

Hillsdale Community Library Board of Trustees

September 9, 2021

I. CALL TO ORDER

A. President Jim Bowen called meeting to order at 7:05 P.M.

II. ROLL CALL

A. Jim Bowen, George Allen, Karen Hill, Pastor Scott Cress, Rickie Freeman

B. Guests: David Mackie, City Manager

III. VISITOR'S COMMENTS – None

IV. APPROVAL OF AGENDA

A. George Allen moved to approve the agenda with the addition of item D concerning the Baker & Taylor order under new business. Karen Hill seconded and the motion passed.

V. APPROVAL OF MINUTES

A. The motion to approve the minutes from the August 19, 2021 meeting was made by Mr. Allen and seconded by Pastor Scott Cress. The motion was approved.

VI. REPORTS

A. Financial pages were shared. The question was raised about where the money from the Penny Fund was deposited. The City Manager said he will search out that information for the board. Mr. Cress asked if the funds generated by the Penny Fund could be put towards marketing. The matter will be considered.

B. Heidi Pruitt had prepared some statistics about library use. Some were directly from Woodland and showed that the new Tutor.com had not yet been accessed.

C. Marta Roberts, the Children's Librarian is offering programs and the information has been publicized on the radio and Facebook page.

D. There were no communications.

E. There was no director's report.

VI. OLD BUSINESS

A. Finances are being handled by the city.

B. All bills have been paid.

C. IT has taken care of getting the website back on track and it is running smoothly.

REVENUE AND EXPENDITURE REPORT FOR CITY OF HILLSDALE

PERIOD ENDING 08/31/2021  
 % Fiscal Year Completed: 16.99  
 YTD BALANCE 08/31/2020 YTD BALANCE 08/31/2021 MONTH 08/31/21 AVAILABLE BALANCE % BDCFT  
 & USDH

GL NUMBER	DESCRIPTION	END BALANCE 06/30/2021	2021-22 AMENDED BUDGET	YTD BALANCE 08/31/2020	YTD BALANCE 08/31/2021	ACTIVITY FOR MONTH 08/31/21	AVAILABLE BALANCE	% BDCFT
		NORM (ABNORM)		NORM (ABNORM)	NORM (ABNORM)	INCR (DECR)	NORM (ABNORM)	
Fund 271 - LIBRARY FUND								
Revenues								
271-000.000-402.000	CURRENT TAXES	131,961.98	133,280.00	52,420.40	53,419.87	32,762.17	79,860.13	40.08
271-000.000-412.000	DELINQUENT TAXES	588.03	105.00	0.00	0.00	0.00	105.00	0.00
271-000.000-437.000	SPECIAL ACTS	1,493.20	2,305.00	0.00	0.00	0.00	2,305.00	0.00
271-000.000-528.000	FEDERAL GRANT - CARES ACT	3,369.71	0.00	0.00	130.29	130.29	(130.29)	100.00
271-000.000-569.000	STATE GRANT	10,294.83	9,600.00	0.00	0.00	0.00	9,600.00	0.00
271-000.000-573.000	LOCAL COMMUNITY STABILIZATION	20,523.22	5,000.00	0.00	0.00	0.00	5,000.00	0.00
271-000.000-574.000	STATE REVENUE SHARING	0.00	8,105.00	0.00	0.00	0.00	8,105.00	0.00
271-000.000-587.000	CONTR./LOCAL UNITS-CULTURE/REC	22,600.00	13,800.00	8,800.00	0.00	0.00	13,800.00	0.00
271-000.000-588.000	SUBSCRIPTION CARD SALES	2,068.00	1,500.00	240.00	408.40	107.90	1,091.60	27.23
271-000.000-629.000	COPIES / DUPLICATING	2,333.37	2,000.00	279.95	559.65	272.70	1,440.35	27.98
271-000.000-656.000	PENAL FINES	27,194.17	25,000.00	0.00	0.00	0.00	25,000.00	0.00
271-000.000-657.000	BOOK FINES	409.65	500.00	64.20	106.95	94.60	393.05	21.39
271-000.000-658.000	ORDINANCE FINES	846.97	750.00	115.50	119.05	49.75	630.95	15.87
271-000.000-665.000	INTEREST	272.10	400.00	36.25	31.47	25.34	368.53	7.87
271-000.000-667.000	RENTS	224.45	200.00	2.00	63.00	13.00	137.00	31.50
271-000.000-674.271	RENTS - MEETING ROOMS	200.10	2,000.00	25.00	0.00	0.00	2,000.00	0.00
271-000.000-674.000	CONTRIBUTIONS IN LIEU OF TAX	0.00	1,760.00	0.00	0.00	0.00	1,760.00	0.00
271-000.000-675.000	CONTRIBUTIONS AND DONATIONS	0.00	2,300.00	0.00	0.00	0.00	2,300.00	0.00
271-000.000-675.002	CONTR. & DONAT. - TECHNOLOGY	0.00	400.00	0.00	0.00	0.00	400.00	0.00
271-000.000-675.790	CONTR. & DONAT. - BOOKS	1,201.54	565.00	53.50	329.36	191.72	235.64	58.29
271-000.000-675.792	CONTR. & DONAT. - CHILD. LIBRAR	611.35	6,505.00	300.00	1.00	1.00	6,504.00	0.02
271-000.000-692.000	OTHER REVENUE	11,393.95	4,600.00	0.00	0.00	0.00	4,600.00	0.00
271-000.000-692.006	OTHER REVENUE - COFFEE	12.00	400.00	0.00	0.00	0.00	400.00	0.00
271-000.000-692.007	OTHER REVENUE - TRUSTS	25,082.70	25,080.00	0.00	0.00	0.00	25,080.00	0.00
271-000.000-692.008	OTHER REVENUES - WOODLAND	0.00	3,400.00	0.00	2,400.00	2,400.00	1,000.00	70.59
TOTAL REVENUES		262,681.32	249,556.00	62,336.80	57,569.04	36,048.47	191,986.96	23.07

