



TO: Plymouth District Library Board **DATE:** February 10, 2023
RE: January 2023 Financial Report **FROM:** Shauna Anderson,
Director

Plante Moran discovered an additional issue with the library's December 2021 bank reconciliation, therefore we decided to go back and review additional months of statement activity beyond the scope of the previous report. We believe that the issue likely stems from incorrectly marked checks—open/voided checks from Pontem showing as cleared in BS&A.

REVENUES

- The Library received \$1,504,410.36 of Winter Tax Collections (from the City and Township)
- The Library transferred the remaining \$9,000 from their VEBA trust to cover their liabilities related to retiree insurance

EXPENDITURES

- The Library had a \$5,478.90 payment to MCLS for 2023 Databases
- The Library had a \$5,060 payment to Robertson Morrison for our semi-annual HVAC inspection and the final snowmelt diagnosis bill
- The Library had a \$6,410.74 payment to Overdrive Inc for audiobooks & ebooks

INVESTMENTS

- The Library's Michigan Class account earned \$1,429.57 in January for a total earned income of \$1,429.57 in FY 2023

02/08/2023

REVENUE AND EXPENDITURE REPORT FOR PLYMOUTH DISTRICT LIBRARY

Balance As Of 01/31/2023

% Fiscal Year Completed: 8.49

GL Number	Description	2023 Amended Budget	YTD Balance 01/31/2023 Normal (Abnormal)	Activity For 01/31/2023 Increase (Decrease)	Available Balance 01/31/2023 Normal (Abnormal)	% Bdgt Used
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Fund: 101 GENERAL OPERATING FUND
Account Category: Revenues

101-000-403.000	PROPERTY TAXES CURRENT	3,700,000.00	2,002,411.97	2,002,411.97	1,697,588.03	54.12
101-000-403.001	PROPERTY TAXES CURRENT - PRIOR YEAR ADJU	0.00	45,035.51	45,035.51	(45,035.51)	100.00
101-000-407.000	PROPERTY TAXES/DELINQUENT	150,000.00	0.00	0.00	150,000.00	0.00
101-000-538.000	GRANTS	0.00	81,808.70	81,808.70	(81,808.70)	100.00
101-000-574.000	STATE REVENUES	30,000.00	0.00	0.00	30,000.00	0.00
101-000-662.000	PENAL FINES	20,000.00	0.00	0.00	20,000.00	0.00
101-000-664.000	BOOK FINES	0.00	317.00	317.00	(317.00)	100.00
101-000-672.000	INTEREST ON INVESTMENTS	0.00	4,126.42	4,126.42	(4,126.42)	100.00
101-000-694.000	OTHER MISC. INCOME	0.00	24,765.84	24,765.84	(24,765.84)	100.00
101-000-694.001	CFSE DRAW	45,000.00	0.00	0.00	45,000.00	0.00
101-000-695.000	COPIER FEES	0.00	368.50	368.50	(368.50)	100.00
101-000-696.000	DONATIONS & CONTRIBUTIONS	0.00	140.00	140.00	(140.00)	100.00
101-000-696.100	FRIENDS OF THE LIBRARY	84,000.00	0.00	0.00	84,000.00	0.00
101-000-696.200	ADOPT-A-MAGAZINE	0.00	100.00	100.00	(100.00)	100.00
101-000-698.000	SUNDRY-CASH OVER/SHORT	0.00	(16.15)	(16.15)	16.15	100.00
101-000-699.000	TRANSFER FROM FUND BALANCE	164,000.00	0.00	0.00	164,000.00	0.00
Total Dept 000 - NONE		4,193,000.00	2,159,057.79	2,159,057.79	2,033,942.21	51.49

