



**TO:** Plymouth District Library Board      **DATE:** June 12, 2023  
**RE:** May 2023 Financial Report            **FROM:** Shauna Anderson,  
Director

#### EXPENDITURES

- The Library had a \$16,513.75 payment to Plante Moran for audit preparation and review of prior year adjustments
- The Library had a \$9,026.24 payment to Proquest Databases for subscriptions from 5/1/2023 thru 4/30/2024
- The Library had a \$27,218.94 payment to MCLS for a subscription to OverDrive from 5/1/2023 thru 6/30/2024
- The Library had a \$10,000 payment to Andrews Hooper Pavlik PLC for audit services
- The Library had a \$10,929.24 payment to Otis Elevator Company for maintenance services from 5/1/2023 thru 4/30/2024

#### INVESTMENTS

- The Library's Michigan Class account earned \$1,645.84 in May for a total earned income of \$7,501.58 in FY 2023

06/07/2023

CHECK REGISTER FOR PLYMOUTH DISTRICT LIBRARY  
CHECK DATE 05/01/2023 - 05/31/2023

Check Date	Check	Vendor Name	Amount	Status
Bank 101 101				
05/01/2023	31852	AMAZON CAPITAL SERVICES, INC	516.34	Cleared
05/01/2023	31853	Baker & Taylor	3,055.68	Cleared
05/01/2023	31854	Baker & Taylor	751.96	Cleared
05/01/2023	31855	Baker & Taylor	433.18	Cleared
05/01/2023	31856	Capital Area District Library	13.99	Cleared
05/01/2023	31857	CHOWHOUND GOURMET	80.00	Cleared
05/01/2023	31858	DTE Energy	12,254.17	Cleared
05/01/2023	31859	EBSCO Subscription Services	11.00	Cleared
05/01/2023	31860	Foster, Swift, Collins & Smith	1,903.50	Cleared
05/01/2023	31861	GRAPH-X	936.00	Cleared
05/01/2023	31862	MCLS	3,206.61	Cleared
05/01/2023	31863	Midwest Tape	527.03	Cleared
05/01/2023	31864	ODP BUSINESS SOLUTIONS LLC	768.53	Cleared
05/01/2023	31865	OverDrive, Inc.	1,840.09	Cleared
05/01/2023	31866	Patricia Carter	164.90	Cleared
05/01/2023	31867	PLANTE & MORAN, PLLC	16,513.75	Cleared
05/01/2023	31868	ROBERTSON MORRISON INC HEATIN	542.50	Cleared
05/01/2023	31869	The Library Network	624.00	Cleared
05/01/2023	31870	UNITED PARCEL SERVICE	13.76	Cleared
05/11/2023	31871	CCH Incorporated	470.08	Cleared
05/11/2023	31872	CEE CLEAN WINDOW CLEANING CO	400.00	Cleared
05/11/2023	31873	City of Plymouth	818.78	Cleared
05/11/2023	31874	Greko Printing & Imaging	51.80	Cleared
05/11/2023	31875	Midwest Tape	4,684.90	Cleared
05/11/2023	31876	ODP BUSINESS SOLUTIONS LLC	180.17	Cleared
05/11/2023	31877	Proquest-CSA LLC	9,026.24	Cleared
05/11/2023	31878	Susan Stoney	2,199.78	Cleared
05/11/2023	31879	Staples Advantage	539.66	Cleared
05/11/2023	31880	Baker & Taylor	1,122.70	Cleared
05/11/2023	31881	Baker & Taylor	1,720.59	Cleared
05/11/2023	31882	AMAZON CAPITAL SERVICES, INC	1,400.07	Cleared
05/11/2023	31883	MCLS	27,218.94	Cleared
05/11/2023	31884	Mutual of Omaha	1,220.71	Cleared
05/11/2023	31885	Lansing Sanitary Supply, Inc.	760.28	Cleared
05/11/2023	31886	Kanopy, LLC.	637.50	Cleared
05/11/2023	31887	Leader Business Networks	870.99	Cleared
05/11/2023	31888	PAWS AND EFFECT	75.00	Open
05/11/2023	31889	DANBOISE MECHANICAL INC	522.50	Cleared
05/11/2023	31890	PLAYAWAY PRODUCTS	1,954.75	Cleared
05/11/2023	31891	JOHN TEKLINSKI	700.00	Cleared
05/11/2023	31892	CENTRAL MICHIGAN UNIVERSITY	16.06	Cleared
05/11/2023	31893	AUBURN HILLS PUBLIC LIBRARY	3.50	Cleared
05/11/2023	31894	ELHAGE, ELISSA	74.12	Open
05/15/2023	31895	AMAZON CAPITAL SERVICES, INC	197.70	Cleared
05/15/2023	31896	ANDREWS HOOPER PAVLIK PLC	10,000.00	Cleared

