we have identified revenue and other inflows as significant risks.

We may from time to time, and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers, but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information.

In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

### **Audit Procedures—Internal Control**

We will obtain an understanding of the government and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

### **Audit Procedures—Compliance**

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the Library's compliance with the provisions of applicable laws, regulations, contracts, agreements and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

### **Other Services**

We will prepare the Library's federal information return, IRS Form 990, for the year ended June 30, 2023 based on information provided by you. We will also update the capital asset listing based on information provided by you and assist in preparing the financial statements and related notes of the Library in conformity with U.S. generally accepted accounting principles based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards, including the Statements on Standards for Tax Services issued by the American Institute of Certified Public Accountants. The other services are limited to the financial statements, notes, updating depreciation report and tax services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities. We will advise management with regard to tax positions taken in the preparation of the tax return, but management must make all decisions with regard to those matters.

### **Responsibilities of Management for the Financial Statements**

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with U.S. generally accepted accounting principles, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making drafts of financial statements, all financial records and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards and *Government Auditing Standards*.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others.

In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, or contracts or grant agreements that we report.

You are responsible for the preparation of the supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

You agree to assume all management responsibilities relating to the financial statements and related notes, updating depreciation report and IRS Form 990 and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes, updating depreciation report and IRS Form 990 and that you have reviewed and approved the financial statements and related notes, depreciation report and IRS Form 990 prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

#### **Engagement Administration, Fees, and Other**

We understand that your employees will prepare all cash or other confirmations we request and will locate any documents selected by us for testing.

We will provide copies of our reports to the Library; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Blackburn, Childers & Steagall, PLC and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to regulatory agencies or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Blackburn, Childers & Steagall, PLC personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend or decide to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the regulatory agencies. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

We expect to begin our audit in August 2023 and to issue our reports no later than December 31, 2023. Kevin R. Peters is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

To ensure that Blackburn, Childers & Steagall, PLC's independence is not impaired under the AICPA *Code of Professional Conduct*, you agree to inform the engagement partner before entering into any substantive employment discussions with any of our personnel.

Our fee for these services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that we agree that our gross fee, including expenses, will not exceed \$13,000 for the audit. Our fee for the IRS Form 990 will be \$1,700. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit.

You have requested that we provide you with a copy of our most recent external peer review report and any subsequent reports received during the contract period. Accordingly, our 2021 peer review report accompanies this letter.

### **Reporting**

We will issue a written report upon completion of our audit of the Library's financial statements. Our report will be addressed to the Board of Directors. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

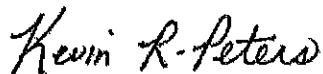


We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will state (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The report will also state that the report is not suitable for any other purpose. If during our audit we become aware that the Library is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

We appreciate the opportunity to be of service to the Johnson City Public Library and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

BLACKBURN, CHILDERS & STEAGALL, PLC



Kevin R. Peters, CPA  
Member of the Firm

**RESPONSE:**

This letter correctly sets forth the understanding of the Johnson City Public Library.

By: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_



Guidance You  
Can Count On.

## **REPORT ON THE FIRM'S SYSTEM OF QUALITY CONTROL**

To the Partners of Blackburn, Childers & Steagall, PLC  
and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Blackburn, Childers & Steagall, PLC (the firm) in effect for the year ended December 31, 2020. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary). The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

### **Firm's Responsibility**

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

### **Peer Reviewer's Responsibility**

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

### **Required Selections and Considerations**

Engagements selected for review included engagements performed under Government Auditing Standards, including a compliance audit under the Single Audit Act; audits of employee benefit plans, and an examination of service organizations [SOC 2 engagement].

