



JOHNSON CITY PUBLIC LIBRARY

Mission Statement:

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

Organizational Values:

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

2024/2025 Board of Directors:

Jennifer Dixon, President
Daryl Carter, Vice-President
Scott Jeffress, Treasurer
Georgita Washington, Secretary
John Hunter
Rob Davis
Jodi Jones
Thomas Kendall
Ashley Newton

Johnson City Public Library Board of Directors June 17, 2025 4:30 PM Regular Meeting Agenda

1. Call to order
2. Public Comment
3. Approval of May minutes –Action
4. Treasurer's Report
 - a. May JCPL report –Action
 - b. May WCIL report –Action
5. Director's Report
6. President's Report
7. Holston River Regional Library Report
8. Old Business
9. New Business
10. Adjournment

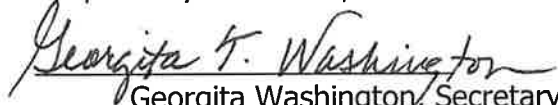
JOHNSON CITY PUBLIC LIBRARY
MINUTES OF THE BOARD OF DIRECTORS MEETING
May 20, 2025

The Board of Directors of the Johnson City Public Library met on May 20, 2025, at 4:30 p.m. in the library's Jones Meeting Center. Members present were President Jennifer Dixon, Vice President Daryl Carter, Secretary Georgita Washington, Treasurer Scott Jeffress, Thomas Kendall, Rob Davis, and Jodi Jones. Also present were Holston River Regional (HORL) Sarah Egan, Director Julia Turpin, Assistant Director Suzy Bomgardner, and Business Manager Celeste Smedley.

- I. Call of meeting to order. President Dixon called the meeting to order at 4:35 p.m.
- II. Public Comment. None.
- III. Approval of April minutes. Upon the motion of Ms. Jones, seconded by Mr. Kendall, the minutes of the April 15, 2025, meeting were approved as submitted.
- IV. Treasurer's Report.
 - a. JCPL report. Upon the motion of Mr. Carter, seconded by Mr. Davis, the April JCPL report was approved as submitted.
 - b. WCIL report. Upon the motion of Ms. Washington, seconded by Mr. Davis, the April WCIL report was approved as submitted.
- V. Director's Report. Ms. Turpin reported a great month, busy with summer reading preparations and school visits. The Summer Reading Kick-Off celebration will be quite special with a street mural and a focus on art. Ms. Turpin shared with the board about this year's bookmark contest and reminded them to vote on favorites next month. Ms. Turpin also shared that Kip Polmanteer, our teen librarian, is the employee of the month. Ms. Dixon asked about circulation numbers and Ms. Turpin replied we are up by 5%. Ms. Dixon also asked about funding for digital services and Ms. Turpin responded that we have received this year's LSTA funding.
- VI. President's Report. Ms. Dixon asked board members to submit their evaluations for Ms. Turpin.
- VII. Holston River Regional Library Report. Ms. Egan stated that Title 6 training is due at the end of fiscal year. Story time kits are available now at the region. The yearly training plan is nearly done and will be available soon.
- VIII. Old Business. There was no old business.
- IX. New Business.
 - a. Code of Conduct Revision. Upon the motion to approve of Ms. Jones, seconded by Mr. Jeffress, the Code of Conduct Policy was updated.

- b. June 7, 2025 closure. Upon the motion to approve of Mr. Davis, seconded by Ms. Jones, the board approved the closure due to the Blue Plum Festival.
 - c. 2024/2025 Budget Revision. Upon the motion to approve of Mr. Carter, seconded by Mr. Kendall, the board approved budget revisions.
 - d. Board member recommendation committee. The board settled on meeting in the library board room on June 10 at 4:30 to discuss recommendations.
- X. Adjournment. Upon the motion of Ms. Jones, and seconded by Ms. Washington, it was unanimously resolved to adjourn the meeting at 5:20 p.m.

Respectfully submitted,


Georgita Washington, Secretary

Johnson City Public Library
100 West Millard Street, Johnson City, TN 37604
Balance Sheet
May 31, 2025

ASSETS

Current Assets

Petty Cash	\$ 350.00	
Truist Money Mkt. Acct.	1,200,177.01	
Payroll Account	580.97	
Checking Account	20,090.25	
Cash on Hand	300.00	
Accounts Rec'ble Module	0.00	
	<hr/>	
Total Assets		\$ 1,221,498.23

