TO: Plymouth District Library Board

RE: December 2025 Financial Report

DATE: January 14, 2026

FROM: Shauna Anderson, Library Director

REVENUE

- The Library received $404,739.68 from Plymouth Township for property tax collections thru 12/15/2025. This was a receipt for FY 2026 and will be recorded as Revenue in January 2026
- The Library transferred $88,000 from their VEBA trust to cover their liabilities related to retiree insurance.

EXPENDITURES

Through 12 months (100%) of the year, recorded expenditures to date are only at 84% of the total budget. We have begun closing the year and preparing for the audit. It is likely there will be additional accruals posted back to 12/31 in the next several months.

INVESTMENTS

Bank Account	Interest Earned DECEMBER	Interest Earned YTD	Account Balance as of 12/31/25
MI Class	$ 8,562.47	$ 124,583.76	$ 2,558,502.07
Operating & Savings	$ 109.20	$ 25,316.70	$ 448,923.05
CFCU*	$ 4,449.14	$ 15,527.78	$ 335,734.58

**As of 08/01/2025 the three CFCU CD's matured and were transferred to one MMKT acct.*

BUDGET

The budget-to-actual report reflects the most recent budget amendments approved by the Board of Trustees. Currently, no accounts are over budget. If year-end adjustments cause any line items to exceed budget, Plante Moran will work with Library Director, Shauna Anderson, to reclassify amounts from other accounts, as she has the authority to adjust budget allocations between line items.

MOTIONED BY TRUSTEE _________, SECONDED BY TRUSTEE___________, TO ACCEPT THE NOVEMBER 2025 FINANCIAL REPORT AND APPROVE CHECKS #34232-34304, PAYROLL, CREDIT CARD PAYMENTS, AND RETIREMENT TRANSFERS.

CHECK REGISTER FOR PLYMOUTH DISTRICT LIBRARY

CHECK DATE 12/01/2025 - 12/31/2025

Check Date	Check	Vendor Name	Amount		Status
Bank 101 101					
12/01/2025	34232	AMAZON CAPITAL SERVICES, INC	303.29		Cleared
12/01/2025	34233	Delta Dental Insurance	1,605.38		Cleared
12/01/2025	34234	DEMCO	631.97		Cleared
12/01/2025	34235	LB Office Products	733.44		Cleared
12/01/2025	34236	Library Ideas	1,201.72		Cleared
12/01/2025	34237	LIBRARY SKILLS	1,728.00		Cleared
12/01/2025	34238	Midwest Tape	717.49		Cleared
12/01/2025	34239	REILLY, ANNE MARIE	56.94		Cleared
12/01/2025	34240	Security 101	2,499.50		Cleared
12/04/2025	241(E)	Chase - Cardmember Service	6,148.21		Cleared
12/04/2025	242(E)	VOID	0.00	V	Open
12/04/2025	243(E)	VOID	0.00	V	Open
12/04/2025	244(E)	VOID	0.00	V	Open
12/04/2025	245(E)	VOID	0.00	V	Open
12/08/2025	34241	ABBY B. PHOTOGRAPHY	1,755.00	V	Open
12/08/2025	34242	ABBY B. PHOTOGRAPHY	1,755.00		Cleared
12/08/2025	34243	ALBAM AQUARIUMS	467.00		Open
12/08/2025	34244	AMAZON CAPITAL SERVICES, INC	246.47		Cleared
12/08/2025	34245	CEE CLEAN WINDOW CLEANING CO	465.00		Cleared
12/08/2025	34246	CHELSEA DISTRICT LIBRARY	28.00		Cleared
12/08/2025	34247	CINTAS CORP	1,446.73		Cleared
12/08/2025	34248	City of Plymouth	917.15		Cleared
12/08/2025	34249	EQUINOX LIBRARY INITIATIVE	17,750.00		Open
12/08/2025	34250	EUROPEAN TRAIN ENTHUSIASTS, GRE	400.00		Cleared
12/08/2025	34251	Green Brain Comics	239.85		Cleared
12/08/2025	34252	HATTERAS	219.83		Cleared
12/08/2025	34253	INGRAM LIBRARY SERVICES	8,096.29		Cleared
12/08/2025	34254	Kanopy, LLC.	795.60		Cleared
12/08/2025	34255	Lansing Sanitary Supply, Inc.	74.87		Cleared
12/08/2025	34256	Merritt Cieslak Design	1,140.00		Cleared
12/08/2025	34257	Midwest Tape	9,382.98		Cleared
12/08/2025	34258	Mossey Library	72.00		Cleared
12/08/2025	34259	Mutual of Omaha	1,486.55		Cleared
12/08/2025	34260	OverDrive, Inc.	314.47		Cleared
12/08/2025	34261	PAWS AND EFFECT	75.00		Open
12/08/2025	34262	THE FRIENDS OF THE LIBRARY	50.00		Cleared
12/08/2025	34263	The Library Network	5,993.11		Cleared
12/08/2025	34264	TODAY'S BUSINESS SOLUTIONS INC.	1,095.00		Cleared
12/11/2025	246(E)	Chase - Cardmember Service	4,200.09		Cleared
12/11/2025	247(E)	VOID	0.00	V	Open
12/11/2025	248(E)	VOID	0.00	V	Open
12/11/2025	249(E)	VOID	0.00	V	Open