GL NUMBER	DESCRIPTION	END BALANCE 06/30/2021	2021-22 AMENDED BUDGET	YTD BALANCE 08/31/2020	YTD BALANCE 08/31/2021	ACTIVITY FOR MONTH 08/31/21	AVAILABLE BALANCE	% BDCFT
		NORM (ABNORM)		NORM (ABNORM)	NORM (ABNORM)	INCR (DECR)	NORM (ABNORM)	
Expenditures								
271-790.000-702.000	WAGES	99,422.12	125,395.00	12,625.79	18,374.70	8,966.97	107,020.30	14.65
271-790.000-704.000	SICK TIME PAY	3,588.55	3,596.00	734.18	427.84	0.00	3,168.16	11.90
271-790.000-705.000	VACATION TIME PAY	6,700.16	2,204.00	617.12	641.76	641.76	1,562.24	29.12
271-790.000-706.000	PERSONAL TIME PAY	629.28	2,954.00	0.00	0.00	0.00	2,954.00	0.00
271-790.000-710.000	HOLIDAY AND OTHER PAY	2,097.62	2,204.00	209.78	213.92	0.00	1,990.08	9.71
271-790.000-715.000	HEALTH AND LIFE INSURANCE	389.57	1,175.00	19.48	76.42	38.21	1,098.58	6.50
271-790.000-716.000	RETIREMENT	4,011.10	3,830.00	594.76	610.64	305.32	3,219.36	15.94
271-790.000-717.000	WORKERS' COMPENSATION	169.00	225.00	0.00	162.00	0.00	63.00	72.00
271-790.000-720.000	EMPLOYER'S FICA	8,563.67	10,049.00	1,062.82	1,503.83	735.05	8,545.17	14.96
271-790.000-721.000	DISABILITY INSURANCE	298.18	739.00	81.82	48.08	24.04	690.92	6.51
271-790.000-726.000	SUPPLIES	4,425.96	2,000.00	798.02	1,040.19	618.27	959.81	52.01
271-790.000-750.000	PERIODICALS / MAGAZINES	231.00	400.00	0.00	0.00	0.00	400.00	0.00
271-790.000-801.000	CONTRACTUAL SERVICES	20,468.76	20,000.00	838.74	3,236.96	1,730.82	16,763.04	16.18
271-790.000-810.000	DUES AND SUBSCRIPTIONS	370.12	500.00	(370.12)	0.00	0.00	500.00	0.00
271-790.000-860.000	TRANSPORTATION AND MILEAGE	73.96	750.00	0.00	0.00	0.00	750.00	0.00
271-790.000-861.000	TRAINING & SEMINARS	60.00	500.00	0.00	0.00	0.00	500.00	0.00
271-790.000-920.000	UTILITIES	15,560.75	18,500.00	1,322.57	2,534.55	1,401.64	15,965.45	13.70
271-790.000-925.000	TELEPHONE	1,382.45	2,100.00	112.00	209.51	153.51	1,890.49	9.98
271-790.000-930.000	REPAIRS & MAINTENANCE	18,684.61	5,000.00	180.48	291.11	291.11	4,708.89	5.82
271-790.000-970.000	CAPITAL OUTLAY	0.00	9,000.00	0.00	315.00	0.00	8,685.00	3.50
271-790.000-982.000	BOOKS	11,246.90	15,000.00	315.62	4,656.21	4,626.54	10,343.79	31.04
271-790.000-999.101	TRANSFER - GENERAL FUND	2,000.00	2,000.00	0.00	0.00	0.00	2,000.00	0.00
271-792.000-726.000	SUPPLIES	0.00	1,000.00	0.00	0.00	0.00	1,000.00	0.00
271-792.000-726.001	SUPPLIES - GRANTS	500.00	0.00	500.00	0.00	0.00	500.00	0.00
271-792.000-726.010	SUPPLIES-SUMMER READING	(314.63)	500.00	(366.01)	0.00	0.00	500.00	0.00
271-792.000-682.000	BOOKS	7,317.15	6,500.00	17.80	610.79	610.79	5,889.21	9.40