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

## Opinion

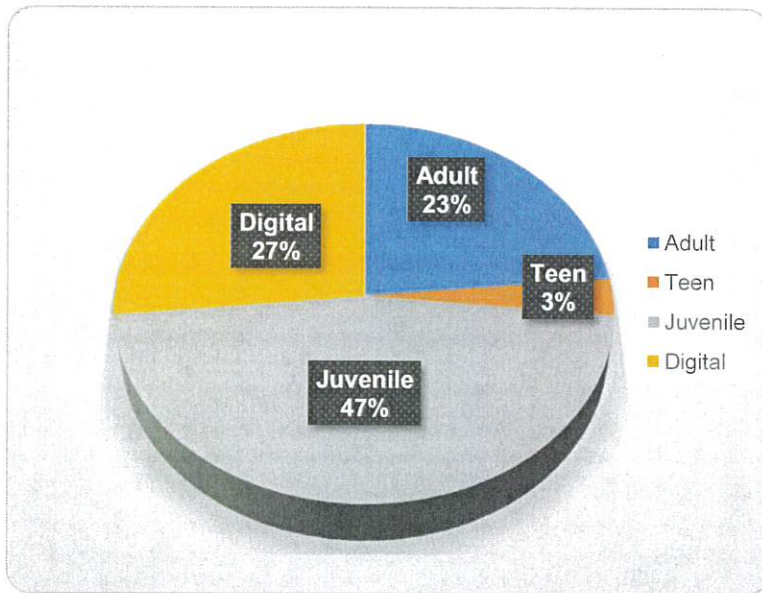
In our opinion, the system of quality control for the accounting and auditing practice of Blackburn, Childers & Steagall, PLC in effect for the year ended December 31, 2020, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of pass, pass with deficiency(ies) or fail. Blackburn, Childers & Steagall, PLC. has received a peer review rating of pass.

