PLYMOUTH DISTRICT LIBRARY

TO:	Plymouth District Library Board	**DATE:**	May 11, 2022
RE:	April 2022 Financials	**FROM:**	Shauna Anderson, Director

Revenue:

- We noticed that collection for Book Fines/Fees have been lower than expected and found out that account issues persist in collecting payments from our online catalog. The account set up by the previous administration remained inaccessible, despite multiple attempts to add and eliminate users. As of the writing of this memo, the account has been reclaimed, and we should see a noticeable difference in the May Fines/Fees revenue category.

Expenditures:

- Expenditures were down significantly this month due to issues with our check run process in the new financial software. Many checks had to be voided due to formatting issues that left important pieces of information off of the printed checks multiple weeks in a row. Check signers processed over 80 checks the first week of May to catch us up on our payments to vendors.

REVENUE AND EXPENDITURE REPORT FOR PLYMOUTH DISTRICT LIBRARY

Balance As Of 04/30/2022
% Fiscal Year Completed: 32.88

GL Number	Description	2022 Amended Budget	YTD Balance 04/30/2022 Normal (Abnormal)	Activity For 04/30/2022 Increase (Decrease)	Available Balance 04/30/2022 Normal (Abnormal)	% Bdgt Used
Fund: 101 GENERAL OPERATING FUND						
Account Category: Revenues						
Department: 000 NONE						
TAXES						
101-000-403.000	PROPERTY TAXES CURRENT	3,569,400.00	3,447,112.44	0.00	122,287.56	96.57
101-000-407.000	PROPERTY TAXES/DELINQUENT	100,000.00	970.71	0.00	99,029.29	0.97
	TAXES	3,669,400.00	3,448,083.15	0.00	221,316.85	93.97
STATE GRANTS						
101-000-574.000	STATE REVENUES	28,000.00	0.00	0.00	28,000.00	0.00
	STATE GRANTS	28,000.00	0.00	0.00	28,000.00	0.00
FINES AND FORFEITS						
101-000-662.000	PENAL FINES	20,000.00	0.00	0.00	20,000.00	0.00
	FINES AND FORFEITS	20,000.00	0.00	0.00	20,000.00	0.00
INTEREST AND RENTS						
101-000-664.000	BOOK FINES	35,000.00	3,346.23	0.00	31,653.77	9.56
	INTEREST AND RENTS	35,000.00	3,346.23	0.00	31,653.77	9.56
OTHER REVENUE						
101-000-672.000	INTEREST ON INVESTMENTS	5,000.00	34.98	0.00	4,965.02	0.70
101-000-694.000	OTHER MISC. INCOME	0.00	661.70	0.00	(661.70)	100.00
101-000-694.001	CFSE DRAW	10,000.00	0.00	0.00	10,000.00	0.00
101-000-695.000	COPIER FEES	14,000.00	1,382.30	0.00	12,617.70	9.87
101-000-696.000	DONATIONS & CONTRIBUTIONS	8,000.00	1,988.25	0.00	6,011.75	24.85
101-000-696.100	FRIENDS OF THE LIBRARY	35,000.00	6,051.64	0.00	28,948.36	17.29
101-000-696.200	ADOPT-A-MAGAZINE	0.00	662.95	0.00	(662.95)	100.00
101-000-698.000	SUNDRY-CASH OVER/SHORT	0.00	1.15	0.00	(1.15)	100.00
	OTHER REVENUE	72,000.00	10,782.97	0.00	61,217.03	14.98
	Total Dept 000 - NONE	3,824,400.00	3,462,212.35	0.00	362,187.65	90.53
	Revenues	3,824,400.00	3,462,212.35	0.00	362,187.65	90.53
Account Category: Expenditures						
Department: 790 LIBRARY						
Unclassified						
101-790-706.000	SALARIES/WAGES - PERMANENT	1,747,000.00	591,292.60	132,693.82	1,155,707.40	33.85
101-790-707.000	SALARIES/WAGES-TEMPORARY	92,000.00	27,299.38	6,396.39	64,700.62	29.67
101-790-715.000	EMPLOYERS FICA TAXES	135,000.00	46,771.25	10,636.76	88,228.75	34.65
101-790-716.000	HOSPITALIZATION/DENTAL/OPTICAL	220,100.00	61,133.62	17,227.23	158,966.38	27.78
101-790-717.000	LIFE & DISABILITY	14,000.00	4,315.32	2,157.66	9,684.68	30.82
101-790-718.000	RETIREMENT	300,000.00	66,204.63	0.00	233,795.37	22.07
101-790-740.000	OPERATING SUPPLIES	50,000.00	11,021.08	4,315.75	38,978.92	22.04
101-790-740.100	PROCESSING SUPPLIES	8,000.00	2,209.63	476.12	5,790.37	27.62
101-790-740.200	BUILDING SUPPLIES	25,000.00	1,916.83	129.50	23,083.17	7.67
101-790-741.000	BOOKS & MATERIALS	206,950.00	64,501.94	22,045.83	142,448.06	31.17
101-790-741.100	BOOKS & MATERIALS - DATABASES	42,000.00	21,805.65	0.00	20,194.35	51.92
101-790-741.200	BOOKS & MATERIALS - E-RESOURCES	124,500.00	40,235.14	3,455.39	84,264.86	32.32
101-790-741.300	BOOKS & MATERIALS - ILL	0.00	247.90	217.95	(247.90)	100.00
101-790-818.000	CONTRACTUAL SERVICES	54,700.00	41,105.02	9,740.06	13,594.98	75.15
101-790-818.001	CATALOG	125,000.00	91,524.93	0.00	33,475.07	73.22
101-790-850.000	COMMUNICATIONS	20,000.00	3,155.99	0.00	16,844.01	15.78