Fund 271 LIBRARY FUND

GL Number Description Balance

271-000.000-001.000	CHECKING ACCOUNT - COMMON	64,841.96
271-000.000-001.002	CHECKING ACCT - ACCT PAYABLE	(70.13)
271-000.000-001.008	CHECKING ACCOUNT - LITERACY	0.00
271-000.000-004.000	CASH ON HAND	50.00
271-000.000-020.000	INVESTMENTS - MBIA/CLASS	134,934.71
271-000.000-040.000	ACCOUNTS RECEIVABLE	0.00
271-000.000-040.001	OTHER ACCOUNTS RECEIVABLE	0.00
271-000.000-079.000	DUE FROM FEDERAL GOVERNMENT	0.00
271-000.000-084.000	DUE FROM OTHER FUNDS	0.00
271-000.000-084.471	DUE FROM LIBRARY IMPROV. FUND	0.00
271-000.000-084.582	DUE FROM UTILITIES DEPARTMENT	0.00
271-000.000-123.000	PREPAID EXPENSES	0.00
271-000.000-199.000	DUMMY ACCOUNT FOR AUDIT ENTRY	0.00

\*\*\* Assets \*\*\*

Total Assets

199,756.54

\*\*\* Liabilities \*\*\*

271-000.000-202.000	ACCOUNTS PAYABLE	271-000.000-202.050
271-000.000-202.500	ACCOUNTS PAYABLE-AUDITORS	0.00
271-000.000-214.000	DUE TO OTHER FUNDS	0.00
271-000.000-214.101	DUE TO GENERAL FUND	0.00
271-000.000-214.582	DUE TO ELECTRIC	0.00
271-000.000-214.633	DUE TO PUBLIC SERVICES INV. F	0.00
271-000.000-214.640	DUE TO RMEF	0.00
271-000.000-214.699	DUE TO DPS LEAVE & BENEFITS F	0.00
271-000.000-214.701	DUE TO TRUST AND AGENCY FUND	0.00
271-000.000-214.711	DUE TO CEMETERY PERPET. CARE	0.00
271-000.000-214.750	DUE TO IMPREST PAYROLL FUND	0.00
271-000.000-230.692	DUE TO BPU - MISCELLANEOUS	0.00
271-000.000-239.000	UNEARNED REVENUE - CURRENT	0.00
271-000.000-257.000	ACCURED WAGES PAYABLE	4,451.42
271-000.000-258.000	FICA PAYABLE	0.00
271-000.000-260.000	ACCURED SICK LEAVE	0.00
271-000.000-338.000	ENCUMBRANCES	0.00
271-000.000-339.000	DEFERRED REVENUES	0.00

Total Liabilities

12,924.27

\*\*\* Fund Balance \*\*\*

271-000.000-390.000 FUND BALANCE 164,216.74

Total Fund Balance

164,216.74

Beginning Fund Balance

164,216.74

Net of Revenues VS Expenditures

22,615.53

Ending Fund Balance

186,832.27

Total Liabilities And Fund Balance

199,756.54