12/15/2025	34265	THE FRIENDS OF THE LIBRARY	225.00		Cleared
12/15/2025	34266	ALBAM AQUARIUMS	448.00		Open
12/15/2025	34267	AMAZON CAPITAL SERVICES, INC	28.74		Cleared
12/15/2025	34268	BC Ten Air	3,215.00		Cleared
12/15/2025	34269	Clarkson Independence District	24.00		Open
12/15/2025	34270	CONSUMERS ENERGY	1,104.65		Cleared
12/15/2025	34271	Green Electrical Solutions,LLC	5,918.00		Open
12/15/2025	34272	INGRAM LIBRARY SERVICES	4,794.55		Cleared
12/15/2025	34273	LB Office Products	159.80		Cleared
12/15/2025	34274	Leader Business Networks	883.61		Cleared
12/15/2025	34275	Midwest Tape	363.86		Cleared
12/15/2025	34276	Monroe County Library System	17.99		Cleared
12/15/2025	34277	PLANTE & MORAN, PLLC	1,381.25		Cleared
12/15/2025	34278	REILLY, ANNE MARIE	49.24		Cleared
12/15/2025	34279	Rocket Enterprise, Inc.	375.00		Cleared
12/15/2025	34280	SEHI COMPUTER PRODUCTS, INC.	2,627.24		Cleared
12/15/2025	34281	THE FRIENDS OF THE LIBRARY	31.00		Cleared
12/15/2025	34282	Total Energy Systems, LLC	376.00		Cleared
12/22/2025	34283	AMAZON CAPITAL SERVICES, INC	119.22		Cleared
12/22/2025	34284	Blue Care Network	26,838.12		Cleared
12/22/2025	34285	CINTAS CORP	618.78		Cleared
12/22/2025	34286	EBSCO Subscription Services	12.09		Cleared
12/22/2025	34287	FRAME WORKS	333.59		Open
12/22/2025	34288	GREEN EARTH COATINGS	1,360.00		Open
12/22/2025	34289	HOSE, ZACH	1,665.00		Cleared
12/22/2025	34290	INGRAM LIBRARY SERVICES	5,313.62		Cleared
12/22/2025	34291	Lansing Sanitary Supply, Inc.	491.83		Cleared
12/22/2025	34292	LB Office Products	983.10		Cleared
12/22/2025	34293	Library Design Associates	36,546.00		Cleared
12/22/2025	34294	Library Ideas	649.05		Open
12/22/2025	34295	Midwest Tape	68.21		Open
12/22/2025	34296	MURPHY & SPAGNUOLO, P.C.	381.50		Cleared
12/22/2025	34297	SHAW CONSTRUCTION & MANAGEME	104,132.49		Cleared
12/22/2025	34298	THE FRIENDS OF THE LIBRARY	150.00		Cleared
12/29/2025	34299	AMAZON CAPITAL SERVICES, INC	1,381.68		Open
12/29/2025	34300	CEE CLEAN WINDOW CLEANING CO	180.00		Open
12/29/2025	34301	DTE Energy	11,945.92		Open
12/29/2025	34302	LAN-TEC INC.	4,999.99		Open
12/29/2025	34303	LB Office Products	179.91		Open
12/29/2025	34304	The Library Network	470.40		Open
12/30/2025	250(E)	Chase - Cardmember Service	12,681.15		Cleared
12/30/2025	251(E)	VOID	0.00	V	Open
12/30/2025	252(E)	VOID	0.00	V	Open
101 TOTALS:					
Total of 85 Checks:			307,616.51		
Less 10 Void Check			1,755.00		
Total of 75 Disburs			305,861.51		

