PLYMOUTH DISTRICT LIBRARY

TO: Plymouth District Library Board
RE: July 2025 Financial Report
DATE: August 13, 2025
FROM: Shauna Anderson, Director

REVENUES

- The Library received $94,166 in delinquent property tax collections from Wayne County.
- The Library received $20,525 in State Aid revenue.

EXPENDITURES

Through seven months (58%) of the year, recorded expenditures to date are only at 49% of the total budget due to the building project just being in the early stages. Excluding that line item, the rest of the expenditure budget is currently at 53%.

INVESTMENTS

Account	Interest Earned JULY	Interest Earned YTD	Balance as of 07/31/2025
MI Class	$ 11,153.19	$ 75,171.75	$ 3,009,090.06
Operating & Savings	$ 2,297.72	$ 22,951.00	$ 1,962,536.66
CFCU	$ -	$ 5,025.65	$ 825,232.45

BUDGET

There are currently three accounts still listed as over budget (101-790-818.001 Catalog; 101-790-910.000 Insurance & Bonds; 101-790-911.000 Workers Compensation). The budget overages relate to various contracts that span into the next Fiscal Year (FYE 2026). The Library will adjust this later in the year through a journal entry reclassification to remove the FYE 2026 balance out of current year expenditures and into the Library's Prepaid Expense Account (101-000-123.000). After adjustment, the final expenditures are expected to be within budget.

There is a technical issue with this year's budget that we need to correct. In the past, the Library reflected the use of fund balance by showing the corresponding amount in revenue line item 691.000 - PRIOR YEAR FUND BALANCE. This money was not "collected" and always showed as a revenue deficit, but it was a way to demonstrate that capital spending choices were intentional. However, since we stopped making use of fund balance in our annual operations, the Standard Chart of Accounts was updated to disallow this practice. Our accountants now require us to remove the $2M in revenue currently shown in 691.000 so that our budget more accurately shows that this year we are spending in excess of the money we are taking in—even though that funding already exists for us to make use of. I am proposing, in agenda item 5.1, a budget amendment to support this update.

MOTIONED BY TRUSTEE _________, SECONDED BY TRUSTEE___________, TO ACCEPT THE JULY 2025 FINANCIAL REPORT AND APPROVE CHECKS #33876-33951, PAYROLL, CREDIT CARD PAYMENTS, AND RETIREMENT TRANSFERS.