REVENUE AND EXPENDITURE REPORT FOR PLYMOUTH DISTRICT LIBRARY

Balance As Of 04/30/2022
% Fiscal Year Completed: 32.88

GL Number	Description	2022 Amended Budget	YTD Balance 04/30/2022 Normal (Abnormal)	Activity For 04/30/2022 Increase (Decrease)	Available Balance 04/30/2022 Normal (Abnormal)	% Bdgt Used
Fund: 101 GENERAL OPERATING FUND						
Account Category: Expenditures						
Department: 790 LIBRARY						
Unclassified						
101-790-860.000	TRANSPORTATION	1,500.00	0.00	0.00	1,500.00	0.00
101-790-864.000	CONFERENCES & TRAINING	41,000.00	9,588.84	2,199.02	31,411.16	23.39
101-790-880.000	COMMUNITY PROMOTION	35,770.00	16,065.79	2,156.99	19,704.21	44.91
101-790-880.001	EVENTS (FRIENDS)	24,000.00	3,528.58	1,872.81	20,471.42	14.70
101-790-910.000	INSURANCE & BONDS	55,000.00	0.00	0.00	55,000.00	0.00
101-790-911.000	WORKERS COMPENSATION	5,000.00	0.00	0.00	5,000.00	0.00
101-790-920.100	UTILITIES - DTE	125,000.00	48,909.20	11,542.02	76,090.80	39.13
101-790-920.200	UTILITIES - CONS ENERGY	27,000.00	15,971.04	3,522.71	11,028.96	59.15
101-790-920.300	UTILITIES - WATER	9,000.00	1,779.20	444.80	7,220.80	19.77
101-790-930.000	REPAIRS & MAINTENANCE	113,265.00	22,732.05	2,136.70	90,532.95	20.07
101-790-930.100	REPAIRS & MAINTENANCE - EQUIPMT	0.00	305.00	305.00	(305.00)	100.00
101-790-945.000	TAX REFUNDS - PRIOR YEAR(S)	2,000.00	647.91	0.00	1,352.09	32.40
101-790-956.000	MISCELLANEOUS	0.00	95.18	0.00	(95.18)	100.00
101-790-976.001	BLDG REPAIR PROJECT	63,000.00	0.00	0.00	63,000.00	0.00
101-790-977.000	FURNITURE	11,500.00	1,625.00	0.00	9,875.00	14.13
101-790-983.000	TECHNOLOGY	146,965.00	19,352.39	1,875.17	127,612.61	13.17
Unclassified		3,824,250.00	1,215,341.09	235,547.68	2,608,908.91	31.78
Total Dept 790 - LIBRARY		3,824,250.00	1,215,341.09	235,547.68	2,608,908.91	31.78
Expenditures		3,824,250.00	1,215,341.09	235,547.68	2,608,908.91	31.78
Fund 101 - GENERAL OPERATING FUND:						
TOTAL REVENUES		3,824,400.00	3,462,212.35	0.00	362,187.65	
TOTAL EXPENDITURES		3,824,250.00	1,215,341.09	235,547.68	2,608,908.91	
NET OF REVENUES & EXPENDITURES:		150.00	2,246,871.26	(235,547.68)	(2,246,721.26)	