LIABILITIES AND CAPITAL

Current Liabilities

Accounts Payable Module	\$ 14,006.71	
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	8,195.78	
NW Retirement Solutions	0.00	
Credit Union	0.00	
Staff Orders Account	0.00	
Court Ordered Deductions	0.00	
Dependent Coverage	0.00	
Other P/R Deductions	0.00	
Medical Ins. Deduction	0.00	
Aflac	0.00	
	<hr/>	
Total Liabilities		22,202.49

Capital

Unassigned Fund Balance	747,306.48	
Fund Balance Surplus	18,000.00	
Current Earnings	0.00	
Net Income	433,989.26	
	<hr/>	
Total Capital		1,199,295.74
		<hr/>
Total Liabilities & Capital		\$ 1,221,498.23

Johnson City Public Library
 100 West Millard Street, Johnson City, TN 37604
 Balance Sheet
 May 31, 2025

ASSETS

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Johnson City Public Library
100 West Millard Street, Johnson City, TN 37604
FY 2024/2025 Operating Account
Financial Report

			May 2025	Year to Date	Budget	Percent
Revenues						
4101	City of Johnson City	\$	0.00	2,290,551.00	2,290,551.00	100.00
4102	Washington County		0.00	102,000.00	102,000.00	100.00
4103	Interest Income		3,396.12	34,064.53	30,000.00	113.55
4104	Printing & Copying		1,606.11	13,269.12	12,000.00	110.58
4105	Lost & Damaged Charges		432.60	4,627.52	4,200.00	110.18
4106	Meeting Room Rental		30.00	4,835.00	5,000.00	96.70
4107	Fines		2,891.14	25,976.79	23,000.00	112.94
41081	Miscellaneous		41.80	906.85	0.00	0.00
41082	Patron Supply Purchase		24.78	322.79	300.00	107.60
41083	JCPL Promotional Items		36.00	153.00	100.00	153.00
41084	Ongoing Book Sale		841.30	8,529.15	8,000.00	106.61
41085	Cashier Reconciliation		(2.89)	23.69	0.00	0.00
41091	Donations		6,224.95	43,980.85	35,000.00	125.66
41092	Memorials		200.00	400.00	200.00	200.00
41093	Friends of the Library		0.00	17,146.94	17,647.00	97.17
41095	LSTA Grant		13,457.00	13,457.00	13,457.00	100.00
41096	Other Grant Revenue		2,224.00	8,913.52	8,914.00	99.99
4110	E-rate Reimbursement		0.00	6,180.45	9,496.00	65.08
4111	Sale of Obsolete Equip.& Furn.		0.00	20.00	0.00	0.00
4112	Events and Promotions		0.00	0.00	0.00	0.00
4113	Hotspot Rental		144.00	1,933.00	1,850.00	104.49
	Total Revenues		31,546.91	2,577,291.20	2,561,715.00	100.61
Expenses						
Personnel						
51011	Salaried		47,962.98	558,459.54	670,000.00	83.35
51012	Hourly		63,857.47	703,386.31	838,500.00	83.89
5102	Social Security		8,529.73	96,464.91	115,400.25	83.59
5103	Medical Insurance		13,718.79	140,704.22	172,000.00	81.80
5104	Worker's Compensation		0.00	2,350.00	2,400.00	97.92
5105	State Unemployment		0.00	1,462.24	1,500.00	97.48
5106	Staff Development		0.00	5,466.86	6,000.00	91.11
5107	Staff Memberships		0.00	459.00	500.00	91.80
5108	Travel Expense		0.00	1,186.18	1,200.00	98.85
5110	TIAA Retirement		3,863.02	45,910.93	62,383.00	73.60
	Total Personnel Expenses		137,931.99	1,555,850.19	1,869,883.25	83.21
Support Services						
52011	General Supplies		204.58	2,618.32	2,800.00	93.51
52012	Circ. Supplies		0.00	7,220.07	7,400.00	97.57
52013	Public Service Dept(s)Supplies		652.51	2,717.56	3,000.00	90.59
52014	Printing/Copying Supplies		55.99	2,555.99	3,000.00	85.20
5202	Postage		0.00	1,631.20	3,000.00	54.37
5204	Telephone		115.28	1,270.72	1,400.00	90.77
5205	Miscellaneous Admin.		0.00	6,053.73	8,000.00	75.67
5206	Bank & CC Acceptance Fees		525.47	7,194.95	7,500.00	95.93
5207	Volunteer Services		8.70	863.79	1,000.00	86.38
52081	Audit		0.00	15,050.00	15,050.00	100.00

Johnson City Public Library
100 West Millard Street, Johnson City, TN 37604
FY 2024/2025 Operating Account
Financial Report