Revenues 4,193,000.00 2,159,057.79 2,159,057.79 2,033,942.21 51.49

Account Category: Expenditures

Department: 790 LIBRARY

101-790-706.000	SALARIES/WAGES - PERMANENT	1,900,000.00	144,815.47	144,815.47	1,755,184.53	7.62
101-790-707.000	SALARIES/WAGES-TEMPORARY	20,000.00	1,227.97	1,227.97	18,772.03	6.14
101-790-715.000	EMPLOYERS FICA TAXES	160,000.00	11,028.62	11,028.62	148,971.38	6.89
101-790-716.000	HOSPITALIZATION/DENTAL/OPTICAL	250,000.00	16,256.95	16,256.95	233,743.05	6.50
101-790-717.000	LIFE & DISABILITY	14,000.00	1,140.95	1,140.95	12,859.05	8.15
101-790-718.000	RETIREMENT	300,000.00	25,792.68	25,792.68	274,207.32	8.60
101-790-740.000	OPERATING SUPPLIES	40,000.00	2,814.60	2,814.60	37,185.40	7.04
101-790-740.100	PROCESSING SUPPLIES	9,000.00	693.23	693.23	8,306.77	7.70
101-790-740.200	BUILDING SUPPLIES	20,000.00	1,364.85	1,364.85	18,635.15	6.82
101-790-741.000	BOOKS & MATERIALS	225,000.00	9,292.72	9,292.72	215,707.28	4.13
101-790-741.100	BOOKS & MATERIALS - DATABASES	43,000.00	10,947.80	10,947.80	32,052.20	25.46
101-790-741.200	BOOKS & MATERIALS - E-RESOURCES	124,000.00	10,670.91	10,670.91	113,329.09	8.61
101-790-741.300	BOOKS & MATERIALS - ILL	2,000.00	15.95	15.95	1,984.05	0.80
101-790-818.000	CONTRACTUAL SERVICES	84,500.00	157.07	157.07	84,342.93	0.19
101-790-818.001	CATALOG	100,000.00	353.65	353.65	99,646.35	0.35

101-790-850.000	COMMUNICATIONS	24,000.00	3,621.21	3,621.21	20,378.79	15.09
101-790-860.000	TRANSPORTATION	1,000.00	149.65	149.65	850.35	14.97
101-790-864.000	CONFERENCES & TRAINING	29,000.00	3,534.62	3,534.62	25,465.38	12.19
101-790-880.000	COMMUNITY PROMOTION	51,000.00	80.00	80.00	50,920.00	0.16
101-790-880.001	EVENTS (FRIENDS)	24,000.00	1,826.52	1,826.52	22,173.48	7.61
101-790-910.000	INSURANCE & BONDS	58,000.00	0.00	0.00	58,000.00	0.00
101-790-911.000	WORKERS COMPENSATION	5,000.00	0.00	0.00	5,000.00	0.00
101-790-920.000	UTILITIES	200,000.00	16,528.43	16,528.43	183,471.57	8.26
101-790-930.000	REPAIRS & MAINTENANCE	120,000.00	8,355.00	8,355.00	111,645.00	6.96
101-790-945.000	TAX REFUNDS - PRIOR YEAR(S)	2,000.00	0.00	0.00	2,000.00	0.00
101-790-976.000	BLDG ADDITIONS & IMPROVEMENTS	196,000.00	1,896.25	1,896.25	194,103.75	0.97
101-790-977.000	FURNITURE	22,500.00	0.00	0.00	22,500.00	0.00
101-790-983.000	TECHNOLOGY	169,000.00	7,708.36	7,708.36	161,291.64	4.56
Total Dept 790 - LIBRARY		4,193,000.00	280,273.46	280,273.46	3,912,726.54	6.68
Expenditures		4,193,000.00	280,273.46	280,273.46	3,912,726.54	6.68
Fund 101 - GENERAL OPERATING FUND:						
TOTAL REVENUES		4,193,000.00	2,159,057.79	2,159,057.79	2,033,942.21	
TOTAL EXPENDITURES		4,193,000.00	280,273.46	280,273.46	3,912,726.54	
NET OF REVENUES & EXPENDITURES:		0.00	1,878,784.33	1,878,784.33	(1,878,784.33)	