December 2025 Payroll and Retirement Transfer

Date	Description	Amount
12/1/2025	HCSP payment for November 2025	$4,100.00
12/4/2025	Payroll	$87,077.20
12/5/2025	Payroll - Nationwide payment	$7,552.86
12/11/2025	MERS payment for November 2025	$20,601.00
12/18/2025	Payroll	$90,737.01
12/19/2025	Payroll - Nationwide payment	$7,552.86
12/31/2025	Payroll	$88,773.88
12/31/2025	HCSP payment for December 2025	$3,800.00
		$310,194.81

December 2025 EFT Payments

Date	Description	Amount
12/15/2025	CC - Chase 9825	$4,200.09
12/26/2025	CC - Commercial Card 7900	$12,681.15
		$16,881.24

BALANCE SHEET REPORT FOR PLYMOUTH DISTRICT LIBRARY
Balance As Of 12/31/2025

GL Number	Description	YTD Balance 12/31/2025 Normal (Abnormal)
Fund: 101 GENERAL OPERATING FUND		
***** Assets *****		
101-000-001.000	CASH/OPERATING CHECKING	448,923.05
101-000-002.001	CFCU	335,734.58
101-000-002.003	MICHIGAN CLASS	2,558,502.07
101-000-039.000	RETIREE INS CO-PAY	9,518.15
101-000-123.000	PREPAID EXPENSES	97,734.09
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		3,451,121.94
***** Liabilities *****		
101-000-202.000	ACCOUNTS PAYABLE	51,884.80
101-000-339.000	DEFERRED REVENUES	404,739.68
Total Liabilities		456,624.48
***** Fund Equity *****		
101-000-390.000	FUND BALANCE	4,213,695.81
Total Fund Equity		4,213,695.81
Total Fund 101:		
TOTAL ASSETS		3,451,121.94
BEG. FUND BALANCE		4,213,695.81
+ NET OF REVENUES & EXPENDITURES		(1,219,198.35)
= ENDING FUND BALANCE		2,994,497.46
+ LIABILITIES		456,624.48
= TOTAL LIABILITIES AND FUND BALANCE		3,451,121.94

REVENUE AND EXPENDITURE REPORT FOR PLYMOUTH DISTRICT LIBRARY

Balance As Of 12/31/2025
% Fiscal Year Completed: 100.00
*NOTE: Available Balance / Pct Budget does not reflect amounts encumbered.

