PLYMOUTH DISTRICT LIBRARY

TO: Plymouth District Library Board
RE: August 2025 Financial Report
DATE: September 10, 2025
FROM: Shauna Anderson, Director

REVENUES

- The Library received $15,675 from the Friends of the Library to be used for program support.

EXPENDITURES

Through seven months (67%) of the year, recorded expenditures to date are only at 55% 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 60%.

INVESTMENTS

Account	Interest Earned AUGUST	Interest Earned YTD	Balance as of 08/31/2025
MI Class	$ 11,139.65	$ 86,311.40	$ 3,020,229.71
Operating & Savings	$ 1,371.18	$ 24,322.18	$ 1,436,879.65
CFCU	$ 956.41	$ 5,982.06	$ 826,188.86*

**As of 08/01/2025 the three CFCU CD's matured and were transferred to one Money Market account*

BUDGET

There are currently four accounts over budget (101-790-818.001 Catalog; 101-790-910.000 Insurance & Bonds; 101-790-911.000 Workers Compensation; 101-790-945.000 Tax Refunds - Prior Years). The budget overages likely 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 reclassify 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.

MOTIONED BY TRUSTEE _________, SECONDED BY TRUSTEE___________, TO ACCEPT THE AUGUST 2025 FINANCIAL REPORT AND APPROVE CHECKS #33952- 34019, PAYROLL, CREDIT CARD PAYMENTS, AND RETIREMENT TRANSFERS.

09/04/2025 CHECK REGISTER FOR PLYMOUTH DISTRICT LIBRARY

CHECK DATE 08/01/2025 - 08/31/2025

Check Date	Check	Vendor Name	Amount		Status
Bank 101 101					
08/04/2025	33952	ABBY B. PHOTOGRAPHY	2,505.00		Cleared
08/04/2025	33953	AMAZON CAPITAL SERVICES, INC	377.90		Cleared
08/04/2025	33954	Baker & Taylor Entertainment	1,238.41		Cleared
08/04/2025	33955	DTE Energy	13,092.70		Cleared
08/04/2025	33956	EXECUTIVE PROPERTY MAINTENANCE, INC.	524.50		Cleared
08/04/2025	33957	FERAL FLORA	1,880.00		Cleared
08/04/2025	33958	GREEN EARTH COATINGS	16,536.00		Cleared
08/04/2025	33959	INGRAM LIBRARY SERVICES	2,743.90		Cleared
08/04/2025	33960	Lansing Sanitary Supply, Inc.	368.65		Cleared
08/04/2025	33961	Library Design Associates	103,697.00		Cleared
08/04/2025	33962	Michigan.com	600.33		Cleared
08/04/2025	33963	Midwest Tape	992.24		Cleared
08/04/2025	33964	Mutual of Omaha	98.78		Cleared
08/04/2025	33965	CENGAGE LEARNING INC/GALE	399.95		Cleared
08/11/2025	227(E)	Chase - Cardmember Service	35,286.17		Cleared
08/11/2025	228(E)	VOID	0.00	V	Cleared
08/11/2025	229(E)	VOID	0.00	V	Cleared
08/11/2025	230(E)	VOID	0.00	V	Cleared
08/11/2025	231(E)	VOID	0.00	V	Cleared
08/11/2025	33966	ALBAM AQUARIUMS	129.00		Cleared
08/11/2025	33967	AMAZON CAPITAL SERVICES, INC	696.61		Cleared
08/11/2025	33968	BC Ten Air	4,360.00		Cleared
08/11/2025	33969	CEE CLEAN WINDOW CLEANING CO	460.00		Cleared
08/11/2025	33970	City of Plymouth	1,009.67		Cleared
08/11/2025	33971	CONSUMERS ENERGY	143.82		Cleared
08/11/2025	33972	CORKBOARD.COM	640.00		Open
08/11/2025	33973	DEMCO	125.00		Cleared
08/11/2025	33974	FERAL FLORA	1,880.00		Cleared
08/11/2025	33975	Graybar Electric Co., Inc.	21.34		Cleared
08/11/2025	33976	GRAYSON LIVING	23,992.95	V	Cleared
08/11/2025	33977	Guardian Alarm	1,575.00		Cleared
08/11/2025	33978	HOSE, ZACH	1,665.00		Cleared
08/11/2025	33979	INSIDEOUT LITERARY ARTS	400.00		Cleared
08/11/2025	33980	Kanopy, LLC.	623.05		Cleared
08/11/2025	33981	LB Office Products	1,384.22		Cleared
08/11/2025	33982	Leader Business Networks	1,237.48		Cleared
08/11/2025	33983	Merritt Cieslak Design	2,280.00		Cleared
08/11/2025	33984	MICHIGAN DEPARTMENT OF LICENSING AND REGULATORY AFFAIRS	150.00	V	Cleared
08/11/2025	33985	Midwest Tape	10,239.26		Cleared
08/11/2025	33986	OverDrive, Inc.	1,917.55		Cleared
08/11/2025	33987	PLANTE & MORAN, PLLC	1,178.75		Cleared
08/11/2025	33988	Proquest-CSA LLC	4,710.00		Cleared
08/11/2025	33989	RESTAURANT FURNITURE PLUS	6,055.90		Cleared
08/11/2025	33990	ShredCorp	40.00		Cleared
08/11/2025	33991	The Library Network	4,996.22		Cleared
08/11/2025	33992	United States Postal Service	2,065.93		Cleared
08/18/2025	33993	AMAZON CAPITAL SERVICES, INC	288.90		Open
08/18/2025	33994	Baker & Taylor Entertainment	2,295.87		Cleared
08/18/2025	33995	Blue Care Network	2,440.22		Cleared
08/18/2025	33996	Cintas First Aid & Safety	638.16		Cleared
08/18/2025	33997	INGRAM LIBRARY SERVICES	1,784.43		Cleared
08/18/2025	33998	Interactive Sciences, Inc.	497.83		Cleared
08/18/2025	33999	LB Office Products	195.38		Cleared
08/18/2025	34000	Midwest Tape	731.76		Cleared
08/18/2025	34001	STATE OF MICHIGAN	150.00		Cleared
08/18/2025	34002	TriStar Fire Protection, Inc.	425.00		Cleared
08/21/2025	34003	GRAYSON LIVING	23,992.95		Cleared
08/25/2025	34004	ABBY B. PHOTOGRAPHY	840.00		Open
08/25/2025	34005	ALBAM AQUARIUMS	7,550.00		Open
08/25/2025	34006	ALLEGRA MARKETING PRINT AND MAIL	2,452.91		Cleared

