



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
Suzy Williams

Johnson City Public Library Board of Directors Regular Meeting Agenda October 18, 2022 4:30 PM

1. Call to order
 2. Approval of September minutes – **Action**
 3. Treasurer's Report
 - a. Presentation and approval of the 2021/2022 Audit- **Action**
 - b. Presentation and approval of the 2021/2022 Form 990 - **Action**
 - c. September report — **Action**
 - d. September Washington County Imagination Library report—**Action**
 4. Director's Report
 5. President's Report
 6. Holston River Regional Library Report
 7. Old Business
 8. New Business
 - a. Revision to FY 2022/2023 Budget- **Action**
 - b. Appointment of board application review committee- **Action by chair**
 9. Adjournment
- Action items indicated in red

JOHNSON CITY PUBLIC LIBRARY
MINUTES OF THE BOARD OF DIRECTORS MEETING
September 20, 2022

The Board of Directors of the Johnson City Public Library met September 20, 2022, 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, Thomas Kendall, and Suzy Williams. Daryl Carter and John Hunter were absent from the meeting. Also present were Holston River Regional Library Administrative Services Assistant Sara Egan, Director Julia Turpin, Assistant Director and Recording Secretary Cathy Griffith, and JCPL Facility Manager Mike Swartz.

- I. Call of meeting to order. President Dixon called the meeting to order at 4:34 p.m. and welcomed attendees.
- II. Approval of August minutes. Upon the motion of Mr. Jeffress, seconded by Ms. Williams, the minutes of the August 16, 2022 meeting were approved as submitted.
- III. Treasurer's Report. Mr. Jeffress gave a report.
 - a. August Operating Account. The Operating Account Balance sheet is showing negative amounts in the liabilities because the last payroll of August was posted on August 31 and paid on September 2. These liabilities will zero out with the September Financial Statement. Line item #5106, Staff Development, is over budget. The Friends of the Library recently donated \$2,754 to cover the cost of conference travel for two staff members. Ideally at two months into the fiscal year we would be at 16.7% in both revenue and expenditures. We are at almost 25% revenue and a little over 14% in expenditures. A draft of the FY22 Audit has been received and is currently under review by Cathy, and she is also working on the Management Discussion and Analysis portion of the audit report. Kevin Peters from Blackburn Childers & Steagall will join us at the October meeting to present the audit report. Mr. Jeffress concluded by saying that one-time payments for insurance and contracted services were discussed at the July meeting. Upon the motion of Ms. Williams, seconded by Ms. Washington, it was unanimously resolved to approve the August Operating Account report as submitted. Ms. Williams made a recommendation to library management on how to increase donations and memorial contributions.
 - b. August Washington County Imagination Library Report. The Imagination Library is in excellent shape. Because of the windfall from the sale of the DPIL (Dolly Parton Imagination Library) license plate in Washington County, we are at 47.3% in revenue and expenditures are at 16.6%. Washington County budgeted \$25,000 for FY23 program and the first half of this support was received in August. Currently, 5,151 Washington County children under the age of five are enrolled in the program. Upon the motion of Mr. Gemar,

seconded by Mr. Kendall, it was unanimously resolved to approve the August Washington County Imagination Library Report as submitted.

IV. Director's Report – Mike Swartz – Facility Manager.

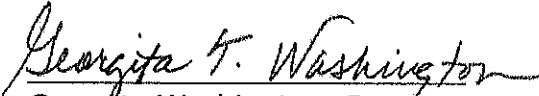
- a. Ms. Turpin noted that this is the last departmental report for the year and introduced Facility Manager Mike Swartz. Mr. Swartz said that his department supports the mission of the library by maintaining a 42,000 square foot building and the 3.5 acre on which it sits. He gave an overview of his staff and their schedules and said that Sunday is the only day of the week without maintenance staff present. He noted that in this building, there are twelve restrooms, three kitchens, sixteen toilets, three urinals, and twenty-one sinks. He also noted the number of light fixtures and the number of bulbs needed to maintain them. Mr. Swartz said that he is currently replacing old lighting with more efficient and brighter LED fixtures. He discussed supplies and the supply chain issues he noted that he and his staff must be vigilant about wearing PPE (Personal Protective Equipment) because of drug paraphernalia being left in the building and on the grounds. Mr. Swartz said that he anticipates adding lawn care back to his routine in the spring and noted that this function has been outsourced for several years. Concluding his report, Mr. Swartz complimented his great staff and thanked Ms. Turpin and Ms. Griffith for putting their trust in him to do his job. Ms. Turpin complimented Mr. Swartz's work and said that he did not include all the other functions of his position and said that he recently refurbished our OPAC's (Online Public Access Catalog) to accommodate current technology. This saved us from having to purchase new ones at a much greater cost. She also complimented Mr. Swartz and his assistant Eric Greene for the fantastic job they did removing the old wallpaper in the meeting room and painting it. This was a big task and they completed it in one week while we were closed for COVID. The Board complimented Mr. Swartz on his presentation and thanked him for all his efforts.