02/08/2023

BALANCE SHEET REPORT FOR PLYMOUTH DISTRICT LIBRARY
Balance As Of 01/31/2023

YTD Balance
01/31/2023

GL Number	Description	Normal (Abnormal)
Fund: 101 GENERAL OPERATING FUND		
*** Assets ***		
101-000-001.000	CASH/OPERATING CHECKING	4,288,738.53
101-000-002.001	CFCU	780,390.32
101-000-002.002	FLAGSTAR	245,691.91
101-000-002.003	MICHIGAN CLASS	370,534.98
101-000-039.000	RETIREE INS CO-PAY	3,316.41
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		<u>5,689,382.15</u>
*** Liabilities ***		
101-000-202.000	ACCOUNTS PAYABLE	9,609.79
101-000-275.000	UNDEPOSITED CASH	(49.97)
Total Liabilities		<u>9,559.82</u>
*** Fund Equity ***		
101-000-390.000	FUND BALANCE	3,529,220.31
Total Fund Equity		<u>3,529,220.31</u>
Total Fund 101:		
TOTAL ASSETS		<u>5,689,382.15</u>
BEG. FUND BALANCE - 2022		3,529,220.31
+ NET OF REVENUES/EXPENDITURES - 2022		271,817.69
+ NET OF REVENUES & EXPENDITURES		1,878,784.33
= ENDING FUND BALANCE		5,408,004.64
+ LIABILITIES		9,559.82
= TOTAL LIABILITIES AND FUND BALANCE		<u>5,417,564.46</u>

02/06/2023

CHECK REGISTER FOR PLYMOUTH DISTRICT LIBRARY
CHECK DATE 01/01/2023 - 01/31/2023

Check Date	Check	Vendor Name	Amount	Status
Bank 101 101				
01/05/2023	31546	AMAZON CAPITAL SERVICES, INC	138.41	V Cleared
01/05/2023	31547	Baker & Taylor	63.87	V Cleared
01/05/2023	31548	Baker & Taylor	299.75	V Cleared
01/05/2023	31549	Baker & Taylor	11.99	V Cleared
01/05/2023	31550	CENGAGE LEARNING INC/GALE	90.37	V Cleared
01/05/2023	31551	City of Plymouth	470.53	V Cleared
01/05/2023	31552	Green Brain Comics	74.32	V Cleared
01/05/2023	31553	Midwest Tape	747.49	Cleared
01/05/2023	31554	MisDU	47.59	V Cleared
01/05/2023	31555	Mutual of Omaha	1,140.95	V Cleared
01/05/2023	31556	T-Mobile	59.72	V Cleared
01/13/2023	31557		0.00	V Cleared
01/13/2023	31558		0.00	V Cleared
01/13/2023	31559		0.00	V Cleared
01/13/2023	31560		0.00	V Cleared
01/13/2023	31561		0.00	V Cleared
01/13/2023	31562		0.00	V Cleared
01/13/2023	31563		0.00	V Cleared
01/13/2023	31564		0.00	V Cleared
01/13/2023	31565	American Library Association	1,165.00	Cleared
01/13/2023	31566	Baker & Taylor	1,581.81	Cleared
01/13/2023	31567	Baker & Taylor	933.00	Cleared
01/13/2023	31568	Baker & Taylor	298.33	Cleared
01/13/2023	31569	CONSUMERS ENERGY	4,355.51	Cleared
01/13/2023	31570	ENDA REILLY	450.00	V Open
01/13/2023	31571	INSITE DESIGN STUDIO INC	1,896.25	Cleared
01/13/2023	31572	Kanopy, LLC.	513.40	Cleared
01/13/2023	31573	MCLS	5,478.90	Open