08/25/2025	34007	AMAZON CAPITAL SERVICES, INC	361.75	Open
08/25/2025	34008	Baker & Taylor Entertainment	1,520.51	Cleared
08/25/2025	34009	Blue Care Network	27,086.70	Cleared
08/25/2025	34010	COMMUNITY PUBLISHING & MARKETING LLC	495.00	Cleared
08/25/2025	34011	Delta Dental Insurance	1,836.54	Cleared
08/25/2025	34012	EXECUTIVE PROPERTY MAINTENANCE, INC.	524.50	Cleared
08/25/2025	34013	Foster, Swift, Collins & Smith	841.50	Cleared
08/25/2025	34014	INGRAM LIBRARY SERVICES	9,181.26	Cleared
08/25/2025	34015	LB Office Products	1,619.50	Cleared
08/25/2025	34016	Midwest Tape	49.48	Open
08/25/2025	34017	PLYMOUTH COMMUNITY CHAMBER OF COMMERCE	50.00	Cleared
08/25/2025	34018	REDFORD LOCK SECURITY SOLUTIONS	200.00	Open
08/25/2025	34019	TONY'S UPHOLSTERY DESIGN & BUILD	7,752.70	Cleared
101 TOTALS:				
Total of 73 Checks:			350,121.13	
Less 6 Void Checks:			24,142.95	
Total of 67 Disburser			325,978.18	

August 2025 Payroll and Retirement Transfer

Date	Description	Amount
8/1/2025	Payroll - Nationwide payment	$7,280.98
8/11/2025	MERS payment for July 2025	$20,601.00
8/14/2025	Payroll	$90,669.92
8/15/2025	Payroll - Nationwide payment	$7,464.44
8/28/2025	Payroll	$92,172.33
8/29/2025	Payroll - Nationwide payment	$7,464.44
		$225,653.11

