PLYMOUTH DISTRICT LIBRARY

TO: Plymouth District Library Board
DATE: July 10, 2026
RE: June 2026 Financial Report
FROM: Shauna Anderson, Library Director

REVENUE

- Earlier this month, we identified the tax settlement issues between the library and Wayne County. We sent an invoice to the county for a total of $4,570.34 to cover the PDL funds that need to be returned to the library. Additionally, we are still waiting for the $40,108.01 in 2026 Penal Fine funding that was erroneously sent to the City of Plymouth.
- The library received a reimbursement of $2,122.30 from Plymouth Township for tax refunds that the library was over-invoiced for earlier this spring.

EXPENDITURES

- The library wrapped up the final phase of our construction project. We expect that final billing will occur in July after punch list projects have been addressed.
- Through six months (49.59%) of the year, recorded expenditures to date are at 53.03% of the total budget. This is due to the wrap-up of our long construction project.

INVESTMENTS

Bank Account	Interest Earned APRIL	Interest Earned YTD	Account Balance as of 04/30/26
MI Class	$ 8,542.86	$ 50,514.57	$ 2,781,516.55
Operating & Savings	$ 999.57	$ 9,990.33	$ 1,645,176.25
orsa*	$ 1,032.57	$ 6,182.68	$ 341,917.26

MOTIONED BY TRUSTEE _________, SECONDED BY TRUSTEE___________, TO ACCEPT THE JUNE 2026 FINANCIAL REPORT AND APPROVE CHECKS #34646-34718, PAYROLL, CREDIT CARD PAYMENTS, AND RETIREMENT TRANSFERS.