Ms. Turpin gave a report. She said that August circulation exceeded 2019 numbers and our door count is still lower. She added that the door count is going up and she believes that it will continue to do so as the effects of the pandemic wane. Ms. Turpin said that she is looking forward to developments with the City's growth and sustainability plan. She is meeting with staff and looking at secession and working on a new organizational chart that she will present to the Board next fall. Ms. Turpin said that she would like to schedule a Board retreat and will send Board members a poll to get input on dates and topics for discussion. She noted that this meeting will be advertised as an open meeting. Ms. Washington asked if the library is tapping into potential volunteers. Ms. Turpin said that she is looking at the current library volunteer model to determine if department manager oversight or a true volunteer coordinator with the time to devote to volunteers is the best model. She said that we have educated people who are retired and moving to our area who want to volunteer, and she wants to look at the best use of their efforts. Ms. Dixon asked if there is a particular area in which the Board needs to focus, and Ms. Turpin said that we

need to do something in a community outreach way. We need to figure out what this is and make sure that it is measurable and meaningful and does not duplicate services offered by other providers.

- V. President's Report. Ms. Dixon provided insight on a potential staff event. She also commented on the Imagination Library program and noted that kids are being born. Discussion included the annual Pi Day pie baking contest that will take place in March, and a new cake baking contest that is scheduled for next August. The new contest was at the request of Mr. Carter. Board members serve as judges for staff-made baked goods.
- VI. Holston River Regional Library (HORL) Report. Ms. Egan handed out a written report and noted that after nearly three years, HORL now has an assistant director. She encouraged Board member to attend the October 19 Trustees Workshop taking place in Jefferson City. Board members noted that it is difficult for anyone in the workforce to attend this workshop. Library directors cannot attend if a board member is not at the event. Ms. Egan commented on training opportunities and offered new trustee orientation for new trustees or anyone who would like a "refresher." The first quarterly library board chair meeting is scheduled for September 29. Ms. Egan commented on the library staff training tracker and said that there would be a mid-year reminder sent to all HORL libraries. Mr. Gemar asked about the Public Library Survey, and it was explained that this is standard statistical data provided to the State each year.
- VII. Old Business. There was no old business.
- VIII. New Business. There was no new business.
- IV. Adjournment. Upon the motion of Mr. Gemar, seconded by Mr. Jeffress, it was unanimously resolved to adjourn the meeting at 5:24 p.m.

Respectfully submitted,


Georgita Washington, Secretary

October 4, 2022

To the Board of Directors and Management of
Johnson City Public Library
100 West Millard Street
Johnson City, Tennessee 37604

In planning and performing our audit of the financial statements of the governmental activities and each major fund of the Johnson City Public Library (the Library), a component unit of the City of Johnson City, Tennessee, as of and for the fiscal year ended June 30, 2022, in accordance with auditing standards generally accepted in the United States of America, we considered the Library's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Library's internal control. Accordingly, we do not express an opinion on the effectiveness of the Library's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses. Given these limitations during our audit, we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

This communication is intended solely for the information and use of management, the Board of Directors, and others within the Library, and is not intended to be, and should not be, used by anyone other than these specified parties.

