

**Tucker Free Library**  
 31 Western Avenue  
 PO Box 688  
 Henniker, NH 03242

**Cash Disbursements Journal**  
 9/14/2022 To 10/4/2022

		ID#	Acct#	Account Name	Debit	Credit
CD	14-Sep-22	Eversource				
		5535	1-1100	General Checking Account		\$371.44
		5535	6-4020	Utilities	\$371.44	
CD	20-Sep-22	Marc Aucoin's Elex				
		5536	1-1100	General Checking Account		\$120.00
		5536	6-4000	General Maintenance	\$120.00	
CD	20-Sep-22	Baker & Taylor				
		5537	1-1100	General Checking Account		\$787.61
		5537	6-3000	Books	\$787.61	
CD	20-Sep-22	Baker & Taylor NC				
		5538	1-1100	General Checking Account		\$163.38
		5538	6-3000	Books	\$163.38	
CD	27-Sep-22	Mansfild Public Lit				
		5539	1-1100	General Checking Account		\$8.99
		5539	4-3560	Damaged/Lost Books	\$8.99	
CD	27-Sep-22	SYNCB/Amazon				
		5540	1-1100	General Checking Account		\$747.93
		5540	6-3000	Books	\$416.24	
		5540	6-3030	DVD - Appropriation Fund	\$210.21	
		5540	6-4030	Supplies	\$121.48	
CD	28-Sep-22	TDS				
		5542	1-1100	General Checking Account		\$38.05
		5542	6-4020	Utilities	\$38.05	
CD	28-Sep-22	TDS				
		5543	1-1100	General Checking Account		\$43.42
		5543	6-4020	Utilities	\$43.42	
CD	4-Oct-22	Mark Reilly White				
		5541	1-1100	General Checking Account		\$400.00
		5541	6-4000	General Maintenance	\$400.00	
Grand Total:					\$2,680.82	\$2,680.82

**Cash Receipts Journal**  
 9/14/2022 To 10/4/2022

		ID#	Acct#	Account Name	Debit	Credit
CR	20-Sep-22					
		CR000395	1-1100	General Checking Account	\$27.00	
		CR000395	4-3510	Contribution Overdue		\$2.00
		CR000395	4-3520	Copier		\$25.00
CR	27-Sep-22					
		CR000396	1-1100	General Checking Account	\$17.00	
		CR000396	4-3520	Copier		\$17.00
Grand Total:					\$44.00	\$44.00