08/11/2025 CHECK REGISTER FOR PLYMOUTH DISTRICT LIBRARY

CHECK DATE 07/01/2025 - 07/31/2025

Check Date	Check	Vendor Name	Amount		Status
Bank 101 101					
07/01/2025	33876	Leader Business Networks	1,070.12		Cleared
07/07/2025	33877	ALBAM AQUARIUMS	129.00		Open
07/07/2025	33878	AMAZON CAPITAL SERVICES, INC	1,638.38		Cleared
07/07/2025	33879	Baker & Taylor Entertainment	1,811.10		Cleared
07/07/2025	33880	BayScan Technologies	279.88		Cleared
07/07/2025	33881	BC Ten Air	797.01		Cleared
07/07/2025	33882	BISHOP, SHERRY LYNN	50.00		Open
07/07/2025	33883	CENGAGE LEARNING INC/GALE	439.94	V	Open
07/07/2025	33884	City of Plymouth	126.65		Cleared
07/07/2025	33885	DTE Energy	10,743.25		Cleared
07/07/2025	33886	Engraving Connection	48.00		Open
07/07/2025	33887	INGRAM LIBRARY SERVICES	1,600.75		Cleared
07/07/2025	33888	Kanopy, LLC.	545.70		Cleared
07/07/2025	33889	LB Office Products	634.64		Cleared
07/07/2025	33890	Leader Business Networks	1,423.56		Cleared
07/07/2025	33891	Linkedin	7,000.00		Cleared
07/07/2025	33892	Midwest Tape	9,998.13		Cleared
07/07/2025	33893	Mutual of Omaha	1,613.37		Cleared
07/07/2025	33894	OCLC, Inc.	1,961.71		Cleared
07/07/2025	33895	ODP BUSINESS SOLUTIONS LLC	53.90		Cleared
07/07/2025	33896	OverDrive, Inc.	1,545.79		Cleared
07/07/2025	33897	SHAW CONSTRUCTION & MANAGEME	28,756.40		Cleared
07/07/2025	33898	Uline	181.71		Cleared
07/14/2025	33899	AMAZON CAPITAL SERVICES, INC	221.62		Cleared
07/14/2025	33900	AMOGUIS, SETH	100.00		Open
07/14/2025	33901	Baker & Taylor Entertainment	247.30		Cleared
07/14/2025	33902	CARLISLE, MELINDA	100.00		Cleared
07/14/2025	33903	City of Plymouth	637.58		Cleared
07/14/2025	33904	CONSUMERS ENERGY	174.65		Cleared
07/14/2025	33905	ENDA REILLY	450.00		Cleared
07/14/2025	33906	Green Brain Comics	361.44		Cleared
07/14/2025	33907	Heather Pacheco	521.26		Cleared
07/14/2025	33908	ICLE	158.50		Cleared
07/14/2025	33909	LB Office Products	160.81		Cleared
07/14/2025	33910	Midwest Tape	991.82		Cleared
07/14/2025	33911	OverDrive, Inc.	1,997.11		Cleared
07/14/2025	33912	PAWS AND EFFECT	75.00		Open
07/14/2025	33913	Plymouth Comm Council on Aging	120.00		Cleared
07/14/2025	33914	SCOTT, AMY	200.00		Open
07/17/2025	222(E)	Chase - Cardmember Service	6,883.10		Cleared
07/17/2025	223(E)	VOID	0.00	V	Open
07/17/2025	224(E)	VOID	0.00	V	Open

07/17/2025	225(E)	VOID	0.00	V	Open
07/17/2025	226(E)	VOID	0.00	V	Open
07/17/2025	33915	ABBY B. PHOTOGRAPHY	320.00		Cleared
07/17/2025	33916	Baker & Taylor Entertainment	1,083.31		Cleared
07/17/2025	33917	BLU DOT DESIGN & MANUFACTURING	1,159.00		Cleared
07/17/2025	33918	Blue Care Network	24,603.64		Cleared
07/17/2025	33919	JEFF WEARS	51.46		Open
07/17/2025	33920	LB Office Products	60.05		Cleared
07/17/2025	33921	MICHIGAN INTERPRETING SERVICES	251.40		Open
07/17/2025	33922	PLAYAWAY PRODUCTS	1,167.87		Cleared
07/17/2025	33923	SCHOOL OUTFITTERS	2,704.20		Cleared
07/17/2025	33924	Baker & Taylor Entertainment	468.76		Cleared
07/17/2025	33925	Blue Care Network	27,086.70		Cleared
07/17/2025	33926	INGRAM LIBRARY SERVICES	1,561.39		Open
07/17/2025	33927	LB Office Products	17.97		Cleared
07/17/2025	33928	Merritt Cieslak Design	17,100.00		Cleared
07/17/2025	33929	PLANTE & MORAN, PLLC	1,709.25		Cleared
07/21/2025	33930	AMAZON CAPITAL SERVICES, INC	347.99		Cleared
07/21/2025	33931	Baker & Taylor Entertainment	370.79		Cleared
07/21/2025	33932	CEE CLEAN WINDOW CLEANING CO	430.00		Cleared
07/21/2025	33933	Cintas First Aid & Safety	716.65		Cleared
07/21/2025	33934	Guardian Alarm	100.00		Cleared
07/21/2025	33935	INGRAM LIBRARY SERVICES	5,293.64		Cleared
07/21/2025	33936	LB Office Products	101.90		Cleared
07/21/2025	33937	Midwest Tape	504.31		Cleared
07/21/2025	33938	PBC GURU	3,900.00		Cleared
07/21/2025	33939	REDFORD LOCK SECURITY SOLUTION:	630.00		Cleared
07/21/2025	33940	THE FRIENDS OF THE LIBRARY	54.00		Cleared
07/23/2025	33941	POTTERY BARN B2B	25,089.40		Cleared
07/28/2025	33942	AMAZON CAPITAL SERVICES, INC	1,386.29		Open
07/28/2025	33943	ANDREWS HOOPER PAVLIK PLC	7,575.00		Cleared
07/28/2025	33944	CARTER, DENNIS DARNELL	200.00		Open
07/28/2025	33945	City of Plymouth	126.65		Open
07/28/2025	33946	Delta Dental Insurance	1,888.31		Open
07/28/2025	33947	DRAUGHN, MAURICE	200.00		Open
07/28/2025	33948	Foster, Swift, Collins & Smith	4,675.00		Cleared
07/28/2025	33949	INGRAM LIBRARY SERVICES	2,853.20		Open
07/28/2025	33950	KAMRON REYNOLDS	165.00		Open
07/28/2025	33951	OCLC, Inc.	3,916.20		Open
101 TOTALS:					
Total of 81 Checks:			225,718.51		
Less 5 Void Checks			439.94		
Total of 76 Disburs			225,278.57		