Blackburn, Childers & Steagall, PLC

BLACKBURN, CHILDERS & STEAGALL, PLC
Johnson City, Tennessee

October 4, 2022

To the Board of Directors
Johnson City Public Library
100 West Millard Street
Johnson City, Tennessee 37604

We have audited the financial statements of the governmental activities and each major fund of the Johnson City Public Library (the Library), a component unit of the City of Johnson City, Tennessee, for the fiscal year ended June 30, 2022. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated August 15, 2022. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Library are described in Note 1 to the financial statements. As described in Note 1 to the financial statements, the Library changed accounting policies related to financial reporting by adopting Statement of Governmental Accounting Standards (GASB Statement) No. 87, *Leases* in fiscal year 2022. The adoption of the standard had no effects on the Library's financial statements. We noted no transactions entered into by the Library during the fiscal year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate affecting the financial statements was:

Management's estimate of depreciation is based on the estimated useful lives of the capital assets and is expensed over a straight-line basis. We evaluated the key factors and assumptions used to develop the estimate in determining that it is reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. The attached schedule summarizes an uncorrected misstatement of the financial statements. Management has determined that its effects are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. The uncorrected misstatements or the matters underlying them could potentially cause future period financial statements to be materially misstated, even though, in our judgment, such uncorrected misstatements are immaterial to the financial statements under audit. In addition, the attached also includes the government-wide journal entries, which have been approved by management.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditors' report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated October 4, 2022.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Library's financial statements or a determination of the type of auditors' opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Library's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to the management's discussion and analysis, which is required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the schedule of expenditures of federal awards, which accompanies the financial statements but is not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We were not engaged to report on the introductory section, which accompanies the financial statements but is not RSI. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Restriction on Use

This information is intended solely for the information and use of the Board of Directors and management of the Johnson City Public Library, and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

Blackburn, Childers & Steagall, PLC

BLACKBURN, CHILDERS & STEAGALL, PLC

Schedule of Government-Wide Posted Journal Entries:

Number	Name	Debit	Credit	Net Income (Loss)
				\$ (122,492)
GW.01	Accrued Compensated Absences Full Time Salaried	\$ 2,571	(2,571)	
	Client Do Not Post - GW Entry - To adjust compensated absences	2,571	(2,571)	(119,921)
GW.02	Equipment	37,665		
	Equipment		(38,001)	
	Equipment A/D		(31,437)	
	Equipment A/D	38,001		
	Building Improvements	198,010		
	Building Improvements A/D		(33,355)	
	Art A/D		(1,380)	
	Vehicles	75,439		
	Vehicle A/D		(15,088)	
	Unrestricted	229,854		
	Net Investment in Capital Assets		(229,854)	
	Depreciation Expense	81,260		
	Capital Outlay		(311,114)	
	Client Do Not Post - GW Entry - To record CY asset additions and depreciation	660,229	(660,229)	109,933
		<u>\$ 662,800</u>	<u>(662,800)</u>	<u>109,933</u>

Schedule of Passed Entry:

<u>Number</u>	<u>Name</u>	<u>Debit</u>	<u>Credit</u>	<u>Net Income Effect - Government Wide</u>
Passed Entry	Right to Use Asset - Copiers	\$ 11,130		
	Accumulated Amortization - Right to Use Asset - Copiers		(3,180)	
	Lease Liability - Copiers		(11,130)	
	Amortization Expense	3,180		
	General Government Expenditures	3,180		
	Lease Liability - Copiers		(3,180)	
		<u>\$ 17,490</u>	<u>(17,490)</u>	<u>(6,360)</u>

Passed entry: to record estimate for right to use assets - copiers.

Johnson City Public Library
100 West Millard Street, Johnson City, TN 37604
Balance Sheet
September 30, 2022

ASSETS

Current Assets

Petty Cash	\$	350.00	
Truist Money Mkt. Acct.		391,426.42	
Payroll Account		543.66	
Checking Account		29,358.53	
Truist Business Advantage MM		43,012.78	
Cash on Hand		300.00	
Accounts Rec'ble Module		590.00	
		<hr/>	
Total Assets	\$		<u><u>465,581.39</u></u>

LIABILITIES AND CAPITAL

Current Liabilities

Accounts Payable Module	\$	7,097.97	
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		0.00	
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			7,097.97

Capital

Unassigned Fund Balance	413,902.11	
Clark Funds Assigned/FutureUse	38,542.57	
Current Earnings	0.00	
Net Income	6,038.74	
	<hr/>	
Total Capital		<u>458,483.42</u>
Total Liabilities & Capital	\$	<u><u>465,581.39</u></u>