TUCKER FREE LIBRARY - TREASURER'S REPORT 2022

INCOME		2022 INCOME	2022 BUDGET	Y-T-D %
			CATEGORY	RECEIVED
<b>PERSONNEL APPROPRIATION FUNDS</b>		\$ 116,622.24	\$ 209,965.13	
4-2000	Town Appropriation - Personnel	\$ 116,622.24	\$ 209,085.13	56%
<b>CASH INCOME &amp; TRUST FUNDS</b>		\$ 28,066.92		
4-3510	Contribution Overdue	\$ 142.81		
4-3540	Non-Resident Cards	\$ 200.00		
4-5010	Annual Income from Willis Cogswell Fund	\$ 14,370.27	\$ 21,124.76	68%
4-5020	Annual Income from Town Trust Funds	\$ 11,941.54	\$ 11,941.54	100%
4-5030	Donations: Established Trust Funds	\$ 200.00		
4-5040	Donations: In Memory/Honor of Donations	\$ 200.00		
4-5050	Donations: General Purpose	\$ 1,012.30		
4-9200	Invoice Paid. TFL NOT REIMBURSED BY TOWN IN 2020 for design work	\$ 2,714.00		
<b>OPERATIONAL INCOME</b>		\$ 29,977.35		
4-1000	Town Appropriation-Operations	\$ 27,326.00	\$ 27,326.00	
4-1010	Town Appropriation - Fuel	\$ 1,865.69	\$ 4,408.20	42%
4-3520	COPY & FAX Service	\$ 772.00		
4-3550	Overdue Processing Fee	\$ 5.00		
4-3560	Damaged/Lost Books	\$ 8.66		
<b>OTHER DIRECT INCOME</b>		\$ 11,581.80		
4-6000	Sale of Surplus	\$ 49.00		
4-6020	Reimbursed Purchase	\$ 312.95		
4-6095	Friends of Tucker Free Library Reimbursed Purchase	\$ 869.85		
4-7020	GRANT FUNDS: NHH Speaker (Reimbursed by NH Humanities)	\$ 400.00		
4-9600	GRANT FUNDS: Moose Plate Phase 1 Granite/Mortar	\$ 9,950.00	\$ 9,950.00	100%
<b>TOTAL REVENUE</b>				
EXPENDITURES		2022	2022 BUDGET	Y-T-D %
		EXPENDITURES	CATEGORY	SPENT
<b>PERSONNEL EXPENSES</b>		\$ 116,622.24	\$ 209,965.13	56%
6-2000	Library -- Wages	\$ 92,927.16	\$ 165,548.76	56%
	Library - Benefit: Health Insurance	\$ 9,132.76	\$ 16,853.00	54%
	Library -- Fica (7.65% of Library Wages)	\$ 6,975.75	\$ 12,389.37	56%
	Library -- Retirement (11.17% of Eligible Wages)	\$ 4,729.23	\$ 11,358.00	42%
	Library - Longevity Pay for Employees	\$ 2,150.68	\$ 2,500.00	86%
	Library -- Workers Comp/Unemp Ins	\$ 306.00	\$ 856.00	36%
6-2020	Library -- Membership & Mileage	\$ 275.66	\$ 150.00	184%
6-2030	Library -- Staff Development	\$ 125.00	\$ 310.00	40%
<b>PATRON SERVICES EXPENSES</b>		\$ 18,308.84	\$ 25,022.00	73%
6-3000	Library Acquisitions -- Books	\$ 11,506.09	\$ 16,000.00	72%
6-3002	Library Acquisitions -- Material Processing Fee	\$ 334.59	\$ 500.00	67%
6-3010	Library Acquisitions -- Audio Books	\$ 839.39	\$ 1,500.00	56%
6-3020	Library Acquisitions -- Periodicals	\$ 386.75	\$ 1,000.00	39%
6-3030	Library Acquisitions -- DVD	\$ 982.04	\$ 750.00	131%
6-3035	Library Acquisitions -- Patron Technology	\$ -	\$ 1,000.00	0%
6-6000	Library Program - Software Services			
	Library Catalog	\$ 1,950.00	\$ 1,950.00	100%
	NHDB for eContent	\$ 1,922.00	\$ 1,922.00	100%
	Library Website, Misc. Software	\$ 364.78	\$ 400.00	91%
6-6010	Library Program - Speakers & Supplies	\$ 23.20	\$ -	
<b>FACILITY MANAGEMENT EXPENSES</b>		\$ 27,866.07	\$ 32,294.14	86%
6-4000	Library General Maintenance -- Janitorial	\$ 4,528.00	\$ 6,000.00	75%
6-4010	Library General Maintenance -- Bldg Repairs	\$ 12,720.64	\$ 9,965.00	128%
6-4020	Library Utilities (Total - Heating Oil)	\$ 4,423.49	\$ 7,475.94	59%
	Library Utilities - Heating Oil 1800 gals @ \$2.499per gal	\$ 1,865.69	\$ 4,408.20	42%
6-4030	Library Bldg Maintenance Supplies	\$ 4,328.25	\$ 4,445.00	97%
<b>TECHNOLOGY MANAGEMENT EXPENSES</b>		\$ 480.00	\$ 500.00	96%
6-5010	Library Tech Maintenance	\$ 480.00	\$ 250.00	192%
6-5020	Library Equipment	\$ -	\$ 250.00	0%
<b>OTHER DIRECT COSTS</b>		\$ 11,952.36	\$ 14,021.83	85%
6-4035	COVID Related Expenses (UNREIMBURSED)	\$ 309.07	\$ 1,000.00	31%
6-6020	Staff Reimbursed Purchase	\$ 312.95	\$ 312.95	100%
6-6080	Town of Henniker (Refund for Overpayment of Appropriation)	\$ 110.49	\$ 110.49	100%
6-6095	Friends of Tucker Free Library Reimbursed Purchase	\$ 869.85	\$ 1,048.39	83%
6-7020	GRANT FUNDS: NHH Speaker (Reimbursed by NH Humanities)	\$ 400.00	\$ 1,600.00	25%
6-9600	GRANT FUNDS: Moose Plate Phase 1 Granite/Mortar	\$ 9,950.00	\$ 9,950.00	100%
<b>TOTAL LIBRARY OPERATIONS BUDGET</b>		\$ 175,229.51	\$ 267,781.27	65%