*Smith, Elliott, Kearns & Company, LLC*

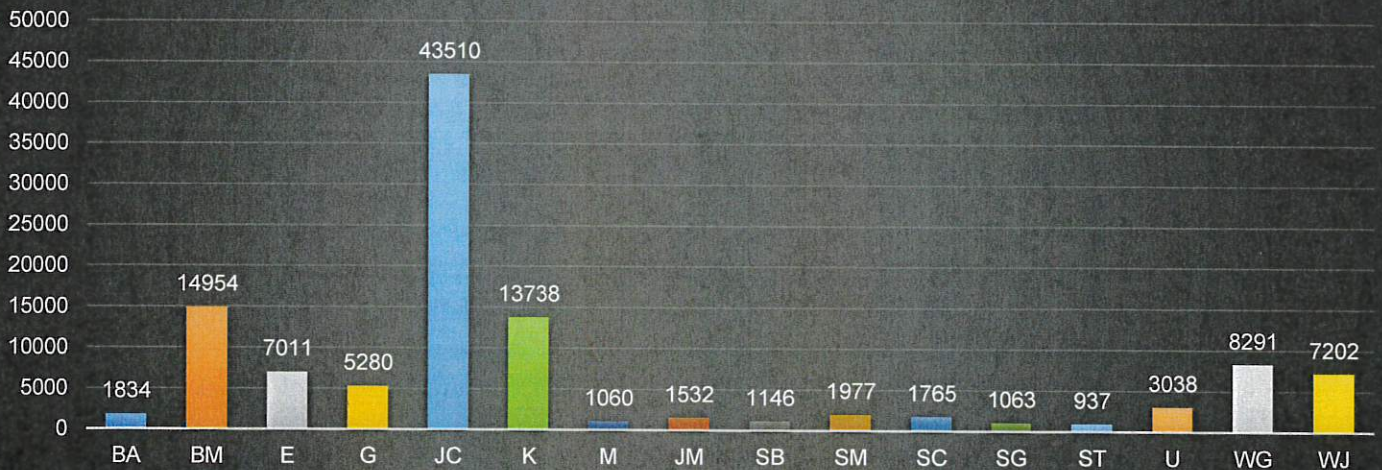
Hagerstown, Maryland  
June 10, 2021

## Circulation Report for February 2023

	Feb-23	Jan-23	% Change	Feb-22	% Change	Feb-20	% Change
<b>Library</b>							
Adult	13578	13508	0.52%	12455	9%	16840	-19%
Teen	1790	1975	-9.37%	1736	3.11%	1921	-7%
Juvenile	27101	25459	6.45%	20613	31.48%	20519	32%
Digital	15404	17695	-12.95%	12923	19.20%	12070	28%
<b>Total</b>	<b>57873</b>	<b>58637</b>	<b>-1.30%</b>	<b>47727</b>	<b>21.26%</b>	<b>51350</b>	<b>13%</b>
<b>Courier Loans</b>							
Borrowed	1312	1300	0.92%	1895	-30.77%	1787	-27%
Loaned	442	488	-9.43%	187	136.36%	830	-47%
<b>Other</b>							
Self Checkouts	13793	14282	-3.42%	11504	19.90%	12425	11%
Borrowers added	332	349	-4.87%	285	16.49%		
Door Count	43597	16120	170.45%	10311	322.82%	19284	126%



## OWL CIRC, February 2023





# HOLSTON RIVER REGIONAL LIBRARY

## Monthly Newsletter

MARCH  
2023

### IMPORTANT DATES



»»» March 1-10: HORL CLOSED for renovations

»»» March 14-16: Southeast Collaborative Library Conference **ONLINE**

»»» March 28: E-Rate Form 471 **DEADLINE**



### NOTEWORTHY

#### HAVE A HAND IN SRP PLANS!

Ever wonder where CSLP's Summer Reading themes and slogans come from?

Well, the answer is **YOU!**



Each year, library staff across the nation submit suggestions for upcoming Summer Reading programs. After review and consensus, themes and slogans are selected and planning begins. CSLP is currently seeking a slogan for 2026's theme "Dinosaurs" and a fresh theme for the 2027 program. Have ideas? Throw them into the mix by completing this brief survey:

<https://forms.gle/MA1fTBWCut8izJYx7>

Need inspiration? Check out future SRP artist Kaylani Juanita at <http://kaylanijuanita.com>

#### HELP BRIDGE THE DIGITAL DIVIDE!

ALA is launching its Community Connect: Fostering Digital Access Grant! This initiative provides rural public libraries with resources and support to assist patrons in establishing and sustaining affordable and high-speed home internet connections. Additionally, the grant provides a \$2,000 program stipend and covers professional development costs for one staff member to attend orientation at ALA's annual conference in Chicago (June 2023). Applications are open through April 3rd.

Apply here: <https://www.ala.org/tools/programming/communityconnect/fostering>



**GET TO KNOW YOUR REGIONAL STAFF**

Selena began her professional journey in Archives, where she fell in love with research & reference, however, the place didn't suit her pace or personality, so she opted for a part-time position at a public library... and found her calling! For the next several years, she worked hard, honed skill-sets, networked, and progressed from Library Assistant to Branch Manager

to a Library Director. In October 2022, she joined Holston River Regional Library, where she applies knowledge gained from prior positions to support the libraries of the Holston Region. On any given day, she may be found monitoring grants, planning or conducting trainings, providing consultations, research, reference, or delivering essential comic relief. Whatever the task, she's happy to help, so don't hesitate to reach out.






# HOLSTON RIVER REGIONAL LIBRARY Monthly Newsletter

## MARCH TRAININGS

\* TALK AMONGST YOUR SHELVES: *Talk Amongst Your Shelves*  
 \* \* Collection Development Chats  
 Friday, 3/3/2023, 11:00am-12:00pm  
 LIVE ONLINE (1.0 CE, regionally-sponsored)  
 Mystery, Suspense, Thrillers, & Cozies, too!  
 Build collections and connections! Join us for lively chats about March's hot-off-the-press, high-interest, and lesser-known but worthy titles. Join us and spring into cozy or uncomfortable readings!

TO REGISTER  
 Visit: <https://tsla.libguides.com/HORL>  
 (password = tnlbguides)

\* TEEN LIBRARIAN SUMMIT  
 \* \* IN-PERSON (6.5 CE, state-sponsored)  
 March 7 - Blount County Public Library  
<https://www.eventbrite.com/e/519788961777>


\* LIBRARY TALK:   
 \* \* Discussions Designed with Libraries in Mind  
 Tuesday, 3/21/2023, 10:00am-12:00pm  
 LIVE ONLINE (2.0 CE, regionally-sponsored)  
 Prepare for the inevitable - turnover - by learning what needs to be in line for the next in line. Join Holston River Regional Director, Jennifer Breuer, for an applicable lesson in Succession Planning.