August 2025 EFT Payments

Date	Description	Amount
7/15/2025	CC - Chase 9825	$27,231.64
		$27,231.64

BALANCE SHEET REPORT FOR PLYMOUTH DISTRICT LIBRARY
Balance As Of 08/31/2025

GL Number	Description	YTD Balance 08/31/2025 Normal (Abnormal)
Fund: 101 GENERAL OPERATING FUND		
***** Assets *****		
101-000-001.000	CASH/OPERATING CHECKING	1,436,879.65
101-000-002.001	CFCU	826,188.86
101-000-002.003	MICHIGAN CLASS	3,020,229.71
101-000-039.000	RETIREE INS CO-PAY	61,361.65
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		5,345,369.87
***** Liabilities *****		
101-000-202.000	ACCOUNTS PAYABLE	101,015.14
Total Liabilities		101,015.14
***** Fund Equity *****		
101-000-390.000	FUND BALANCE	4,213,695.81
Total Fund Equity		4,213,695.81
Total Fund 101:		
TOTAL ASSETS		5,345,369.87
BEG. FUND BALANCE		4,213,695.81
+ NET OF REVENUES & EXPENDITURES		1,030,658.92
= ENDING FUND BALANCE		5,244,354.73
+ LIABILITIES		101,015.14
= TOTAL LIABILITIES AND FUND BALANCE		5,345,369.87

REVENUE AND EXPENDITURE REPORT FOR PLYMOUTH DISTRICT LIBRARY

Balance As Of 08/31/2025
% Fiscal Year Completed: 66.58
*NOTE: Available Balance / Pct Budget does not reflect amounts encumbered.