## TUCKER FREE LIBRARY - TREASURER'S REPORT 2022

<b>REVENUE</b>		<b>2022 INCOME</b>
Personnel Appropriation Funds	\$	116,622.24
Cash Income & Trust Funds	\$	28,066.92
Operational Income	\$	29,977.35
Other Direct Income	\$	11,581.80
2021 Unexpended/Reserve Funds	\$	5,162.99
<b>TOTAL REVENUE</b>	<b>\$</b>	<b>191,411.30</b>
<b>EXPENDITURES</b>		<b>2022 EXPENDITURES</b>
Personnel Expenses	\$	116,622.24
Patron Service Expenses	\$	18,308.84
Facility Management Expenses	\$	27,866.07
Technology Management Expenses	\$	480.00
Other Direct Costs	\$	11,952.36
<b>TOTAL EXPENDITURES</b>	<b>\$</b>	<b>175,229.51</b>
<b>REVENUE OVER EXPENDITURES</b>	<b>\$</b>	<b>16,181.79</b>
<b>RESERVED FUNDS</b>		
Total Trust Funds Reserved	\$	2,714.18
Vivian Allen Fund	\$	448.81
Beres Fund	\$	2,000.00
<b>TOTAL UNEXPENDED/RESERVE FUNDS</b>	<b>\$</b>	<b>5,162.99</b>

# TRUST FUND ACCOUNTING

TRUSTEES OF TOWN TRUST FUNDS MANAGED	EXPENDITURE CATEGORY	RECEIVED 2022	BALANCE 12/31/2021	EXPENDED THRU 10/04/2022	DONATIONS TO 2022	DEPOSIT TO TRUST FUND	BALANCE 12/31/2022
L.A. Cogswell*	LIBRARY OPERATIONS	\$ 1,588.28	\$ -	\$ 1,588.28	\$ -	\$ -	\$ -
Dr. Francis O. Holmes*	MEMORIAL BOOKS	\$ 123.45	\$ 34.65	\$ 89.53	\$ -	\$ -	\$ 68.57
D.W. & E. Cogswell	LIBRARY OPERATIONS	\$ 1,029.17	\$ -	\$ 1,029.17	\$ -	\$ -	\$ -
A.D. Huntoon*	LIBRARY OPERATIONS	\$ 70.43	\$ -	\$ 70.43	\$ -	\$ -	\$ -
Marjorie B. Bennett*	MEMORIAL BOOKS	\$ 684.08	\$ 188.64	\$ 472.30	\$ -	\$ -	\$ 400.42
Scott J. Berry*	MEMORIAL BOOKS	\$ 122.25	\$ 519.31	\$ -	\$ -	\$ -	\$ 641.56
Mary F. Kjellman*	MEMORIAL BOOKS	\$ 196.81	\$ 361.09	\$ 46.32	\$ 150.00	\$ 150.00	\$ 511.58
James W. Doon*	MEMORIAL BOOKS	\$ 56.95	\$ 475.30	\$ -	\$ -	\$ -	\$ 532.25
Preston Fund	LIBRARY OPERATIONS	\$ 716.45	\$ -	\$ 716.45	\$ -	\$ -	\$ -
Alice V. Colby*	LIBRARY OPERATIONS	\$ 21.18	\$ -	\$ 21.18	\$ -	\$ -	\$ -
George W. Tucker	LIBRARY OPERATIONS	\$ 6,733.51	\$ -	\$ 6,733.51	\$ -	\$ -	\$ -
Robert N. Fitch*	MEMORIAL TECHNOLOGY	\$ 480.40	\$ -	\$ -	\$ -	\$ -	\$ 480.40
Walter K. Robinson	MEMORIAL BOOKS	\$ 118.58	\$ 34.89	\$ 74.07	\$ -	\$ -	\$ 79.40
		\$ 11,941.54	\$ 1,613.88	\$ 10,841.24	\$ 150.00	\$ 150.00	\$ 2,714.18