CHECK REGISTER FOR PLYMOUTH DISTRICT LIBRARY

CHECK DATE 06/01/2026 - 06/30/2026

Check Date	Check	Vendor Name	Amount	Status
Bank 101 101				
06/01/2026	12(S)	The Library Network	0.00	Open
06/01/2026	34646	ADOBE INC.	4,776.72	Cleared
06/01/2026	34647	AMAZON CAPITAL SERVICES, INC	926.51	Cleared
06/01/2026	34648	DTE Energy	12,095.30	Cleared
06/01/2026	34650	EMILY KASTNER	1,270.00	Cleared
06/01/2026	34651	Midwest Tape	535.82	Cleared
06/01/2026	34652	MOTOR CITY STREET DANCE ACADE	400.00	Cleared
06/01/2026	34653	Mutual of Omaha	1,660.77	Cleared
06/01/2026	34654	PLAYAWAY PRODUCTS	808.87	Cleared
06/01/2026	34655	THE FRIENDS OF THE LIBRARY	25.00	Cleared
06/01/2026	34656	STANCZAK, RAYMOND E.	100.00	Cleared
06/01/2026	34657	WHITE, JOSEPH B.	100.00	Cleared
06/01/2026	34658	EBSCO Subscription Services	48.80	Cleared
06/03/2026	271(E)	Chase - Cardmember Service	6,237.70	Cleared
06/08/2026	34659	ALBAM AQUARIUMS	279.00	Open
06/08/2026	34660	AMAZON CAPITAL SERVICES, INC	929.12	Cleared
06/08/2026	34661	CINTAS CORP	817.83	Cleared
06/08/2026	34662	City of Plymouth	563.93	Cleared
06/08/2026	34663	Foster, Swift, Collins & Smit	750.90	Cleared
06/08/2026	34664	GREEN EARTH COATINGS	14,945.00	Cleared
06/08/2026	34665	INGRAM LIBRARY SERVICES	5,677.04	Cleared
06/08/2026	34666	INNER ACTION DANCE	50.00	Open
06/08/2026	34667	Kanopy, LLC.	515.95	Cleared
06/08/2026	34668	Lansing Sanitary Supply, Inc.	205.68	Cleared
06/08/2026	34669	Library Design Associates	959.00	Cleared
06/08/2026	34670	Midwest Tape	10,007.04	Cleared
06/08/2026	34671	MML Workers' Comp Fund	6,195.00	Cleared
06/08/2026	34672	PAWS AND EFFECT	75.00	Open
06/08/2026	34673	PLANTE & MORAN, PLLC	672.50	Cleared
06/08/2026	34674	PLAYAWAY PRODUCTS	69.99	Cleared
06/08/2026	34675	SHAW CONSTRUCTION & MANAGEMEN	146,326.61	Cleared
06/15/2026	34676	AMAZON CAPITAL SERVICES, INC	142.79	Cleared
06/15/2026	34678	BC Ten Air	2,217.63	Cleared
06/15/2026	34679	CEE CLEAN WINDOW CLEANING CO	640.00	Cleared
06/15/2026	34680	City of Plymouth	130.45	Cleared
06/15/2026	34681	CONSUMERS ENERGY	455.05	Cleared
06/15/2026	34682	Leader Business Networks	1,452.12	Cleared
06/15/2026	34683	Library Ideas	1,140.36	Cleared
06/15/2026	34684	MCLS	125.00	Cleared
06/15/2026	34685	Merritt Cieslak Design	1,140.00	Cleared
06/15/2026	34686	Midwest Tape	235.90	Cleared
06/15/2026	34687	OverDrive, Inc.	4,249.59	Cleared
06/15/2026	34688	PLAYAWAY PRODUCTS	68.99	Cleared
06/15/2026	34689	Proquest-CSA LLC	4,874.85	Cleared
06/15/2026	34690	RACHAEL RENAE, LLC	200.00	Open
06/15/2026	34691	Security 101	150.36	Cleared
06/15/2026	34692	SMART BUSINESS SOURCE	195.78	Cleared
06/22/2026	34693	ALL CLOCKS REPAIRED	3,000.00	Cleared
06/22/2026	34694	AMAZON CAPITAL SERVICES, INC	1,124.95	Cleared
06/22/2026	34695	AMBIUS DETROIT	236.34	Open
06/22/2026	34696	BC Ten Air	2,365.59	Open
06/22/2026	34697	Blue Care Network	30,411.01	Cleared
06/22/2026	34698	BSB Communications, Inc.	1,088.52	Cleared
06/22/2026	34699	Green Electrical Solutions,LL	15,650.00	Cleared
06/22/2026	34700	INSTITUTE OF CONTINUING LEGAL	178.50	Cleared
06/22/2026	34701	MURPHY & SPAGNUOLO, P.C.	49.00	Cleared
06/22/2026	34702	Otis Elevator Company	12,555.12	Cleared
06/22/2026	34703	Security 101	3,535.75	Open
06/22/2026	34704	SHAW CONSTRUCTION & MANAGEMEN	124,154.97	Cleared
06/22/2026	34705	SMART BUSINESS SOURCE	269.94	Cleared
06/22/2026	34706	Staples Advantage	1,050.59	Cleared
06/29/2026	34707	ALIANA LARA-VALERIO	60.00	Open
06/29/2026	34708	AMAZON CAPITAL SERVICES, INC	644.32	Open
06/29/2026	34709	CINTAS CORP	908.92	Open
06/29/2026	34710	Delta Dental Insurance	1,760.24	Open
06/29/2026	34711	DTE Energy	12,890.91	Open
06/29/2026	34712	INGRAM LIBRARY SERVICES	7,640.02	Open
06/29/2026	34713	KATHERINE GALLANT	60.00	Open
06/29/2026	34714	MCLS	37,055.19	Open
06/29/2026	34715	Midwest Tape	639.52	Open
06/29/2026	34716	STANCZAK, RAYMOND E.	100.00	Open

CHECK REGISTER FOR PLYMOUTH DISTRICT LIBRARY

CHECK DATE 06/01/2026 - 06/30/2026

Check Date	Check	Vendor Name	Amount	Status
Bank 101 101				
06/29/2026	34717	THEODORA SHERIDAN	60.00	Open
06/29/2026	34718	WHITE, JOSEPH B.	100.00	Open
101 TOTALS:				
Total of 73 Checks:			493,033.35	
Less 0 Void Checks:			0.00	
Total of 73 Disbursements:			493,033.35	