05/15/2023	31897	Baker & Taylor	4,240.80	Cleared
05/15/2023	31898	Baker & Taylor	1,258.58	Cleared
05/15/2023	31899	Baker & Taylor	637.07	Cleared
05/15/2023	31900	BROGDON, ANTHONY	250.00	Cleared
05/15/2023	31901	CASTLEBERRY, LARRY	150.00	Cleared
05/15/2023	31902	CCH Incorporated	226.19	Cleared
05/15/2023	31903	City of Plymouth	348.25	Cleared
05/15/2023	31904	CONSUMERS ENERGY	1,467.81	Cleared
05/15/2023	31905	Dana Bussard	10.00	Cleared
05/15/2023	31906	DEMCO	222.86	Cleared
05/15/2023	31907	Graybar Electric Co., Inc.	131.28	Cleared
05/15/2023	31908	Green Brain Comics	334.03	Cleared
05/15/2023	31909	Guardian Alarm	1,841.85	Cleared
05/15/2023	31910	Keeth Heating & Air Conditioni	575.00	Cleared
05/15/2023	31911	Lansing Sanitary Supply, Inc.	147.89	Cleared
05/15/2023	31912	MARY GRANT	100.00	Open
05/15/2023	31913	MARY SHERIDAN	150.00	Cleared
05/15/2023	31914	Midwest Tape	285.15	Cleared
05/15/2023	31915	MIDWESTERN CONSULTING	3,984.76	Cleared
05/15/2023	31916	NORTHFIELD TOWNSHIP AREA LIBRAF	20.99	Cleared
05/15/2023	31917	ODP BUSINESS SOLUTIONS LLC	118.86	Cleared
05/15/2023	31918	OK FIRE EQUIPMENT CO.	205.00	Cleared
05/15/2023	31919	Otis Elevator Company	10,929.24	Cleared
05/15/2023	31920	OverDrive, Inc.	1,128.06	Cleared
05/15/2023	31921	Shauna Anderson	105.54	Cleared
05/15/2023	31922	TRANSITIONS OUTDOOR SERVICES	310.75	Cleared
05/22/2023	17(E)	Chase - Cardmember Service	2,040.06	Cleared
05/22/2023	18(E)	Chase - Cardmember Service	1,377.56	Cleared
05/22/2023	19(E)	Chase - Cardmember Service	5,895.95	Cleared
05/22/2023	20(E)	Chase - Cardmember Service	188.94	Cleared
05/22/2023	21(E)	Chase - Cardmember Service	1,056.48	Cleared
05/22/2023	22(E)	Chase - Cardmember Service	280.69	Cleared
05/22/2023	23(E)	Chase - Cardmember Service	2,742.85	Cleared
05/22/2023	31923	AMAZON CAPITAL SERVICES, INC	1,015.69	Cleared
05/22/2023	31924	Aventric Technologies	130.00	Cleared
05/22/2023	31925	Baker & Taylor	1,043.20	Cleared
05/22/2023	31926	Baker & Taylor	350.17	Cleared
05/22/2023	31927	Calvin University - Hekman Lib	50.00	Open
05/22/2023	31928	DEMCO	515.45	Cleared
05/22/2023	31929	JO-ANN STORES, LLC	1,320.00	Open
05/22/2023	31930	Lansing Sanitary Supply, Inc.	303.99	Cleared
05/22/2023	31931	Observer & Eccentric Newspaper	76.02	Cleared
05/22/2023	31932	ODP BUSINESS SOLUTIONS LLC	158.88	Cleared
05/22/2023	31933	SPARTA CARNEGIE TOWNSHIP LIBRAF	24.99	Open
05/24/2023	31934	ELHAGE, ELISSA	42.45	Open
05/31/2023	31935	AMAZON CAPITAL SERVICES, INC	541.15	Open
05/31/2023	31936	Baker & Taylor	944.28	Open
05/31/2023	31937	Baker & Taylor	264.16	Open
05/31/2023	31938	Baker & Taylor	252.28	Open
05/31/2023	31939	BayScan Technologies	558.66	Open
05/31/2023	31940	CEE CLEAN WINDOW CLEANING CO	400.00	Open