TO REGISTER  
 Visit: <https://tsla.libguides.com/HORL>  
 (password = tnlbguides)

## Don't Miss This Training!

 MANGA & GAMING IN LIBRARIES  
 Friday, 3/31/2023, 9:00am-4:30pm  
 AT HOLSTON RIVER REGIONAL LIBRARY  
 (6.0 CE, regionally-sponsored)

"Manga Maven," Jillian Rudes, and Gaming Librarian, Chris Wilkes, will lead a rich workshop on how to successfully incorporate Manga and gaming into library collections and programs.

 TO REGISTER  
 Visit: <https://tsla.libguides.com/HORL>  
 (password = tnlbguides)



## UPCOMING TRAININGS

\* TALK AMONGST YOUR SHELVES:  
 \* \* Collection Development Chats  
 Thursday, 4/6/2023, 11:00am-12:00pm  
 LIVE ONLINE (1.0 CE, regionally-sponsored)

All good things! In April, we'll discuss the ever-popular, feel-good genres that often demand breakout collections to satisfy loyal readers. Join us to talk about Amish, Christian, and Inspirational titles.

TO REGISTER  
 Visit: <https://tsla.libguides.com/HORL>  
 (password = tnlbguides)

\* COLLECTION CONNECTION  
 \* \* Tuesday, 4/18/2023, 9:00am-4:30pm  
 HYBRID (IN-PERSON & LIVE ONLINE)  
 (5.5 CE, regionally-sponsored)

This workshop will cover best practices, an interesting look at Dewey, weeding standards and collection policies, readers' advisory skills, and resource knowledge bases. It is a must for fine tuning your collections!

TO REGISTER  
 Visit: <https://tsla.libguides.com/HORL>  
 (password = tnlbguides)

\* IT'S FINE TO GO FINE FREE!  
 \* \* Thursday, 4/27/2023, 1:00am-4:00pm  
 LIVE ONLINE (3.0 CE, regionally-sponsored)

Studies show that fines are a barrier to equal and open access to information and materials. Maybe that's why over 600 libraries in the U.S. have opted to go fine free! Join us to learn from those with real-world, fine-free experience and whether or not it's the right move for your library.

TO REGISTER  
 Visit: <https://tsla.libguides.com/HORL>  
 (password = tnlbguides)

## RESOURCE ROUNDUP

### Rural & Small Libraries Rejoice!

ARSL ADVOCACY CENTER (online)  
 No membership required to access tips, guides, policies, and more for strengthening your library-advocacy efforts!

Visit: <https://www.arsl.org/advocacy-center>





Johnson City Public Library  
 Fiscal Year 2022-2023  
 Proposed Amended Operating Budget