July 2025 Payroll and Retirement Transfer

Date	Description	Amount
7/2/2025	Payroll	$88,498.11
7/3/2025	Payroll - Nationwide payment	$7,239.80
7/11/2025	MERS payment for June 2025	$20,601.00
7/17/2025	Payroll	$97,549.79
7/18/2025	Payroll - Nationwide payment	$7,255.06
7/31/2025	Payroll	$88,412.73
7/31/2025	Alerus - payment for July 2025	$4,100.00
		$313,656.49

July 2025 EFT Payments

Date	Description	Amount
7/15/2025	CC - Chase 9825	$6,883.10
7/18/2025	CC - Commercial Card 7900	$8,054.53
		$14,937.63

BALANCE SHEET REPORT FOR PLYMOUTH DISTRICT LIBRARY
Balance As Of 07/31/2025

GL Number	Description	YTD Balance 07/31/2025 Normal (Abnormal)
Fund: 101 GENERAL OPERATING FUND		
*** Assets ***		
101-000-001.000	CASH/OPERATING CHECKING	1,962,536.66
101-000-002.001	CFCU	825,232.45
101-000-002.003	MICHIGAN CLASS	3,009,090.06
101-000-039.000	RETIREE INS CO-PAY	27,087.24
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		5,824,656.41
*** Liabilities ***		
101-000-202.000	ACCOUNTS PAYABLE	146,791.56
Total Liabilities		146,791.56
*** Fund Equity ***		
101-000-390.000	FUND BALANCE	4,014,172.79
Total Fund Equity		4,014,172.79
Total Fund 101:		
TOTAL ASSETS		5,824,656.41
BEG. FUND BALANCE - 2024		4,014,172.79
+ NET OF REVENUES/EXPENDITURES - 2024		199,523.02
+ NET OF REVENUES & EXPENDITURES		1,464,169.04
= ENDING FUND BALANCE		5,677,864.85
+ LIABILITIES		146,791.56
= TOTAL LIABILITIES AND FUND BALANCE		5,824,656.41

REVENUE AND EXPENDITURE REPORT FOR PLYMOUTH DISTRICT LIBRARY

Balance As Of 07/31/2025
% Fiscal Year Completed: 58.08
*NOTE: Available Balance / Pct Budget does not reflect amounts encumbered.