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

		September 2022	Year to Date	Budget	Percent
Revenues					
4101	City of Johnson City	\$ 0.00	527,312.75	2,109,251.00	25.00
4102	Washington County	0.00	25,500.00	102,000.00	25.00
4103	Interest Income	4.15	14.05	100.00	14.05
4104	Printing & Copying	959.10	3,035.24	8,000.00	37.94
4105	Lost & Damaged Charges	558.83	1,412.21	5,000.00	28.24
4106	Meeting Room Rental	225.00	865.00	4,000.00	21.63
4107	Hotspot Rental	524.00	1,656.00	8,000.00	20.70
41081	Miscellaneous	395.07	2,207.55	5,000.00	44.15
41082	Patron Supply Purchase	12.00	21.00	175.00	12.00
41083	JCPL Promotional Items	9.25	36.00	500.00	7.20
41084	Ongoing Book Sale	784.55	2,467.50	0.00	0.00
41085	Cashier Reconciliation	0.96	19.05	0.00	0.00
41091	Donations	351.13	2,142.17	22,000.00	9.74
41092	Memorials	25.00	1,125.00	2,000.00	56.25
41093	Friends of the Library	2,754.00	2,754.00	0.00	0.00
41095	LSTA Grant	0.00	71.91	0.00	0.00
41096	Other Grant Revenue	0.00	0.00	0.00	0.00
4110	E-rate Reimbursement	0.00	0.00	5,795.00	0.00
4111	Sale of Obsolete Equip.& Furn.	0.00	400.00	500.00	80.00
4112	Events and Promotions	0.00	0.00	0.00	0.00
	Total Revenues	6,603.04	571,039.43	2,272,321.00	25.13
Expenses					
Personnel					
51011	Salaried	86,711.40	173,559.11	737,000.00	23.55
51012	Hourly	70,025.39	141,600.22	638,400.00	22.18
5102	Social Security	11,990.38	24,109.70	105,218.00	22.91
5103	Medical Insurance	13,254.08	39,719.18	167,000.00	23.78
5104	Worker's Compensation	0.00	2,187.00	2,500.00	87.48
5105	State Unemployment	117.96	117.96	2,000.00	5.90
5106	Staff Development	2,157.57	8,612.26	5,000.00	172.25
5107	Staff Memberships	0.00	200.00	1,000.00	20.00
5108	Travel Expense	482.57	482.57	1,000.00	48.26
5110	TIAA Retirement	6,166.49	12,389.59	50,500.00	24.53
	Total Personnel Expenses	190,905.84	402,977.59	1,709,618.00	23.57
Support Services					
52011	General Supplies	18.42	417.30	5,000.00	8.35
52012	Circ. Supplies	12.29	147.28	4,000.00	3.68
52013	Public Service Dept(s)Supplies	315.88	516.00	3,000.00	17.20
52014	Printing/Copying Supplies	276.78	1,296.88	1,500.00	86.46
5202	Postage	0.00	0.00	2,000.00	0.00
5204	Telephone	110.44	220.96	1,400.00	15.78
5205	Miscellaneous Admin.	2,047.47	2,892.69	5,000.00	57.85
5206	Bank & CC Acceptance Fees	294.26	1,705.11	5,000.00	34.10
5207	Volunteer Services	18.36	131.41	1,000.00	13.14
52081	Audit	0.00	0.00	13,500.00	0.00
52083	Gen. Liab.& Contents Ins.	0.00	6,390.00	6,500.00	98.31