\*Trusts that list Trustees of Tucker Free Library with fiduciary capacity

LIBRARY TRUSTEE MANAGED FUNDS	EXPENDITURE CATEGORY	BALANCE 12/31/18	BALANCE 12/31/19	BALANCE 12/31/2020	BALANCE 12/31/2021	BALANCE CURRENT 6/30/2022	
<b>TD Bank</b>							
Willis Cogswell	LIBRARY OPERATIONS	\$ 341,727.77	\$ 387,192.97	\$ 407,824.58	\$ 432,088.02	\$ 349,042.10	
<b>Bar Harbor</b>	LIBRARY DEVELOPMENT						
<b>SUBFUND</b>	<b>Starting Balance</b>	<b>% of Fund</b>	12/31/2018	12/31/2019	12/31/2020	12/31/2021	10/4/2022
Cammett, Helen	\$ 5,001.13	3.15	\$ 7,217.58	\$ 8,399.62	\$ 8,969.98	\$ 9,997.81	\$ 8,390.81
Childs, Anna	\$ 7,247.14	4.41	\$ 10,104.61	\$ 11,759.47	\$ 12,557.97	\$ 13,996.94	\$ 11,747.14
Soderstrom, Ann	\$ 189,147.45	88.28	\$ 202,275.59	\$ 235,402.82	\$ 251,387.27	\$ 280,192.63	\$ 235,155.85
TD Bank Refund	\$ 7,111.97	4.16	\$ 9,531.79	\$ 11,092.84	\$ 11,846.07	\$ 13,203.46	\$ 11,081.20
<b>Total of Funds</b>	<b>\$ 208,507.69</b>	<b>100%</b>	<b>\$229,129.58</b>	<b>\$266,654.76</b>	<b>284,761.29</b>	<b>317,390.84</b>	<b>266,375.00</b>

**ANNOTATIONS ATTACHED AS COMMENTS TO FUNDS IN THE CHARTER TRUST ACCOUNT.**

- 1-The Charter Trust Account was designated as a "Board Restricted Endowment" on 09/08/2021 by a vote of 5-0. It is now known as Bar Harbor as the change in management has occurred.
- 2-The money from the Helen Cammett fund was received as Tucker Free Library was listed as a beneficiary of her insurance policy
- 3-The Anna Childs has as it's intent statement: "I give and bequeath to the Trustees of the Tucker Free Library of Henniker, New Hampshire, the sum of Five Thousand Dollars (\$5,000.00) to establish an Endowment Fund to be known as the Anna L. Childs Memorial Fund, the income only to be used for the benefit of the Francis Lane Childs Historical Room, but if not needed for this purpose, then for the general purposes of the Library." Will of Francis L. Childs, June 4, 1974.
- 4-Unconditional "I give my entire Estate, including any property over which I may have a power of appointment, as follows:...One-half (1/2) of my estate to Tucker Free Library, Henniker, New Hampshire." Last Will and Testament of Ann Soderstrom dated June 25, 2008.
- 5-Library Director received a letter and a check from TDWealth Management:  
The letter states that the status of our trust failed to meet new regulations so it has been changed to a private foundation. Since it is now considered a private foundation they owed us money to compensate for the incorrect status (it changed from 4% to 5%) so they sent us