BALANCE SHEET REPORT FOR PLYMOUTH DISTRICT LIBRARY

Balance As Of 04/30/2021

GL Number	Description	YTD Balance 04/30/2021 Normal (Abnormal)
Fund: 101 GENERAL OPERATING FUND		
***** Assets *****		
101-000-001.000	CASH/OPERATING CHECKING	4,257,332.72
101-000-002.000	CASH-SAVINGS/CDS	1,381,095.40
101-000-039.000	RETIREE INS CO-PAY	3,655.42
101-000-180.000	IMPREST PETTY CASH	100.00
101-000-185.000	IMPREST PETTY CASH EXCHANGE	350.00
101-000-190.000	IMPREST CASH IN DRAWER	260.00
Total Assets		5,642,793.54
***** Liabilities *****		
101-000-275.000	UNDEPOSITED CASH	1.50
101-000-339.000	DEFERRED REVENUES	45,035.51
Total Liabilities		45,037.01
***** Fund Equity *****		
101-000-390.000	FUND BALANCE	3,138,232.33
Total Fund Equity		3,138,232.33
Total Fund 101:		
TOTAL ASSETS		5,642,793.54
BEG. FUND BALANCE		3,138,232.33
+ NET OF REVENUES & EXPENDITURES		2,459,524.20
= ENDING FUND BALANCE		5,597,756.53
+ LIABILITIES		45,037.01
= TOTAL LIABILITIES AND FUND BALANCE		5,642,793.54

	PLYMOUTH DISTRICT LIBRARY			
	Check Register Report			
	04/01/2022 - 04/30/2022			
Check Date	Check	Vendor Name	Amount	Status
Bank 101 101				
04/19/2022	30721	ANDREW TREE SERVICE	$400.00	Cleared
04/19/2022	30722	BASS CONTROLS	$1,385.00	Cleared
04/19/2022	30723	BAY COUNTY LIBRARY SYSTEM	$9.95	Cleared
04/19/2022	30724	Blue Care Network	$23,028.80	Cleared
04/19/2022	30725	Brodart Co.	$133.08	Cleared
04/19/2022	30726	City of Plymouth	$444.80	Cleared
04/19/2022	30727	Consumer's Energy	$3,522.71	Cleared
04/19/2022	30728	Dalton Commercial Cleaning	$752.00	Cleared
04/19/2022	30729	Delta Dental Insurance	$1,475.58	Cleared
04/19/2022	30730	Engraving Connection	$7.50	Cleared
04/19/2022	30731	JEAN WALSH	$989.02	Cleared
04/19/2022	30732	Jeff Zak Catering, Inc.	$1,465.00	Cleared
04/19/2022	30733	MI HISTORIC PRESERVATION NETWORK	$465.00	Cleared
04/19/2022	30734	MICHIGAN LIBRARY ASSOCIATION	$85.00	Open
04/19/2022	30735	Mutual of Omaha	$1,078.83	Cleared
04/19/2022	30736	Plymouth Community Chamber of	$165.00	Cleared
04/19/2022	30737	Staples Advantage	$200.99	Cleared
04/19/2022	30738	T-Mobile	$56.52	Cleared
04/19/2022	30739	United States Postal Service	$265.00	Cleared
04/19/2022	30740	VegMichigan	$100.00	Cleared
04/19/2022	30741	Dee Beaver	$167.25	Open
04/19/2022	30742	MICHIGAN LIBRARY ASSOCIATION	$85.00	Open
04/19/2022	30743	Midwest Tape	$3,455.39	Cleared
04/20/2022	30744	MisDU	$47.59	Open
04/20/2022	30745	MisDU	$47.59	Open
101 TOTALS:			**$39,832.60**	
		April 2022 Payroll Retirement Transfer		
Date	**Amount**	**Name**		
04/08/22	$410.54	ADP Inv. Processing		
04/14/22	$72,040.40	Payroll of 04/15/22		
04/19/22	$6,380.24	Nationwide payment - Employment 457 P/R Deductions		
04/19/22	$3,480.12	Nationwide payment - Employment 457 P/R Deductions		
04/28/22	$70,603.06	Payroll of 04/29/22		
04/29/22		Retirement transfer for April 20222 will be reflected in the May’s Financial Report.		
		April 2022 Credit Card Payment		
04/07/22	$949.58	Credit Card Payment		
04/26/22	$1,861.44	Credit Card Payment		