GL Number	Description	2025 Amended Budget	YTD Balance 07/31/2025 Normal (Abnormal)	Activity For 07/31/2025 Increase (Decrease)	Available Balance 07/31/2025 Normal (Abnormal)	% Bdgt Used
Fund: 101 GENERAL OPERATING FUND						
Account Category: Revenues						
Department: 000 NONE						
101-000-403.000	PROPERTY TAXES CURRENT	4,070,000.00	4,201,078.88	0.00	(131,078.88)	103.22
101-000-407.000	PROPERTY TAXES/DELINQUENT	80,000.00	100,806.69	94,165.58	(20,806.69)	126.01
101-000-538.000	GRANTS	20,000.00	21,038.00	0.00	(1,038.00)	105.19
101-000-573.000	LOCAL COMMUNITY STABILIZATION SHARE	160,000.00	162,514.10	0.00	(2,514.10)	101.57
101-000-574.000	STATE REVENUES	36,000.00	40,532.42	20,524.68	(4,532.42)	112.59
101-000-662.000	PENAL FINES	22,000.00	0.00	0.00	22,000.00	0.00
101-000-664.000	BOOK FINES	5,000.00	2,649.77	256.00	2,350.23	53.00
101-000-672.000	INTEREST ON INVESTMENTS	110,000.00	103,148.40	13,450.91	6,851.60	93.77
101-000-691.000	PRIOR YEAR FUND BALANCE	2,000,000.00	0.00	0.00	2,000,000.00	0.00
101-000-694.000	OTHER MISC. INCOME	0.00	8,095.99	4,941.00	(8,095.99)	100.00
101-000-694.001	CFSE DRAW	45,000.00	48,537.00	0.00	(3,537.00)	107.86
101-000-695.000	COPIER FEES	7,000.00	5,013.10	881.02	1,986.90	71.62
101-000-696.000	DONATIONS & CONTRIBUTIONS	5,000.00	2,313.35	1,442.10	2,686.65	46.27
101-000-696.100	FRIENDS OF THE LIBRARY	30,000.00	8,389.35	0.00	21,610.65	27.96
101-000-698.000	SUNDRY-CASH OVER/SHORT	0.00	6.27	0.00	(6.27)	100.00
Total Dept 000 - NONE		6,590,000.00	4,704,123.32	135,661.29	1,885,876.68	71.38
Revenues		6,590,000.00	4,704,123.32	135,661.29	1,885,876.68	71.38
Account Category: Expenditures						
Department: 790 LIBRARY						
101-790-706.000	SALARIES/WAGES - PERMANENT	2,325,000.00	1,332,928.48	273,230.03	992,071.52	57.33
101-790-707.000	SALARIES/WAGES-TEMPORARY	35,000.00	2,744.83	0.00	32,255.17	7.84
101-790-715.000	EMPLOYERS FICA TAXES	160,000.00	99,722.51	20,091.64	60,277.49	62.33
101-790-716.000	HOSPITALIZATION/DENTAL/OPTICAL	300,000.00	150,242.80	21,560.28	149,757.20	50.08
101-790-717.000	LIFE & DISABILITY	18,000.00	11,399.90	1,712.15	6,600.10	63.33
101-790-718.000	RETIREMENT	340,000.00	184,207.11	31,353.13	155,792.89	54.18
101-790-740.000	OPERATING SUPPLIES	50,000.00	21,320.19	4,485.44	28,679.81	42.64
101-790-740.200	BUILDING SUPPLIES	30,000.00	18,517.11	2,474.55	11,482.89	61.72
101-790-741.000	BOOKS & MATERIALS	270,000.00	130,770.14	26,939.60	139,229.86	48.43
101-790-741.100	BOOKS & MATERIALS - DATABASES	55,000.00	54,101.01	7,000.00	898.99	98.37
101-790-741.200	BOOKS & MATERIALS - E-RESOURCES	160,000.00	121,340.78	13,445.69	38,659.22	75.84
101-790-741.300	BOOKS & MATERIALS - ILL	2,000.00	276.10	(36.36)	1,723.90	13.81
101-790-818.000	CONTRACTUAL SERVICES	150,000.00	110,893.85	15,327.07	39,106.15	73.93
101-790-818.001	CATALOG	84,000.00	109,661.30	5,877.91	(25,661.30)	130.55
101-790-850.000	COMMUNICATIONS	25,000.00	9,005.48	496.67	15,994.52	36.02
101-790-860.000	TRANSPORTATION	2,000.00	15.00	0.00	1,985.00	0.75
101-790-864.000	CONFERENCES & TRAINING	35,000.00	15,162.73	579.06	19,837.27	43.32
101-790-880.000	COMMUNITY PROMOTION	65,000.00	42,156.24	3,757.91	22,843.76	64.86
101-790-880.001	EVENTS (FRIENDS)	30,000.00	28,069.46	7,314.15	1,930.54	93.56
101-790-910.000	INSURANCE & BONDS	62,000.00	96,223.69	0.00	(34,223.69)	155.20
101-790-911.000	WORKERS COMPENSATION	5,000.00	8,423.62	0.00	(3,423.62)	168.47
101-790-920.000	UTILITIES	180,000.00	80,381.81	14,031.58	99,618.19	44.66
101-790-930.000	REPAIRS & MAINTENANCE	130,000.00	89,233.72	3,323.51	40,766.28	68.64
101-790-945.000	TAX REFUNDS - PRIOR YEAR(S)	2,000.00	0.00	0.00	2,000.00	0.00
101-790-956.000	MISCELLANEOUS	275,000.00	0.00	0.00	275,000.00	0.00
101-790-976.000	BLDG ADDITIONS & IMPROVEMENTS	1,250,000.00	400,173.00	167,302.40	849,827.00	32.01
101-790-977.000	FURNITURE	400,000.00	54,413.56	29,100.32	345,586.44	13.60