		May 2025	Year to Date	Budget	Percent
52083	Gen. Liab.& Contents Ins.	0.00	10,567.00	10,570.00	99.97
52084	Directors & Officers Ins.	0.00	2,008.00	2,165.00	92.75
5209	Library Memberships	0.00	1,643.00	1,650.00	99.58
5210	Public Relations	0.00	9,868.78	15,000.00	65.79
5211	Vehicle Expense	44.80	873.53	3,000.00	29.12
	Total Support Services	1,607.33	72,136.64	84,535.00	85.33
Building Operations					
5301	Gas	573.66	9,396.31	12,500.00	75.17
5302	Electricity	4,838.65	49,583.45	57,000.00	86.99
5303	Water	446.68	6,026.91	6,500.00	92.72
5304	Janitorial Supplies	2,166.04	16,275.52	17,000.00	95.74
53051	Routine Maint. & Repair	2,975.54	8,252.63	12,100.00	68.20
53052	Lighting	0.00	860.92	4,000.00	21.52
53053	Grounds Maintenance	0.00	10,829.25	12,600.00	85.95
53061	Equip. Maint./Contracts	207.95	8,452.37	8,500.00	99.44
53062	Contracted Building Services	68.70	8,627.06	11,300.00	76.35
5307	Building Improvements	0.00	12,200.00	12,200.00	100.00
5308	Clothing and PPE	309.67	1,229.25	2,500.00	49.17
	Total Building Operations	11,586.89	131,733.67	156,200.00	84.34
Technical Services					
5401	Processing Supplies	1,620.41	17,412.10	22,000.00	79.15
5402	Acquisitions	0.00	424.92	750.00	56.66
5403	Binding and preservation	0.00	59.55	300.00	19.85
	Total Technical Services	1,620.41	17,896.57	23,050.00	77.64
Materials and Services					
55011	Adult Books	2,012.27	28,094.35	31,000.00	90.63
55012	Children's Books	3,644.60	30,366.62	35,300.00	86.02
55013	Teen Books	2,335.86	11,361.58	13,950.00	81.45
5502	Serials	0.00	5,022.17	5,100.00	98.47
55031	Adult Non-Print	506.82	5,737.17	9,000.00	63.75
55032	Children's Non-Print	318.38	2,628.90	4,200.00	62.59
55033	Teen Non-Print	0.00	200.00	500.00	40.00
5504	Databases, Electronic	0.00	4,901.58	5,000.00	98.03
55051	Programs for Adults	917.21	4,987.04	5,500.00	90.67
55052	Programs for Children	478.12	5,201.32	7,724.00	67.34
55053	Programs for Teens	559.44	4,308.01	4,900.00	87.92
5506	Summer Reading Program (All)	7,459.44	10,706.44	14,500.00	73.84
55071	Adult Electronic Materials	12,554.19	52,276.06	58,000.00	90.13
55072	Children's Electronic Material	3,948.26	9,870.42	9,000.00	109.67
55073	Teen Electronic Materials	0.00	3,499.65	5,000.00	69.99
5508	FOL Materials	0.00	0.00	0.00	0.00
5509	FOL Programs	1,243.54	2,843.54	2,100.00	135.41
	Total Materials and Services	35,978.13	182,004.85	210,774.00	86.35

Johnson City Public Library
 100 West Millard Street, Johnson City, TN 37604
 FY 2024/2025 Operating Account
 Financial Report

		May 2025	Year to Date	Budget	Percent
Information Technology					
5601	Equipment	439.00	3,971.11	10,700.00	37.11
5602	Software	372.60	24,294.01	29,996.00	80.99
5603	Copier Maintenance	402.22	10,465.41	12,000.00	87.21
5604	ILS Maintenance	0.00	17,048.20	18,000.00	94.71
5605	Equipment Maintenance	0.00	27,784.26	30,000.00	92.61
5606	Internet Access	724.68	7,971.48	10,000.00	79.71
5608	LSTA Grant	0.00	26,914.00	27,457.00	98.02
	Total Information Technology	<u>1,938.50</u>	<u>118,448.47</u>	<u>138,153.00</u>	85.74
Miscellaneous Expense					
5701	Miscellaneous	333.10	3,575.31	4,000.00	89.38
5702	Security	2,765.00	36,435.00	55,300.00	65.89
5703	Furniture	1,898.09	1,898.09	4,800.00	39.54
5704	Children's STEM Program	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	0.00	0.00	0.00
5707	TOP Grant	0.00	8,776.19	8,573.00	102.37
5708	Misc. Friends of the Library	0.00	14,546.96	14,547.00	100.00
	Total Miscellaneous Expense	<u>4,996.19</u>	<u>65,231.55</u>	<u>87,220.00</u>	74.79
	Total Expenses	<u>195,659.44</u>	<u>2,143,301.94</u>	<u>2,569,815.25</u>	83.40
	Net Income	<u>\$ (164,112.53)</u>	<u>433,989.26</u>	<u>(8,100.25)</u>	(5,357.73)