01/13/2023	31574	Midwest Tape	3,746.77	Cleared
01/13/2023	31575	MILLROSS, STEPHANIE	150.00	Open
01/13/2023	31576	OCLC, Inc.	353.65	Cleared
01/13/2023	31577	PAWS AND EFFECT	75.00	Cleared
01/13/2023	31578	ROBERTSON MORRISON INC HEATING & COOLING	5,060.00	Cleared
01/13/2023	31579	RUTH ANN SCHWARZ	150.00	Open
01/13/2023	31580	SUSTAINABLE MINIMALISTS	400.00	Cleared
01/19/2023	31581	AMAZON CAPITAL SERVICES, INC	844.15	Cleared
01/19/2023	31582	CANON FINANCIAL SERVICES, INC	677.00	Cleared
01/19/2023	31583	ENDA REILLY	225.00	Open
01/19/2023	31584	Lansing Sanitary Supply, Inc.	307.11	Cleared
01/19/2023	31585	Leader Business Networks	996.80	Cleared
01/19/2023	31586	OverDrive, Inc.	6,410.74	Cleared
01/19/2023	31587	Sparr's Florist & Greenhouse	191.00	Cleared
01/19/2023	31588	The Library Network	1,940.21	Open
01/19/2023	31589	UNITED PARCEL SERVICE	12.90	Cleared
01/19/2023	31590	AMAZON CAPITAL SERVICES, INC	5,998.31	Cleared
01/19/2023	31591	American Library Association	151.00	Open
01/19/2023	31592	Blue Care Network	18,511.47	Cleared
01/19/2023	31593	Lansing Sanitary Supply, Inc.	100.15	Cleared
01/19/2023	31594	Office Depot	318.11	Cleared
01/19/2023	31595	PLYMOUTH COMMUNITY CHAMBER OF COMMERCE	80.00	Cleared
01/19/2023	31596	Uline	418.93	Cleared
01/20/2023	31597	AMAZON CAPITAL SERVICES, INC	138.41	Cleared
01/20/2023	31598	Baker & Taylor	63.87	Cleared
01/20/2023	31599	Baker & Taylor	299.75	Cleared
01/20/2023	31600	Baker & Taylor	11.99	Cleared
01/20/2023	31601	CENGAGE LEARNING INC/GALE	90.37	Cleared
01/20/2023	31602	City of Plymouth	470.53	Cleared
01/20/2023	31603	Green Brain Comics	74.32	Cleared
01/20/2023	31604	MisDU	47.59	Cleared
01/20/2023	31605	Mutual of Omaha	1,140.95	Cleared
01/20/2023	31606	T-Mobile	59.72	Cleared
01/27/2023	31607		0.00	V Cleared

01/27/2023	31608	AMAZON CAPITAL SERVICES, INC	845.51	Open
01/27/2023	31609	Baker & Taylor	1,548.79	Open
01/27/2023	31610	Baker & Taylor	1,273.00	Open
01/27/2023	31611	Baker & Taylor	370.39	Open
01/27/2023	31612	BSB Communications, Inc.	72.50	Open
01/27/2023	31613	CENGAGE LEARNING INC/GALE	91.17	Open
01/27/2023	31614	Delta Dental Insurance	3,016.76	Open
01/27/2023	31615	DTE Energy	11,702.39	Open
01/27/2023	31616	EBSCO Subscription Services	223.78	Open
01/27/2023	31617	EDWARDS, CHRIS	100.00	Open
01/27/2023	31618	Engraving Connection	7.50	Open
01/27/2023	31619	Genson's Plumbing, Inc.	135.00	Open
01/27/2023	31620	Graybar Electric Co., Inc.	135.83	Open
01/27/2023	31621	Guardian Alarm	30.00	Open
01/27/2023	31622	Lansing Sanitary Supply, Inc.	630.76	Open
01/27/2023	31623	Lauren Baker	78.93	Open
01/27/2023	31624	MICHELLE BERENS	11.00	Open
01/27/2023	31625	MICHIGAN LIBRARY ASSOCIATION	1,000.00	Open
01/27/2023	31626	Midwest Tape	596.72	Open
01/27/2023	31627	MisDU	47.59	Open
01/27/2023	31628	Office Depot	1,199.67	Open
101 TOTALS:				
Total of 83 Checks			92,450.28	
Less 20 Void Check			2,847.50	
Total of 63 Disburs:			89,602.78	

January 2023 Payroll and Retirement Transfer

Date	Description	Amount
1/11/2023	MERS Payment for January 2023	\$ 24,070.00
1/5/2023	Payroll - Period ending 12/31/2022; Pay date 01/06/2023	\$ 71,627.11
1/6/2023	Nationwide payment - matching & deductions for PR 01/06	\$ 4,925.22
1/6/2023	ADP Payment for Payroll Processing Fees	\$ 133.71
1/19/2023	Payroll - Period ending 01/14; Pay date 01/20	\$ 75,443.36

1/23/2023 Nationwide payment - matching & deductions for PR 01/20 \$ 4,825.38

\$ 181,024.78

December 2022 Credit Card Payments

Date	Description	Amount
1/17/2023	Credit Card Payment	\$ 3,632.09
1/30/2023	Credit Card Payment	\$ 1,641.25
		\$ 5,273.34