Approved by Board of Directors

	Actual	Approved	Proposed	Change from prev. budget % of total	
	Year to Date	Budget	Budget		
	2/28/2023	2022/2023	2022/2023		
<b>REVENUES</b>					
Acct. #					
Governmental and Interest Income					
4101 City of Johnson City	1,581,938	2,147,276	2,147,276	0	90.98%
4102 Washington County	76,500	102,000	102,000	0	4.32%
4103 Interest income	38	100	100	0	0.00%
Fees for Services					
4104 Printing and copying	8,220	10,000	11,000	1,000	0.47%
4105 Lost & damaged item charges	2,919	5,000	4,000	-1,000	0.17%
4106 Meeting room fees	3,300	4,000	4,500	500	0.19%
4107 Hotspot rental	4,534	8,000	6,000	-2,000	0.25%
Miscellaneous Revenue					
41081 Miscellaneous	4,334	5,000	6,000	1,000	0.25%
41082 Patron supply purchase	102	175	150	-25	0.01%
41083 JCPL promotional items	63	500	100	-400	0.00%
41084 Ongoing Book Sale	5,841	0	8,000	8,000	0.34%
41085 Cashier reconciliation	20	0	0	0	
Contributions					
41091 Donations	34,107	22,000	36,000	14,000	1.53%
41092 Memorials	2,515	2,000	3,000	1,000	0.13%
41093 Friends of the Library	5,754	2,750	5,800	3,050	0.25%
Grants					
41095 LSTA Grant	17,467	17,470	17,470	0	0.74%
41096 Other Grant Revenue	0	0	0	0	0.00%
Other Income					
4110 E-rate reimbursement	923	5,795	5,795	0	0.25%
4111 Sale of Obsolete Equip./Furn.	2,810	500	2,900	2,400	0.12%
4112 Events	0	0	0	0	0.00%
<b>41 TOTAL REVENUES</b>	<b>1,751,385</b>	<b>2,332,566</b>	<b>2,360,091</b>	<b>27,525</b>	<b>100.00%</b>
<b>EXPENDITURES</b>					
Personnel					
51011 Salaried	450,436	737,000	737,000	0	
51012 Hourly	387,701	631,500	631,500	0	
5102 Social Security	64,079	104,690	104,690	0	
5103 Medical insurance	107,027	167,000	167,000	0	
5104 Worker's compensation	2,187	2,200	2,200	0	
5105 State unemployment	2,138	2,000	2,000	0	
5106 Staff development	13,209	12,500	14,500	2,000	
5107 Staff memberships	200	1,000	1,000	0	
5108 Travel expense	485	1,000	1,000	0	
5110 TIAA/CREF retirement	32,718	50,500	50,500	0	
<b>51 Total Personnel expenses</b>	<b>1,060,180</b>	<b>1,709,390</b>	<b>1,711,390</b>	<b>2,000</b>	<b>72.52%</b>



	Actual	Approved	Proposed	Change from prev. budget % of total	
	Year to Date	Budget	Budget		
	2/28/2023	2022/2023	2022/2023		
<u>Support Services</u>					
52011 General supplies	2,304	5,000	5,000	0	
52012 Circ. supplies	331	4,000	4,000	0	
52013 Public service dept.(s) supplies	3,394	3,000	5,000	2,000	
52014 Printing & copying supplies	1,477	2,000	2,500	500	
5202 Postage	427	2,000	2,000	0	
5204 Telephone	756	1,400	1,400	0	
5205 Miscellaneous - admin.	4,871	6,000	7,000	1,000	
5206 Bank fees	4,127	5,000	5,500	500	
5207 Volunteer Services	424	1,000	1,000	0	
<u>Services &amp; Insurance</u>					
52081 Audit	13,700	13,800	13,800	0	
52083 Liability & contents insur.	6,390	6,400	6,400	0	
52084 Directors & officers insur.	2,165	2,165	2,165	0	
5209 Memberships	1,406	1,500	1,500	0	
5210 Public relations	5,600	7,500	7,500	0	
5211 Vehicle Expense	3,878	5,000	5,000	0	
52 Total Support Services	51,250	65,765	69,765	4,000	2.96%
<u>Building operations</u>					
5301 United Cities gas	8,095	11,500	14,000	2,500	
5302 JC Power Bd. electricity	35,426	55,500	57,000	1,500	
5303 JC Water & sewer	4,385	6,500	7,500	1,000	
5304 Janitorial Supplies	9,907	14,800	15,800	1,000	
53051 Routine maint./repair	8,663	14,300	14,300	0	
53052 Lighting	1,266	3,000	3,000	0	
53053 Grounds maintenance	4,158	10,000	9,000	-1,000	
53061 Equipment service & inspections	4,420	8,500	8,500	0	
53062 Contracted building services	8,047	11,000	12,000	1,000	
5307 Building Improvements	5,776	10,000	10,000	0	
5308 Clothing and PPE	1,045	1,500	2,500	1,000	
53 Total Building Operations	91,188	146,600	153,600	7,000	6.51%
<u>Technical Services</u>					
5401 Processing supplies	3,754	9,500	9,500	0	
5402 Acquisitions service	0	750	750	0	
5403 Binding and preservation	0	500	500	0	
54 Total Technical Services	3,754	10,750	10,750	0	0.46%
<u>Materials and Services</u>					
55011 Adult books	24,083	37,700	37,700	0	
55012 Children's books	22,939	37,300	37,300	0	
55013 Teen books	8,786	10,000	12,000	2,000	
5502 Serials	5,686	7,500	7,500	0	
55031 Adult non-print	4,615	10,000	10,000	0	
55032 Children's non-print	1,488	2,700	2,700	0	
55033 Teen non-print	296	500	500	0	