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

		September 2022	Year to Date	Budget	Percent
52084	Directors & Officers Ins.	0.00	2,165.00	2,150.00	100.70
5209	Library Memberships	0.00	1,074.00	1,500.00	71.60
5210	Public Relations	0.00	117.00	7,500.00	1.56
5211	Vehicle Expense	80.39	3,753.59	5,000.00	75.07
	Total Support Services	3,174.29	20,827.22	64,050.00	32.52
Building Operations					
5301	Gas	0.00	708.67	11,500.00	6.16
5302	Electricity	6,817.25	13,087.10	55,500.00	23.58
5303	Water	465.61	920.77	6,500.00	14.17
5304	Janitorial Supplies	1,331.54	4,091.24	13,000.00	31.47
53051	Routine Maint. & Repair	925.23	4,835.33	14,300.00	33.81
53052	Lighting	170.23	467.39	3,000.00	15.58
53053	Grounds Maintenance	1,417.04	2,245.52	10,000.00	22.46
53061	Equip. Maint./Contracts	296.00	2,306.00	8,500.00	27.13
53062	Contracted Building Services	247.93	1,017.23	11,000.00	9.25
5307	Building Improvements	0.00	0.00	10,000.00	0.00
5308	Clothing and PPE	0.00	274.69	1,000.00	27.47
	Total Building Operations	11,670.83	29,953.94	144,300.00	20.76
Technical Services					
5401	Processing Supplies	88.08	138.06	9,500.00	1.45
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	88.08	138.06	10,750.00	1.28
Materials and Services					
55011	Adult Books	3,355.14	9,743.34	37,700.00	25.84
55012	Juvenile Books	3,693.28	11,553.39	37,300.00	30.97
55013	Young Adult Books	1,045.22	3,056.52	10,000.00	30.57
5502	Serials	101.20	830.42	7,500.00	11.07
55031	Adult Non-Print	1,481.04	2,234.44	10,000.00	22.34
55032	Juvenile Non-Print	44.94	239.78	2,700.00	8.88
55033	Young Adult Non-Print	0.00	0.00	500.00	0.00
5504	Databases, Electronic	0.00	5,258.19	12,500.00	42.07
55051	Adult Services Programs	410.06	415.04	5,000.00	8.30
55052	Youth Services Programs	67.24	287.50	5,000.00	5.75
55053	YA Services Programs	243.82	960.63	3,500.00	27.45
5506	Summer Reading Program (All)	0.00	2,571.08	13,500.00	19.05
55071	Adult Electronic Materials	0.00	8,270.97	37,100.00	22.29
55072	Juvenile Electronic Materials	0.00	0.00	8,100.00	0.00
55073	YA Electronic Materials	0.00	0.00	5,700.00	0.00
5508	FOL Materials	0.00	0.00	0.00	0.00
5509	FOL Programs	0.00	0.00	0.00	0.00
	Total Materials and Services	10,441.94	45,421.30	196,100.00	23.16

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

		September 2022	Year to Date	Budget	Percent
Information Technology					
5601	Equipment	303.02	1,087.28	12,500.00	8.70
5602	Software	0.00	0.00	5,000.00	0.00
5603	Copier Maintenance	1,222.58	3,567.10	11,000.00	32.43
5604	ILS Maintenance	0.00	0.00	24,000.00	0.00
5605	Equip./Software Maint.	1,177.08	34,282.14	42,500.00	80.66
5606	Internet Access	804.68	2,523.36	10,000.00	25.23
5608	LSTA Grant	0.00	0.00	0.00	0.00
	Total Information Technology	<u>3,507.36</u>	<u>41,459.88</u>	<u>105,000.00</u>	39.49
Miscellaneous Expense					
5701	Miscellaneous	193.28	874.54	5,000.00	17.49
5702	Security	4,475.00	9,050.00	37,500.00	24.13
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	10,926.16	10,926.16	43,000.00	25.41
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>15,594.44</u>	<u>24,222.70</u>	<u>88,875.00</u>	27.25
	Total Expenses	<u>235,382.78</u>	<u>565,000.69</u>	<u>2,318,693.00</u>	24.37
	Net Income	<u>\$ (228,779.74)</u>	<u>6,038.74</u>	<u>(46,372.00)</u>	(13.02)

Washington County Imagination Library

100 West Millard Street, Johnson City, TN 37604

FY 2022/2023

Balance Sheet

September 30, 2022

ASSETS

Current Assets		
Petty Cash	\$	0.00
Checking Account		49,001.17
Accounts Receivable		0.00
		<hr/>
Total Current Assets		49,001.17