REVENUE AND EXPENDITURE REPORT FOR PLYMOUTH DISTRICT LIBRARY

Balance As Of 07/31/2025
% Fiscal Year Completed: 58.08
*NOTE: Available Balance / Pct Budget does not reflect amounts encumbered.

GL Number	Description	2025 Amended Budget	YTD Balance 07/31/2025 Normal (Abnormal)	Activity For 07/31/2025 Increase (Decrease)	Available Balance 07/31/2025 Normal (Abnormal)	% Bdgt Used
Fund: 101 GENERAL OPERATING FUND						
Account Category: Expenditures						
Department: 790 LIBRARY						
101-790-983.000	TECHNOLOGY	150,000.00	68,569.86	3,430.68	81,430.14	45.71
Total Dept 790 - LIBRARY		6,590,000.00	3,239,954.28	652,797.41	3,350,045.72	49.16
Expenditures		6,590,000.00	3,239,954.28	652,797.41	3,350,045.72	49.16
Fund 101 - GENERAL OPERATING FUND:						
TOTAL REVENUES		6,590,000.00	4,704,123.32	135,661.29	1,885,876.68	71.38
TOTAL EXPENDITURES		6,590,000.00	3,239,954.28	652,797.41	3,350,045.72	49.16
NET OF REVENUES & EXPENDITURES:		0.00	1,464,169.04	(517,136.12)	(1,464,169.04)	

5.1

TO:	Plymouth District Library Board	**DATE:**	August 13, 2025
RE:	2025 Budget Amendment	**FROM:**	Shauna Anderson, Director

As noted in our monthly financial report, there is a technical issue with this year's budget that we need to correct, alongside updates to our anticipated revenue and expenditures based on increased grant funding and donations.

In the past, the Library reflected the use of fund balance by showing the corresponding amount in revenue line item 691.000 - PRIOR YEAR FUND BALANCE. This money was not "collected" and always showed as a revenue deficit, but it was a way to demonstrate that capital spending choices were intentional. However, since we stopped making use of fund balance in our annual operations, the Standard Chart of Accounts was updated to disallow this practice. Our accountants now require us to remove the $2M in revenue currently shown in 691.000 so that our budget more accurately shows that this year we are spending in excess of the money we are taking in—even though that funding already exists for us to make use of.

I am also suggesting an increase in other revenue and corresponding expenditure line items, as a result of higher than anticipated revenue in other areas, including increased grant funding and anticipated donations from the Friends of the Library.

MOTIONED BY TRUSTEE _________, SECONDED BY TRUSTEE___________, TO ACCEPT THE BUDGET AMENDMENT AS STATED FOR AN UPDATED LUMP SUM REVENUE OF $4,767,000 AND LUMP SUM EXPENDITURE OF $6,767,000.