05/31/2023	31941	Delta Dental Insurance	1,513.98	Open
05/31/2023	31942	DTE Energy	10,095.66	Open
05/31/2023	31943	Engraving Connection	15.00	Open
05/31/2023	31944	Focal Point	300.00	Open
05/31/2023	31945	Foster, Swift, Collins & Smith	141.00	Open
05/31/2023	31946	Genson's Plumbing, Inc.	170.00	Open
05/31/2023	31947	Greko Printing & Imaging	51.80	Open
05/31/2023	31948	Lansing Sanitary Supply, Inc.	591.17	Open
05/31/2023	31949	LEDFORD, KAREN	50.00	Open
05/31/2023	31950	Library Ideas	468.60	Open
05/31/2023	31951	Midwest Tape	1,938.74	Open
05/31/2023	31952	MML Workers' Comp Fund	4,324.00	Open
05/31/2023	31953	ODP BUSINESS SOLUTIONS LLC	66.14	Open
05/31/2023	31954	OK FIRE EQUIPMENT CO.	150.00	Open
05/31/2023	31955	PLANTE & MORAN, PLLC	3,406.25	Open
05/31/2023	31956	SPECIALIZED VENDING SERVICES	75.00	Open
101 TOTALS:				
Total of 112 Check			185,135.01	
Less 0 Void Checks			0.00	
Total of 112 Disbu			185,135.01	

**May 2023 Payroll and Retirement Transfer**

<u>Date</u>	<u>Description</u>	<u>Amount</u>
5/10/2023	MERS Payment for April 2023	\$24,073.00
5/5/2023	ADP Payment for Payroll Processing Fees	\$570.94
5/17/2023	Payroll - Nationwide payment	\$5,462.75
5/9/2023	Payroll	\$78,400.71
5/25/2023	Payroll	\$78,965.72
5/26/2023	Payroll - Nationwide payment	\$5,475.73
		<hr/>
		\$192,948.85

**April 2023 Credit Card Payments**

<u>Date</u>	<u>Description</u>	<u>Amount</u>
5/15/2023	Credit Card Payment	\$13,582.53
		<hr/>
		\$13,582.53

BALANCE SHEET REPORT FOR PLYMOUTH DISTRICT LIBRARY  
Balance As of 05/31/2023

YTD Balance  
05/31/2023  
Normal (Abnormal)