GL Number	Description	2025 Amended Budget	YTD Balance 12/31/2025 Normal (Abnormal)	Activity For 12/31/2025 Increase (Decrease)	Available Balance 12/31/2025 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	101,485.36	79.64	(1,485.36)	101.49
101-000-538.000	GRANTS	25,000.00	25,838.00	0.00	(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	44,504.19	0.00	(4,504.19)	111.26
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	3,999.74	286.16	1,000.26	79.99
101-000-672.000	INTEREST ON INVESTMENTS	110,000.00	165,428.24	13,120.81	(55,428.24)	150.39
101-000-692.000	OTHER FINANCING SOURCES - SUBSCRIPTI	145,000.00	0.00	0.00	145,000.00	0.00
101-000-694.000	OTHER MISC. INCOME	8,000.00	11,321.77	4.00	(3,321.77)	141.52
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	8,342.47	979.42	(1,342.47)	119.18
101-000-696.000	DONATIONS & CONTRIBUTIONS	5,000.00	4,466.70	1,271.05	533.30	89.33
101-000-696.100	FRIENDS OF THE LIBRARY	37,000.00	35,070.14	4.00	1,929.86	94.78
101-000-696.200	ADOPT-A-MAGAZINE	0.00	1,268.58	636.76	(1,268.58)	100.00
101-000-698.000	SUNDRY-CASH OVER/SHORT	0.00	6.05	17.95	(6.05)	100.00
Total Dept 000 - NONE		4,912,000.00	4,813,861.22	16,399.79	98,138.78	98.00
Revenues		4,912,000.00	4,813,861.22	16,399.79	98,138.78	98.00
Account Category: Expenditures						
Department: 790 LIBRARY						
101-790-706.000	SALARIES/WAGES - PERMANENT	2,400,000.00	2,325,365.53	265,010.45	74,634.47	96.89
101-790-707.000	SALARIES/WAGES-TEMPORARY	3,000.00	2,744.83	0.00	255.17	91.49
101-790-715.000	EMPLOYERS FICA TAXES	175,000.00	173,483.68	19,594.58	1,516.32	99.13
101-790-716.000	HOSPITALIZATION/DENTAL/OPTICAL	260,000.00	259,329.83	17,683.74	670.17	99.74
101-790-717.000	LIFE & DISABILITY	18,000.00	17,695.78	1,486.55	304.22	98.31
101-790-718.000	RETIREMENT	295,000.00	287,169.73	28,148.58	7,830.27	97.35
101-790-740.000	OPERATING SUPPLIES	45,000.00	44,842.06	4,069.92	157.94	99.65
101-790-740.200	BUILDING SUPPLIES	34,000.00	29,495.67	903.08	4,504.33	86.75
101-790-741.000	BOOKS & MATERIALS	251,000.00	237,715.03	26,527.29	13,284.97	94.71
101-790-741.100	BOOKS & MATERIALS - DATABASES	55,000.00	50,203.72	0.00	4,796.28	91.28
101-790-741.200	BOOKS & MATERIALS - E-RESOURCES	180,000.00	175,271.58	20,145.82	4,728.42	97.37
101-790-741.300	BOOKS & MATERIALS - ILL	1,000.00	504.00	41.99	496.00	50.40
101-790-818.000	CONTRACTUAL SERVICES	285,000.00	131,403.70	6,887.84	153,596.30	46.11
101-790-818.001	CATALOG	130,000.00	121,868.77	17,750.00	8,131.23	93.75
101-790-850.000	COMMUNICATIONS	25,000.00	20,019.06	3,505.46	4,980.94	80.08
101-790-860.000	TRANSPORTATION	1,000.00	75.00	45.00	925.00	7.50
101-790-864.000	CONFERENCES & TRAINING	27,000.00	26,217.67	2,782.35	782.33	97.10
101-790-880.000	COMMUNITY PROMOTION	67,000.00	63,886.66	2,414.10	3,113.34	95.35
101-790-880.001	EVENTS (FRIENDS)	40,000.00	37,688.72	2,235.73	2,311.28	94.22
101-790-910.000	INSURANCE & BONDS	67,000.00	66,862.27	2,152.00	137.73	99.79
101-790-911.000	WORKERS COMPENSATION	6,000.00	5,653.23	0.00	346.77	94.22
101-790-920.000	UTILITIES	160,000.00	140,119.73	14,531.65	19,880.27	87.57
101-790-930.000	REPAIRS & MAINTENANCE	135,000.00	120,084.61	11,740.21	14,915.39	88.95
101-790-945.000	TAX REFUNDS - PRIOR YEAR(S)	2,000.00	1,888.55	0.00	111.45	94.43
101-790-956.000	MISCELLANEOUS	275,000.00	0.00	0.00	275,000.00	0.00
101-790-976.000	BLDG ADDITIONS & IMPROVEMENTS	1,825,000.00	1,287,428.62	138,359.29	537,571.38	70.54