GL Number	Description	2025 Amended Budget	YTD Balance 08/31/2025 Normal (Abnormal)	Activity For 08/31/2025 Increase (Decrease)	Available Balance 08/31/2025 Normal (Abnormal)	% Bdgt Used
Fund: 101 GENERAL OPERATING FUND						
Account Category: Revenues						
Department: 000 NONE						
101-000-403.000	PROPERTY TAXES CURRENT	4,200,000.00	4,201,078.88	0.00	(1,078.88)	100.03
101-000-407.000	PROPERTY TAXES/DELINQUENT	100,000.00	100,806.69	0.00	(806.69)	100.81
101-000-538.000	GRANTS	25,000.00	25,838.00	4,800.00	(838.00)	103.35
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	40,000.00	40,532.42	0.00	(532.42)	101.33
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	2,790.24	140.47	2,209.76	55.80
101-000-672.000	INTEREST ON INVESTMENTS	110,000.00	116,615.64	13,467.24	(6,615.64)	106.01
101-000-694.000	OTHER MISC. INCOME	8,000.00	8,240.70	144.71	(240.70)	103.01
101-000-694.001	CFSE DRAW	48,000.00	48,537.00	0.00	(537.00)	101.12
101-000-695.000	COPIER FEES	7,000.00	5,677.15	664.05	1,322.85	81.10
101-000-696.000	DONATIONS & CONTRIBUTIONS	5,000.00	2,520.35	207.00	2,479.65	50.41
101-000-696.100	FRIENDS OF THE LIBRARY	37,000.00	24,064.74	15,675.39	12,935.26	65.04
101-000-698.000	SUNDRY-CASH OVER/SHORT	0.00	2.41	(3.86)	(2.41)	100.00
Total Dept 000 - NONE		4,767,000.00	4,739,218.32	35,095.00	27,781.68	99.42
Revenues		4,767,000.00	4,739,218.32	35,095.00	27,781.68	99.42
Account Category: Expenditures						
Department: 790 LIBRARY						
101-790-706.000	SALARIES/WAGES - PERMANENT	2,355,000.00	1,512,572.23	179,643.75	842,427.77	64.23
101-790-707.000	SALARIES/WAGES-TEMPORARY	5,000.00	2,744.83	0.00	2,255.17	54.90
101-790-715.000	EMPLOYERS FICA TAXES	170,000.00	113,218.59	13,496.08	56,781.41	66.60
101-790-716.000	HOSPITALIZATION/DENTAL/OPTICAL	300,000.00	178,612.35	28,369.55	121,387.65	59.54
101-790-717.000	LIFE & DISABILITY	18,000.00	13,012.29	1,612.39	4,987.71	72.29
101-790-718.000	RETIREMENT	340,000.00	182,531.41	(1,675.70)	157,468.59	53.69
101-790-740.000	OPERATING SUPPLIES	50,000.00	24,008.23	2,688.04	25,991.77	48.02
101-790-740.200	BUILDING SUPPLIES	30,000.00	20,789.30	2,272.19	9,210.70	69.30
101-790-741.000	BOOKS & MATERIALS	270,000.00	150,003.50	19,233.36	119,996.50	55.56
101-790-741.100	BOOKS & MATERIALS - DATABASES	55,000.00	54,598.84	497.83	401.16	99.27
101-790-741.200	BOOKS & MATERIALS - E-RESOURCES	180,000.00	134,120.64	12,779.86	45,879.36	74.51
101-790-741.300	BOOKS & MATERIALS - ILL	1,000.00	292.09	15.99	707.91	29.21
101-790-818.000	CONTRACTUAL SERVICES	150,000.00	113,624.72	2,730.87	36,375.28	75.75
101-790-818.001	CATALOG	100,000.00	114,371.30	4,710.00	(14,371.30)	114.37
101-790-850.000	COMMUNICATIONS	25,000.00	14,498.04	5,492.56	10,501.96	57.99
101-790-860.000	TRANSPORTATION	1,000.00	15.00	0.00	985.00	1.50
101-790-864.000	CONFERENCES & TRAINING	35,000.00	20,201.61	5,038.88	14,798.39	57.72
101-790-880.000	COMMUNITY PROMOTION	74,000.00	51,751.73	9,595.49	22,248.27	69.93
101-790-880.001	EVENTS (FRIENDS)	30,000.00	29,455.83	1,386.37	544.17	98.19
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	93,985.44	13,603.63	86,014.56	52.21
101-790-930.000	REPAIRS & MAINTENANCE	130,000.00	99,241.22	10,007.50	30,758.78	76.34
101-790-945.000	TAX REFUNDS - PRIOR YEAR(S)	1,000.00	1,888.55	1,888.55	(888.55)	188.86
101-790-956.000	MISCELLANEOUS	275,000.00	0.00	0.00	275,000.00	0.00
101-790-976.000	BLDG ADDITIONS & IMPROVEMENTS	1,375,000.00	478,826.00	78,653.00	896,174.00	34.82
101-790-977.000	FURNITURE	400,000.00	125,042.64	70,629.08	274,957.36	31.26
101-790-983.000	TECHNOLOGY	150,000.00	74,505.71	5,935.85	75,494.29	49.67

REVENUE AND EXPENDITURE REPORT FOR PLYMOUTH DISTRICT LIBRARY

Balance As Of 08/31/2025
% Fiscal Year Completed: 66.58
*NOTE: Available Balance / Pct Budget does not reflect amounts encumbered.

GL Number	Description	2025 Amended Budget	YTD Balance 08/31/2025 Normal (Abnormal)	Activity For 08/31/2025 Increase (Decrease)	Available Balance 08/31/2025 Normal (Abnormal)	% Bdgt Used
Fund: 101 GENERAL OPERATING FUND						
Account Category: Expenditures						
Department: 790 LIBRARY						
	Total Dept 790 - LIBRARY	6,767,000.00	3,708,559.40	468,605.12	3,058,440.60	54.80
	Expenditures	6,767,000.00	3,708,559.40	468,605.12	3,058,440.60	54.80
Fund 101 - GENERAL OPERATING FUND:						
TOTAL REVENUES		4,767,000.00	4,739,218.32	35,095.00	27,781.68	99.42
TOTAL EXPENDITURES		6,767,000.00	3,708,559.40	468,605.12	3,058,440.60	54.80
NET OF REVENUES & EXPENDITURES:		(2,000,000.00)	1,030,658.92	(433,510.12)	(3,030,658.92)	