GL Number	Description	
<b>Fund: 101 GENERAL OPERATING FUND</b>		
<b>*** Assets ***</b>		
101-000-001.000	CASH/OPERATING CHECKING	4,863,218.19
101-000-002.001	CFCU	792,106.45
101-000-002.002	FLAGSTAR	245,691.91
101-000-002.003	MICHIGAN CLASS	376,631.33
101-000-039.000	RETIREE INS CO-PAY	20,855.49
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
<b>Total Assets</b>		6,299,213.37
<b>*** Liabilities ***</b>		
101-000-202.000	ACCOUNTS PAYABLE	42,700.11
101-000-275.000	UNDEPOSITED CASH	3,886.26
<b>Total Liabilities</b>		46,586.37
<b>*** Fund Equity ***</b>		
101-000-390.000	FUND BALANCE	3,529,220.31
<b>Total Fund Equity</b>		3,529,220.31
<b>Total Fund 101:</b>		
<b>TOTAL ASSETS</b>		6,299,213.37
<b>BEG. FUND BALANCE - 2022</b>		3,529,220.31
<b>+ NET OF REVENUES/EXPENDITURES - 2022</b>		325,280.73
<b>+ NET OF REVENUES &amp; EXPENDITURES</b>		2,398,125.96
<b>= ENDING FUND BALANCE</b>		6,252,627.00
<b>+ LIABILITIES</b>		46,586.37
<b>= TOTAL LIABILITIES AND FUND BALANCE</b>		6,299,213.37

REVENUE AND EXPENDITURE REPORT FOR PLYMOUTH DISTRICT LIBRARY

Balance As of 05/31/2023  
 % Fiscal Year Completed: 41.37

GL Number	Description	2023 Amended Budget	YTD Balance 05/31/2023 (Abnormal)	Activity For 05/31/2023 (Decrease)	Available Balance 05/31/2023 (Abnormal)	% Bdgt Used
<b>Fund: 101 GENERAL OPERATING FUND</b>						
<b>Account Category: Revenues</b>						
<b>Department: 000 NONE</b>						
101-000-403.000	PROPERTY TAXES CURRENT	3,700,000.00	3,746,800.19	0.00	(46,800.19)	101.26
101-000-403.001	PROPERTY TAXES CURRENT - PRIOR YEAR	0.00	45,035.51	0.00	(45,035.51)	100.00
101-000-407.000	PROPERTY TAXES/DELINQUENT	150,000.00	162,896.10	264.40	(12,896.10)	108.60
101-000-538.000	GRANTS	0.00	82,808.70	0.00	(82,808.70)	100.00
101-000-573.000	LOCAL COMMUNITY STABILIZATION SHARE	0.00	24.34	24.34	(24.34)	100.00
101-000-574.000	STATE REVENUES	30,000.00	18,783.74	0.00	11,216.26	62.61
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	2,336.49	467.61	(2,336.49)	100.00
101-000-672.000	INTEREST ON INVESTMENTS	0.00	35,742.99	7,014.02	(35,742.99)	100.00
101-000-694.000	OTHER MISC. INCOME	0.00	5,683.91	105.08	(5,683.91)	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	1,438.60	644.00	(1,438.60)	100.00
101-000-696.000	DONATIONS & CONTRIBUTIONS	0.00	13,812.83	3,244.00	(13,812.83)	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	0.00	(100.00)	100.00
101-000-698.000	SUNDRY-CASH OVER/SHORT	0.00	(0.40)	(1.87)	0.40	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	4,115,463.00	11,761.58	77,537.00	98.15
Revenues		4,193,000.00	4,115,463.00	11,761.58	77,537.00	98.15
<b>Account Category: Expenditures</b>						
<b>Department: 790 LIBRARY</b>						
101-790-706.000	SALARIES/WAGES - PERMANENT	1,900,000.00	741,601.56	154,181.98	1,158,398.44	39.03
101-790-707.000	SALARIES/WAGES-TEMPORARY	20,000.00	5,340.83	338.08	14,659.17	26.70
101-790-715.000	EMPLOYERS FICA TAXES	160,000.00	56,548.59	11,820.79	103,451.41	35.34
101-790-716.000	HOSPITALIZATION/DENTAL/OPTICAL	250,000.00	89,825.34	16,979.41	160,174.66	35.93
101-790-717.000	LIFE & DISABILITY	14,000.00	5,784.51	1,220.71	8,215.49	41.32
101-790-718.000	RETIREMENT	300,000.00	105,938.37	25,733.26	194,061.63	35.31
101-790-740.000	OPERATING SUPPLIES	40,000.00	19,431.57	3,004.79	20,568.43	48.58
101-790-740.100	PROCESSING SUPPLIES	9,000.00	5,143.94	706.03	3,856.06	57.15
101-790-740.200	BUILDING SUPPLIES	20,000.00	15,339.64	7,356.31	4,660.36	76.70
101-790-741.000	BOOKS & MATERIALS	225,000.00	86,809.49	16,804.04	138,190.51	38.58
101-790-741.100	BOOKS & MATERIALS - DATABASES	43,000.00	43,508.26	10,346.24	(508.26)	101.18
101-790-741.200	BOOKS & MATERIALS - E-RESOURCES	124,000.00	76,147.05	33,669.40	47,852.95	61.41
101-790-741.300	BOOKS & MATERIALS - ILL	2,000.00	314.53	125.49	1,685.47	15.73
101-790-818.000	CONTRACTUAL SERVICES	84,500.00	66,396.88	14,790.78	18,103.12	78.58
101-790-818.001	CATALOG	100,000.00	123,030.02	22,344.17	(23,030.02)	123.03
101-790-850.000	COMMUNICATIONS	24,000.00	5,988.24	537.90	18,011.76	24.95
101-790-860.000	TRANSPORTATION	1,000.00	246.59	96.94	753.41	24.66
101-790-864.000	CONFERENCES & TRAINING	29,000.00	12,786.87	4,567.32	16,213.13	44.09
101-790-880.000	COMMUNITY PROMOTION	51,000.00	28,340.93	2,554.54	22,659.07	55.57
101-790-880.001	EVENTS (FRIENDS)	24,000.00	8,699.04	2,272.48	15,300.96	36.25
101-790-910.000	INSURANCE & BONDS	58,000.00	27,940.50	0.00	30,059.50	48.17
101-790-911.000	WORKERS COMPENSATION	5,000.00	4,324.00	4,324.00	676.00	86.48
101-790-920.000	UTILITIES	200,000.00	67,727.39	12,034.00	132,272.61	33.86
101-790-930.000	REPAIRS & MAINTENANCE	120,000.00	54,010.02	16,176.84	65,989.98	45.01
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	38,086.26	3,984.76	157,913.74	19.43