LIABILITIES AND CAPITAL

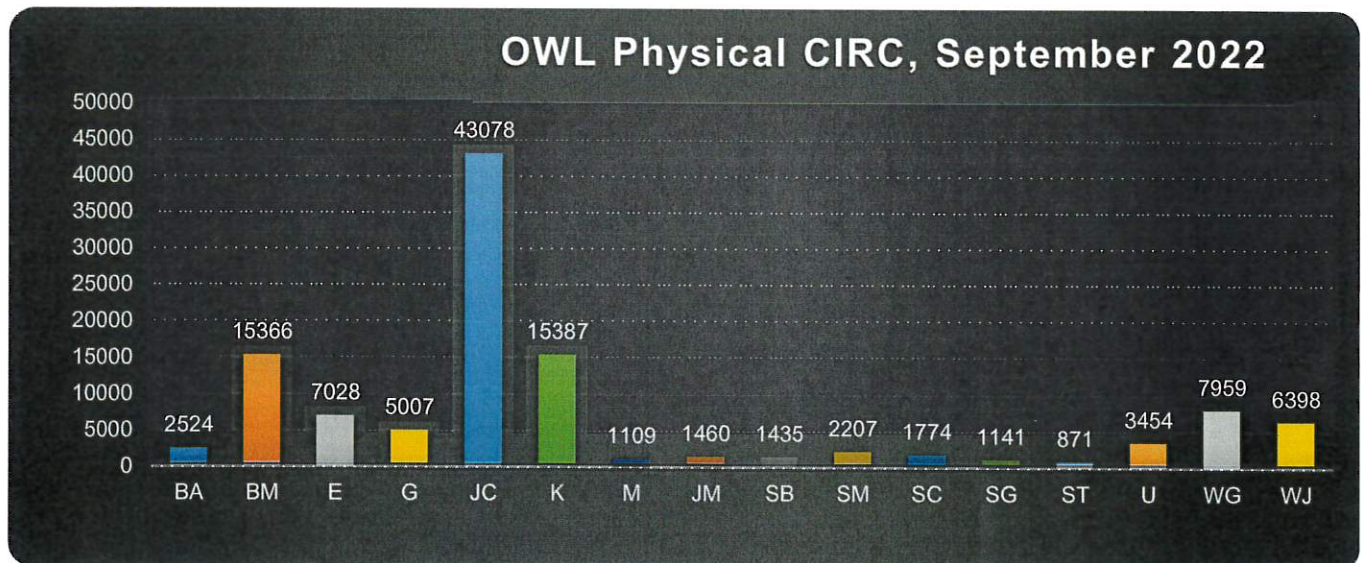
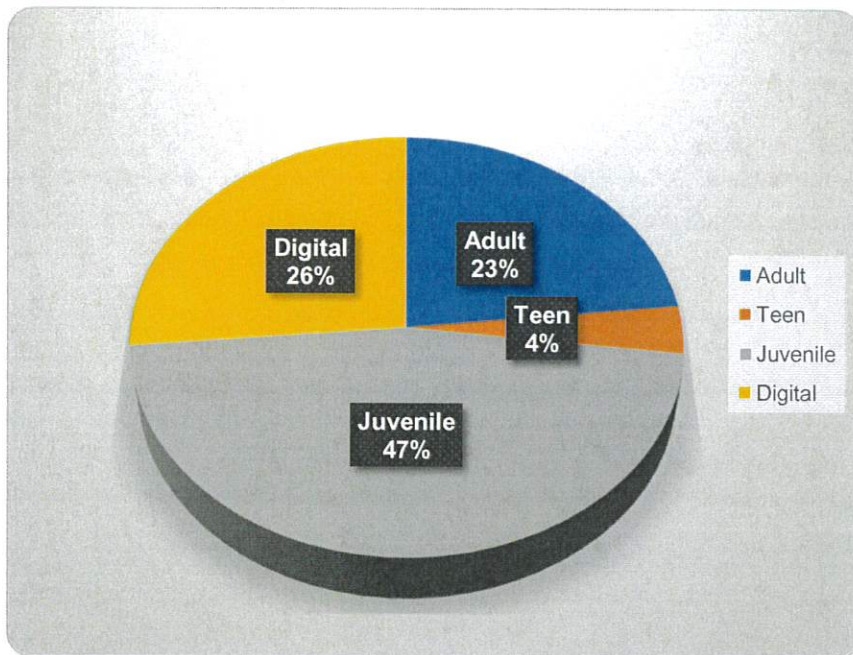
Current Liabilities		
Accounts Payable	\$	0.00
		<hr/>
Total Liabilities		0.00
Capital		
Reserved Balance		34,040.12
Journal Difference		0.00
Net Income		14,961.05
		<hr/>
Total Capital		49,001.17
		<hr/>
Total Liabilities & Capital	\$	49,001.17
		<hr/> <hr/>

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

		September 2022	Balance YTD	Budget	Percent
Revenues					
4101	City of Johnson City	\$ 0.00	\$ 9,925.00	39,700.00	25.00
4102	Washington County	0.00	12,500.00	25,000.00	50.00
4103	Donations	384.00	9,055.28	400.00	2,263.82
4104	Miscellaneous Revenue	0.00	0.00	600.00	0.00
	Total Revenues	<u>384.00</u>	<u>31,480.28</u>	<u>65,700.00</u>	47.92
Expenses					
5101	Monthly Book Purchase	5,593.77	16,519.23	65,100.00	25.38
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
	Total Expenses	<u>5,593.77</u>	<u>16,519.23</u>	<u>65,700.00</u>	25.14
	Net Income	<u>\$ (5,209.77)</u>	<u>\$ 14,961.05</u>	<u>0.00</u>	0.00