BATCH ADD BUDGET AMENDMENT REPORT FOR PLYMOUTH DISTRICT LIBRARY

GL Number	Description	2025 Activity	2025 Original Budget	2025 Amended Budget	New Amended	Change	Overbudget
101-000-403.000	PROPERTY TAXES CURRE	4,201,078.88	4,070,000.00	4,070,000.00	4,200,000.00	130,000.00	Y
101-000-407.000	PROPERTY TAXES/DELIN	100,806.69	80,000.00	80,000.00	100,000.00	20,000.00	Y
101-000-538.000	GRANTS	25,838.00	20,000.00	20,000.00	25,000.00	5,000.00	Y
101-000-574.000	STATE REVENUES	40,532.42	36,000.00	36,000.00	40,000.00	4,000.00	Y
101-000-691.000	PRIOR YEAR FUND BALA	0.00	1,500,000.00	2,000,000.00	0.00	(2,000,000.00)	N
101-000-694.000	OTHER MISC. INCOME	8,246.88	0.00	0.00	8,000.00	8,000.00	Y
101-000-694.001	CFSE DRAW	48,537.00	45,000.00	45,000.00	48,000.00	3,000.00	Y
101-000-696.100	FRIENDS OF THE LIBRA	24,064.74	30,000.00	30,000.00	37,000.00	7,000.00	N
101-790-706.000	SALARIES/WAGES - PER	1,332,928.48	2,325,000.00	2,325,000.00	2,355,000.00	30,000.00	N
101-790-707.000	SALARIES/WAGES-TEMPO	2,744.83	35,000.00	35,000.00	5,000.00	(30,000.00)	N
101-790-715.000	EMPLOYERS FICA TAXES	99,722.51	160,000.00	160,000.00	170,000.00	10,000.00	N
101-790-741.200	BOOKS & MATERIALS -	134,120.64	160,000.00	160,000.00	180,000.00	20,000.00	Y
101-790-741.300	BOOKS & MATERIALS -	276.10	2,000.00	2,000.00	1,000.00	(1,000.00)	N
101-790-818.001	CATALOG	114,371.30	84,000.00	84,000.00	100,000.00	16,000.00	Y
101-790-860.000	TRANSPORTATION	15.00	2,000.00	2,000.00	1,000.00	(1,000.00)	N
101-790-880.000-COM	COMMUNITY PROMOTION	11,952.85	20,000.00	20,000.00	24,000.00	4,000.00	N
101-790-880.000-MAR	COMMUNITY PROMOTION	31,065.04	45,000.00	45,000.00	50,000.00	5,000.00	Y
101-790-945.000	TAX REFUNDS - PRIOR	0.00	2,000.00	2,000.00	1,000.00	(1,000.00)	N
101-790-976.000	BLDG ADDITIONS & IMP	402,453.00	1,100,000.00	1,250,000.00	1,375,000.00	125,000.00	N
Total Revenues:		0.00	0.00	0.00	4,767,000.00	(2,000,000.00)	
Total Expenditures:		0.00	0.00	0.00	6,767,000.00		
Net Rev/Exp:		0.00	0.00	0.00	(2,000,000.00)		

5.2

TO:	Plymouth District Library Board	**DATE:**	August 13, 2025
RE:	Blanket Purchase Order Updates, Approval	**FROM:**	Shauna Anderson, Director

We are receiving final quotes for the installation of the building renovations, and we need to allocate more funding toward the blanket purchase orders attributed to Shaw Construction. Additionally, there are changes to our facility vendor needs that necessitate some updates as well. As always, these updates already fit within the budget approved by the board.

- **INCREASE the Shaw Construction PO from $400,000 to $520,000.** Quotes for the millwork for the youth department are coming back significantly larger than anticipated. This still fits within the scope of the budget, but allocates more funding to Shaw construction to oversee the coordination of this construction, which is anticipated to begin in October and last through the end of the year.
- **DECREASE the Assa Abloy PO from $7,000 to $4,500.**
- **INCREASE the BC Ten Air PO from $35,000 to $38,000.** BC Ten has taken on a number of projects to increase the efficiency and performance of our HVAC system, in addition to their regular maintenance.
- **ADD a new PO for Cee Clean for $5,500.** We work with this vendor for window cleaning, power washing, and floor mat replacement throughout the building, but had not originally expected to spend over $5k with them this year. We had anticipated working with Cintas on floor mats at the start of the year, but have continued to use Cee Clean.

RESOLVED BY _________, SECONDED BY ____________ TO APPROVE THE UPDATED BLANKET PURCHASE ORDER FIGURES AS PRESENTED.