REVENUE AND EXPENDITURE REPORT FOR PLYMOUTH DISTRICT LIBRARY

Balance As of 05/31/2023  
 % Fiscal Year Completed: 41.37

GL Number	Description	2023 Amended Budget	YTD Balance 05/31/2023 Normal (Abnormal)	Activity For 05/31/2023 Increase (Decrease)	Available Balance 05/31/2023 Normal (Abnormal)	% Bdgt Used
<b>Fund: 101 GENERAL OPERATING FUND</b>						
<b>Account Category: Expenditures</b>						
<b>Department: 790 LIBRARY</b>						
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	28,026.62	3,446.37	140,973.38	16.58
Total Dept 790 - LIBRARY		4,193,000.00	1,717,337.04	369,416.63	2,475,662.96	40.96
Expenditures		4,193,000.00	1,717,337.04	369,416.63	2,475,662.96	40.96
<b>Fund 101 - GENERAL OPERATING FUND:</b>						
TOTAL REVENUES		4,193,000.00	4,115,463.00	11,761.58	77,537.00	
TOTAL EXPENDITURES		4,193,000.00	1,717,337.04	369,416.63	2,475,662.96	
NET OF REVENUES & EXPENDITURES:		0.00	2,398,125.96	(357,655.05)	(2,398,125.96)	

**To: Shauna Anderson, Director**  
**From: Plante Moran, Accounting and Financial Consultants**  
**Date: 6/8/2023**  
**Re: Independent review of manual journal entries**


Management is responsible for establishing effective internal controls to safeguard the Plymouth District Library's assets, and to prevent or detect misstatements in the financial statements. Journal entries, while an essential part of any accounting system, represent an opportunity to enter information into Plymouth District Library's records in a way that bypasses normal internal controls.