Circulation Report for September 2022

	Sep-22	Aug-22	% Change	Sep-21	% Change	Sep-19	% Change
Library							
Adult	13569	14959	-9.29%	12609	8%	16390	-17%
Teen	2116	2370	-10.72%	2277	-7.07%	1920	10%
Juvenile	27203	28005	-2.86%	21527	26.37%	19949	36%
Digital	15385	16224	-5.17%	14252	7.95%	11800	30%
Total	58273	61558	-5.34%	50665	15.02%	50059	16%
Courier Loans							
Borrowed	1173	1227	-4.40%	2277	-48.48%	1759	-33%
Loaned	520	564	-7.80%	908	-42.73%	827	-37%
Other							
Self Checkouts	13946	14642	-4.75%	10249	36.07%	11703	19%
Borrowers added	351	374	-6.15%	324	8.33%		
Door Count	14001	12769	9.65%	9133	53.30%	20560	-32%



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

Approved by Board of Directors

REVENUES Acct. #	Actual	Approved	Proposed	Change from	
	9/30/2022	Budget 2022/2023	Budget 2022/2023	prev. budget	% of total
Governmental and Interest Income					
4101 City of Johnson City	527,313	2,109,251	2,109,251	0	91.92%
4102 Washington County	25,500	102,000	102,000	0	4.45%
4103 Interest income	14	100	100	0	0.00%
Fees for Services			0		
4104 Printing and copying	3,035	8,000	10,000	2,000	0.44%
4105 Lost & damaged item charges	1,412	5,000	5,000	0	0.22%
4106 Meeting room fees	865	4,000	4,000	0	0.17%
4107 Hotspot rental	1,656	8,000	8,000	0	0.35%
Miscellaneous Revenue			0		
41081 Miscellaneous (Fines)	2,208	5,000	5,000	0	0.22%
41082 Patron supply purchase	21	175	175	0	0.01%
41083 JCPL promotional items	36	500	500	0	0.02%
41084 Ongoing Book Sale	2,468	0	0	0	0.00%
41085 Cashier reconciliation	19	0	0	0	
Contributions			0		
41091 Donations	2,143	22,000	22,000	0	0.96%
41092 Memorials	1,125	2,000	2,000	0	0.09%
41093 Friends of the Library	2,754	0	2,750	2,750	0.12%
Grants			0		
41095 LSTA Grant	72	0	17,470	17,470	0.76%
41096 Other Grant Revenue	0	0	0	0	0.00%
Other Income			0		
4110 E-rate reimbursement	0	5,795	5,795	0	0.25%
4111 Sale of Obsolete Equip./Furn.	400	500	500	0	0.02%
4112 Events and Promotions	0	0	0	0	0.00%
			0		
41 TOTAL REVENUES	571,041	2,272,321	2,294,541	22,220	100.00%
EXPENDITURES					
Personnel					
51011 Salaried	173,559	737,000	737,000	0	
51012 Hourly	141,600	638,400	631,500	-6,900	
5102 Social Security	24,110	105,218	104,690	-528	
5103 Medical insurance	39,719	167,000	167,000	0	
5104 Worker's compensation	2,187	2,500	2,200	-300	
5105 State unemployment	118	2,000	2,000	0	
5106 Staff development	8,612	5,000	12,500	7,500	
5107 Staff memberships	200	1,000	1,000	0	
5108 Travel expense	483	1,000	1,000	0	
5110 TIAA/CREF retirement	12,390	50,500	50,500	0	
51 Total Personnel expenses	402,978	1,709,618	1,709,390	-228	73.02%