GL Number	Description	2025 Amended Budget	YTD Balance 12/31/2025 Normal (Abnormal)	Activity For 12/31/2025 Increase (Decrease)	Available Balance 12/31/2025 Normal (Abnormal)	% Bdgt Used
Fund: 101 GENERAL OPERATING FUND						
Account Category: Expenditures						
Department: 790 LIBRARY						
101-790-977.000	FURNITURE	295,000.00	278,228.18	46,011.82	16,771.82	94.31
101-790-983.000	TECHNOLOGY	130,000.00	127,813.36	11,835.86	2,186.64	98.32
Total Dept 790 - LIBRARY		7,187,000.00	6,033,059.57	643,863.31	1,153,940.43	83.94
Expenditures		7,187,000.00	6,033,059.57	643,863.31	1,153,940.43	83.94
Fund 101 - GENERAL OPERATING FUND:						
TOTAL REVENUES		4,912,000.00	4,813,861.22	16,399.79	98,138.78	98.00
TOTAL EXPENDITURES		7,187,000.00	6,033,059.57	643,863.31	1,153,940.43	83.94
NET OF REVENUES & EXPENDITURES:		(2,275,000.00)	(1,219,198.35)	(627,463.52)	(1,055,801.65)	

7.1

PLYMOUTH DISTRICT LIBRARY

TO:	Plymouth District Library Board	**DATE:**	January 15, 2026
RE:	2026 Budget Amendment, Approval	**FROM:**	Shauna Anderson, Director

To finish our building projects from 2025, we will need to roll over the unspent funding to complete that work to our 2026 fiscal year budget. This spending will come from $500,000 in fund balance already reserved for the project that went unspent in 2025. I have also earmarked miscellaneous funds to cover the balance asserted by Wayne County for the overpayment of past penal fines. I have attached a budget amendment report for your review.

MOTIONED BY _____, SECONDED BY ______, TO APPROVE THE PROPOSED BUDGET AMENDMENT, INCREASING OUR 2026 EXPENDITURES TO $5,595,000.

BATCH ADD BUDGET AMENDMENT REPORT FOR PLYMOUTH DISTRICT LIBRARY

GL Number	Description	2026 Activity	2026 Original Budget	2026 Amended Budget	New Amended	Change	Overbudget
101-790-956.000	MISCELLANEOUS	0.00	0.00	0.00	275,000.00	275,000.00	N
101-790-976.000	BLDG ADDITIONS & IMP	0.00	0.00	0.00	500,000.00	500,000.00	N
Total Revenues:		0.00	0.00	0.00	4,820,000.00	(775,000.00)	
Total Expenditures:		0.00	0.00	0.00	5,595,000.00		
Net Rev/Exp:		0.00	0.00	0.00	(775,000.00)		

7.2

TO:	Plymouth District Library Board	**DATE:**	January 15, 2026
RE:	Blanket Purchase Order Adjustments	**FROM:**	Shauna Anderson, Director

In order to complete the building renovation project, I am requesting that the blanket purchase orders for Shaw Construction and Green Earth Coatings be amended to include the leftover balance from their 2025 projects. This amount correlates with the amount added to the budget in the previous agenda item. A breakout is below.

Vendor	Line Item	Amount
Shaw Construction	Building Renovation (977)	$476,000
Green Earth Coatings	Building Renovation (977)	$24,000

MOTIONED BY ____, SECONDED BY _____, TO APPROVE THE UPDATED BLANKET PURCHASE ORDERS FOR SHAW CONSTRUCTION AND GREEN EARTH COATINGS AS AMENDED.