Attached are copies of the manual journal entries posted by Plante Moran for the time period stated below. Accordingly, please review and approve the journal entry report. Documentation is available for each entry upon request. As evidence of your review and approval, please sign and return this memo to our office. There is also a space included for any comments that you may have.

Time Period: 05/01/2023 to 05/31/2023  
Journal Entry # 3211 - 3216  
Range: \_\_\_\_\_

**To be completed by reviewer:**

I have reviewed the journal entries detailed above.

 6/12/23 Shauna Anderson  
Signature Date Printed Name

Comments:



JOURNAL ENTRY REPORT FOR PLYMOUTH DISTRICT LIBRARY  
FOR POST DATES FROM 05/01/2023 TO 05/31/2023

Post Date	Journal	Description	GL Number	GL Description	DR	CR
05/01/2023	GJ	TO CORRECT PAYROLL FEES	JE# 0000003214			
		GL Trx # 17270				
		CASH/OPERATING CHECKING	101-000-001.000	CASH/OPERATING CHECKING	0.58	
		CONTRACTUAL SERVICES	101-790-818.000	CONTRACTUAL SERVICES		0.58
					0.58	0.58
05/04/2023	GJ	TO RECORD GATEWAY SVCS	JE# 0000003213			
		GL Trx # 17259				
		CONTRACTUAL SERVICES	101-790-818.000	CONTRACTUAL SERVICES	9.95	
		CASH/OPERATING CHECKING	101-000-001.000	CASH/OPERATING CHECKING		9.95
					9.95	9.95
05/19/2023	GJ	TO RECORD MAY LCSA RECEIPT	JE# 0000003216			
		GL Trx # 17272				
		MICHIGAN CLASS	101-000-002.003	MICHIGAN CLASS	24.34	
		LOCAL COMMUNITY STABILIZATION SHARE	101-000-573.000	LOCAL COMMUNITY STABILIZATION SHARE		24.34
					24.34	24.34
05/31/2023	GJ	RECORD MAY INTEREST - OPERATING	JE# 0000003211			
		GL Trx # 17257				
		CASH/OPERATING CHECKING	101-000-001.000	CASH/OPERATING CHECKING	3,396.12	
		INTEREST ON INVESTMENTS	101-000-672.000	INTEREST ON INVESTMENTS		3,396.12
					3,396.12	3,396.12
05/31/2023	GJ	RECORD MAY INTEREST - SAVINGS	JE# 0000003212			
		GL Trx # 17258				
		CASH/OPERATING CHECKING	101-000-001.000	CASH/OPERATING CHECKING	1,972.06	
		INTEREST ON INVESTMENTS	101-000-672.000	INTEREST ON INVESTMENTS		1,972.06
					1,972.06	1,972.06
05/31/2023	GJ	RECORD MAY INTEREST - MI CLASS	JE# 0000003215			
		GL Trx # 17271				
		MICHIGAN CLASS	101-000-002.003	MICHIGAN CLASS	1,645.84	
		INTEREST ON INVESTMENTS	101-000-672.000	INTEREST ON INVESTMENTS		1,645.84
					1,645.84	1,645.84
Report Total:						
TOTALS:						
		CASH/OPERATING CHECKING	101-000-001.000		5,358.81	0.00
		MICHIGAN CLASS	101-000-002.003		1,670.18	0.00
		LOCAL COMMUNITY STABILIZATION SHARE	101-000-573.000		0.00	24.34
		INTEREST ON INVESTMENTS	101-000-672.000		0.00	7,014.02
		CONTRACTUAL SERVICES	101-790-818.000		9.37	0.00
		GRAND TOTAL:			7,038.36	7,038.36