	Actual 9/30/2022	Approved	Proposed	Change from prev. budget	% of total
		Budget 2022/2023	Budget 2022/2023		
<u>Support Services</u>					
52011 General supplies	417	5,000	5,000	0	
52012 Circ. supplies	147	4,000	4,000	0	
52013 Public service dept.(s) supplies	516	3,000	3,000	0	
52014 Printing & copying supplies	1,297	1,500	2,000	500	
5202 Postage	0	2,000	2,000	0	
5204 Telephone	221	1,400	1,400	0	
5205 Miscellaneous - admin.	2,893	5,000	6,000	1,000	
5206 Bank fees	1,705	5,000	5,000	0	
5207 Volunteer Services	131	1,000	1,000	0	
Services & Insurance			0		
52081 Audit	0	13,500	13,800	300	
52083 Liability & contents insur.	6,390	6,500	6,400	-100	
52084 Directors & officers insur.	2,165	2,150	2,165	15	
5209 Memberships	1,074	1,500	1,500	0	
5210 Public relations	117	7,500	7,500	0	
5211 Vehicle Expense	3,754	5,000	5,000	0	
			0		
52 Total Support Services	20,827	64,050	65,765	1,715	2.81%
<u>Building operations</u>					
5301 United Cities gas	709	11,500	11,500	0	
5302 JC Power Bd. electricity	13,087	55,500	55,500	0	
5303 JC Water & sewer	921	6,500	6,500	0	
5304 Janitorial Supplies	4,091	13,000	14,800	1,800	
53051 Routine maint./repair	4,835	14,300	14,300	0	
53052 Lighting	467	3,000	3,000	0	
53053 Grounds maintenance	2,246	10,000	10,000	0	
53061 Equipment service & inspections	2,306	8,500	8,500	0	
53062 Contracted building services	1,017	11,000	11,000	0	
5307 Building Improvements	0	10,000	10,000	0	
5308 Clothing and PPE	275	1,000	1,500	500	
53 Total Building Operations	29,954	144,300	146,600	2,300	6.26%
<u>Technical Services</u>					
5401 Processing supplies	138	9,500	9,500	0	
5402 Acquisitions service	0	750	750	0	
5403 Binding and preservation	0	500	500	0	
54 Total Technical Services	138	10,750	10,750	0	0.46%
<u>Materials and Services</u>					
55011 Adult books	9,743	37,700	37,700	0	
55012 Children's books	11,553	37,300	37,300	0	
55013 Teen books	3,057	10,000	10,000	0	
5502 Serials	830	7,500	7,500	0	
55031 Adult non-print	2,234	10,000	10,000	0	
55032 Children's non-print	240	2,700	2,700	0	
55033 Teen non-print	0	500	500	0	

	Actual	Approved	Proposed		
		Budget	Budget		
	9/30/2022	2022/2023	2022/2023	Change from	% of total
				prev. budget	
5504 Electronic Services	5,258	12,500	12,500	0	
55051 Adult Programs	415	5,000	5,000	0	
55052 Children's Programs	288	5,000	5,000	0	
55053 Teen Programs	961	3,500	3,500	0	
5506 Summer Reading Program (all depts.)	2,571	13,500	13,500	0	
55071 Adult Electronic Materials	8,271	37,100	37,100	0	
55072 Children's Electronic Materials	0	8,100	8,100	0	
55073 Teen Electronic Materials	0	5,700	5,700	0	
5508 FOL Materials	0	0	0	0	
5509 FOL Programs	0	0	0	0	
			0		
55 Total Materials & services	45,421	196,100	196,100	0	8.38%
<u>Information Technology</u>					
5601 Equipment	1,087	12,500	5,000	-7,500	
5602 Software	0	5,000	5,000	0	
5603 Printer/Copier maint	3,567	11,000	11,000	0	
5604 ILS maintenance	0	24,000	19,500	-4,500	
5605 Equip./Software maint.	34,282	42,500	42,500	0	
5606 Internet access	2,523	10,000	10,100	100	
5608 LSTA Grant	0	0	34,790	34,790	
			0		
56 Total Information technol.	41,459	105,000	127,890	22,890	5.46%
<u>Miscellaneous</u>					
5701 Miscellaneous	875	5,000	5,000	0	
5702 Security	9,050	37,500	37,500	0	
5703 Furniture	0	0	0	0	
5705 Capital Projects- Building	0	0	0	0	
5706 Capital Projects- Other	10,926	43,000	38,543	-4,457	
5708 Misc. Friends of the Library	3,372	3,375	3,375	0	
57 Total Miscellaneous	24,223	88,875	84,418	-4,457	3.61%
5 TOTAL EXPENDITURES	565,000	2,318,693	2,340,913	22,220	100.00%
Revenues less expenditures	6,041	-46,372	-46,372		