Washington County Imagination Library

100 West Millard Street, Johnson City, TN 37604

FY 2024/2025

Balance Sheet

May 31, 2025

ASSETS

Current Assets		
Petty Cash	\$	0.00
Checking Account		56,469.63
Accounts Receivable		0.00
		<hr/>
Total Current Assets		56,469.63

LIABILITIES AND CAPITAL

Current Liabilities		
Accounts Payable	\$	0.00
		<hr/>
Total Liabilities		0.00
Capital		
Reserved Balance		51,544.09
Journal Difference		0.00
Net Income		4,925.54
		<hr/>
Total Capital		56,469.63
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Total Liabilities & Capital	\$	56,469.63
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Washington County Imagination Library
 100 West Millard Street, Johnson City, TN 37604
 FY 2024/2025
Financial Report

			May 2025	Balance YTD	Budget	Percent
Revenues						
4101	City of Johnson City	\$	0.00	\$ 39,700.00	39,700.00	100.00
4102	Washington County		0.00	25,000.00	25,000.00	100.00
4103	Donations		0.00	206.40	100.00	206.40
4104	Miscellaneous Revenue		0.00	2,224.00	0.00	0.00
4105	DPIL License Plate Revenue		3,400.85	7,042.85	5,300.00	132.88
			<u>3,400.85</u>	<u>7,042.85</u>	<u>5,300.00</u>	
	Total Revenues		<u>3,400.85</u>	<u>74,173.25</u>	<u>70,100.00</u>	105.81
Expenses						
5101	Monthly Book Purchase		6,255.13	66,352.96	68,355.00	97.07
5102	Registration Materials		0.00	0.00	300.00	0.00
5103	Postage		0.00	0.00	420.00	0.00
5104	Bank Fees		0.00	0.00	25.00	0.00
5105	Travel Expense		0.00	640.41	950.00	67.41
5106	Miscellaneous Expense		2,224.00	2,254.34	50.00	4,508.68
			<u>2,224.00</u>	<u>2,254.34</u>	<u>50.00</u>	
	Total Expenses		<u>8,479.13</u>	<u>69,247.71</u>	<u>70,100.00</u>	98.78
	Net Income	\$	<u>(5,078.28)</u>	<u>\$ 4,925.54</u>	<u>0.00</u>	0.00

Circulation Report for May 2025

Library

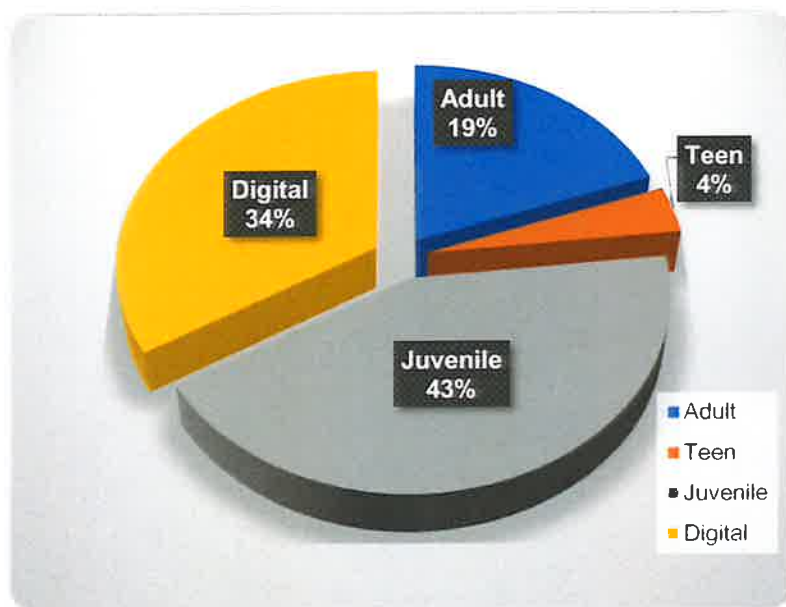
	May-25	Apr-25	% Change	May-24	% Change
Adult	12332	13206	-6.62%	15996	-22.9%
Teen	2406	2283	5.39%	3358	-28.35%
Juvenile	27252	25583	6.52%	33679	-19.08%
Digital	21331	20591	3.59%	20394	4.59%
Total	63321	61663	2.69%	73427	-13.76%