	Actual	Approved	Proposed	Change from prev. budget % of total	
	Year to Date	Budget	Budget		
	2/28/2023	2022/2023	2022/2023		
5504 Databases, Electronic	5,950	12,500	8,500	-4,000	
55051 Adult Programs	3,195	5,000	5,000	0	
55052 Children's Programs	2,754	5,000	5,000	0	
55053 Teen Programs	2,540	3,500	3,500	0	
5506 Summer Reading Program (all depts.)	3,257	13,500	13,500	0	
55071 Adult Electronic Materials	24,708	37,100	37,100	0	
55072 Children's Electronic Materials	2,560	8,100	8,100	0	
55073 Teen Electronic Materials	1,639	5,700	3,700	-2,000	
5508 FOL Materials	2,721	0	2,725	2,725	
5509 FOL Programs	0	0	0	0	
55 Total Materials & services	117,217	196,100	194,825	-1,275	8.26%
<u>Information Technology</u>					
5601 Equipment	5,857	5,000	7,500	2,500	
5602 Software	6,099	5,000	7,000	2,000	
5603 Printer/Copier maint	8,606	11,000	11,000	0	
5604 ILS maintenance	16,647	19,500	16,700	-2,800	
5605 Equip./Software maint.	38,661	42,500	43,500	1,000	
5606 Internet access	6,547	10,100	10,100	0	
5607 LSTA Grant	34,906	34,790	35,000	210	
56 Total Information technol.	117,323	127,890	130,800	2,910	5.54%
<u>Miscellaneous</u>					
5701 Miscellaneous	2,358	5,000	5,000	0	
5702 Security	24,519	37,500	37,500	0	
5703 Furniture	0	0	4,500	4,500	
5705 Capital Projects-Building	0	0	0	0	
5706 Capital Projects- Other	35,911	38,543	38,543	0	
5708 Misc. Friends of the Library	3,372	3,375	3,375	0	
5709 ETSU Elevates Grant	0	0	0	0	
57 Total Miscellaneous	66,160	84,418	88,918	4,500	3.77%
5 TOTAL EXPENDITURES	1,507,072	2,340,913	2,360,048	19,135	100.00%
Revenues less expenditures	244,313	-8,347	43		

Johnson City Public Library  
 Fiscal Year 2022-2023  
 Proposed Imagination Library Budget

Approved by Board of Directors

	Approved		Proposed	Change from prev. budget % of total	
	Actual 2/28/2023	Budget 2022/2023	Budget 2022/2023		
<b>REVENUES</b>					
Acct. #					
4101 City of Johnson City	29,775	39,700	39,700	0	51.76%
4102 Washington County	25,000	25,000	25,000	0	32.59%
4103 Donations	484	400	550	150	0.72%
4104 Miscellaneous Revenue	24	600	100	-500	0.13%
4105 DPIL License Plate Revenue	11,332	0	11,350	11,350	14.80%
41 TOTAL REVENUES	66,615	65,700	76,700	11,000	100.00%
<b>EXPENDITURES</b>					
Acct. #					
5101 Monthly Book Purchase	44,544	65,100	68,400	3,300	98.84%
5102 Registration Materials	0	100	100	0	0.14%
5103 Postage	0	400	400	0	0.58%
5104 Bank Fees	15	25	25	0	0.04%
5105 Travel/Training Expense	0	50	250	200	0.36%
5106 Miscellaneous Expense	0	25	25	0	0.04%
5 TOTAL EXPENSES	44,559	65,700	69,200	3,500	100.00%
Revenues less expenditures	22,056	0	7,500		