Courier Loans

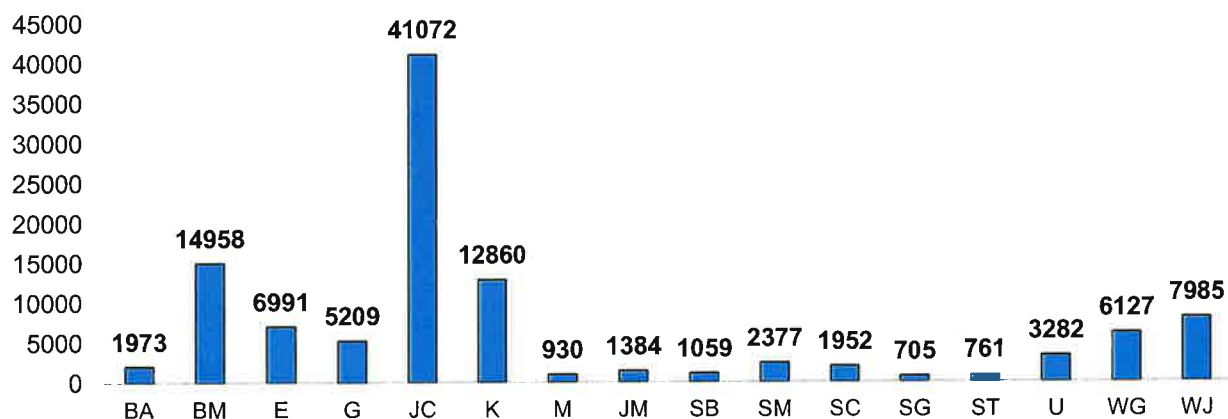
Borrowed	685	843	-18.74%	719	-4.73%
Loaned	464	526	-11.79%	396	17.17%

Other

Self Checkouts	15629	15393	1.53%	16920	-7.63%
Borrowers added	370	339	9.14%	459	-19.39%
Door Count	17832	18897	-5.64%	16729	6.59%



OWL CIRC, April 2025



June 11, 2025

To the Board of Directors
Johnson City Public Library

We are engaged to audit the financial statements of the governmental activities and each major fund of the Johnson City Public Library (Library) for the year ended June 30, 2025. Professional standards require that we provide you with the following information related to our audit. We would also appreciate the opportunity to meet with you to discuss this information further since a two-way dialogue can provide valuable information for the audit process.

Our Responsibility under U.S. Generally Accepted Auditing Standards and Government Auditing Standards

As stated in our engagement letter dated April 1, 2025, our responsibility, as described by professional standards, is to express opinions about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve you or management of your responsibilities.

As part of our audit, we will consider the system of internal control of the Library. Such considerations are solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will also perform tests of the Library's compliance with certain provisions of laws, regulations, contracts, and grants. However, providing an opinion on compliance with those provisions is not an objective of our audit.

Generally accepted accounting principles provide for certain required supplementary information (RSI) to supplement the basic financial statements. Our responsibility with respect to the management's discussion and analysis, which supplements the basic financial statements, is to apply certain limited procedures in accordance with generally accepted auditing standards. However, the RSI will not be audited and, because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance, we will not express an opinion or provide any assurance on the RSI.

We have been engaged to report on the supplementary information, which accompany the financial statements but is not RSI. Our responsibility for this supplementary information, as described by professional standards, is to evaluate the presentation of the supplementary information in relation to the financial statements as a whole and to report on whether the supplementary information is fairly stated, in all material respects, in relation to the financial statements as a whole.

We have not been engaged to report on the introductory section, which accompanies the financial statements but is not RSI. Our responsibility with respect to this other information in documents containing the audited financial statements and auditors' report does not extend beyond the financial information identified in the report. We have no responsibility for determining whether this other information is properly stated. The other information will not be audited and we will not express an opinion or provide any assurance on it.

Planned Scope, Timing of the Audit, Significant Risks and Other

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested.

Our audit will include obtaining an understanding of the entity and its environment, including the system of internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Material misstatements may result from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity. We will generally communicate our significant findings at the conclusion of the audit. However, some matters could be communicated sooner, particularly if significant difficulties are encountered during the audit where assistance is needed to overcome the difficulties or if the difficulties may lead to a modified opinion. We will also communicate any internal control related matters that are required to be communicated under professional standards. 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 and management override of internal controls as significant risks.

We expect to begin our audit in August 2025 and issue our report by December 31, 2025. Kevin R. Peters, CPA, is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

This information is intended solely for the use of the Board of Directors and management of the 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, P.C.

BLACKBURN, CHILDERS AND STEAGALL, PLC
Johnson City, Tennessee