BALANCE SHEET REPORT FOR PLYMOUTH DISTRICT LIBRARY

Balance As Of 06/30/2026

GL Number	Description	YTD Balance 06/30/2026 Normal (Abnormal)
Fund: 101 GENERAL OPERATING FUND		
***** Assets *****		
101-000-001.000	CASH/OPERATING CHECKING	1,575,654.45
101-000-002.001	CFCU	341,917.26
101-000-002.003	MICHIGAN CLASS	2,781,516.55
101-000-039.000	RETIREE INS CO-PAY	61,193.65
101-000-040.000	ACCOUNTS RECEIVABLE	44,000.00
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		4,804,991.91
***** Liabilities *****		
101-000-202.000	ACCOUNTS PAYABLE	63,866.16
101-000-215.000	ACCRUED LIABILITIES	274,638.00
101-000-339.000	DEFERRED REVENUES	44,000.00
Total Liabilities		382,504.16
***** Fund Equity *****		
101-000-390.000	FUND BALANCE	3,939,057.81
Total Fund Equity		3,939,057.81
Total Fund 101:		
TOTAL ASSETS		4,804,991.91
BEG. FUND BALANCE - 2025		3,939,057.81
+ NET OF REVENUES & EXPENDITURES		1,719,730.25
= ENDING FUND BALANCE		4,422,487.75
+ LIABILITIES		382,504.16
= TOTAL LIABILITIES AND FUND BALANCE		4,804,991.91

REVENUE AND EXPENDITURE REPORT FOR PLYMOUTH DISTRICT LIBRARY

Balance As Of 06/30/2026
% Fiscal Year Completed: 49.59
*NOTE: Available Balance / Pct Budget does not reflect amounts encumbered.

GL Number	Description	2026 Amended Budget	YTD Balance 06/30/2026 Normal (Abnormal)	Activity For 06/30/2026 Increase (Decrease)	Available Balance 06/30/2026 Normal (Abnormal)	% Bdgt Used
Fund: 101 GENERAL OPERATING FUND						
Account Category: Revenues						
Department: 000 NONE						
101-000-403.000	PROPERTY TAXES CURRENT	4,336,000.00	4,353,431.97	2,122.30	(17,431.97)	100.40
101-000-407.000	PROPERTY TAXES/DELINQUENT	50,000.00	8,062.02	0.00	41,937.98	16.12
101-000-538.000	GRANTS	20,000.00	10,600.00	0.00	9,400.00	53.00
101-000-569.000	STATE GRANTS OTHER	0.00	9,157.72	0.00	(9,157.72)	100.00
101-000-573.000	LOCAL COMMUNITY STABILIZATION SHARE	155,000.00	172,499.91	0.00	(17,499.91)	111.29
101-000-574.000	STATE REVENUES	38,000.00	20,001.04	0.00	17,998.96	52.63
101-000-662.000	PENAL FINES	25,000.00	40,106.10	0.00	(15,106.10)	160.42
101-000-664.000	BOOK FINES	6,000.00	1,561.51	660.53	4,438.49	26.03
101-000-672.000	INTEREST ON INVESTMENTS	100,000.00	66,687.58	10,575.00	33,312.42	66.69
101-000-694.000	OTHER MISC. INCOME	0.00	424.84	93.00	(424.84)	100.00
101-000-694.001	CFSE DRAW	48,000.00	49,020.00	0.00	(1,020.00)	102.13
101-000-695.000	COPIER FEES	7,000.00	6,814.67	1,514.68	185.33	97.35
101-000-696.000	DONATIONS & CONTRIBUTIONS	105,000.00	108,773.06	5,245.42	(3,773.06)	103.59
101-000-696.100	FRIENDS OF THE LIBRARY	30,000.00	6,293.05	25.00	23,706.95	20.98
101-000-698.000	SUNDRY-CASH OVER/SHORT	0.00	16.44	0.35	(16.44)	100.00
Total Dept 000 - NONE		4,920,000.00	4,853,449.91	20,236.28	66,550.09	98.65
Revenues		4,920,000.00	4,853,449.91	20,236.28	66,550.09	98.65
Account Category: Expenditures						
Department: 790 LIBRARY						
101-790-706.000	SALARIES/WAGES - PERMANENT	2,435,000.00	1,090,481.30	186,313.03	1,344,518.70	44.78
101-790-715.000	EMPLOYERS FICA TAXES	185,000.00	81,210.23	13,851.69	103,789.77	43.90
101-790-716.000	HOSPITALIZATION/DENTAL/OPTICAL	330,000.00	149,729.94	23,774.30	180,270.06	45.37
101-790-717.000	LIFE & DISABILITY	20,000.00	9,541.26	0.00	10,458.74	47.71
101-790-718.000	RETIREMENT	305,000.00	165,598.84	28,293.40	139,401.16	54.29
101-790-719.000	VEBA PAYMENTS	35,000.00	0.00	0.00	35,000.00	0.00
101-790-740.000	OPERATING SUPPLIES	60,000.00	17,773.39	3,965.98	42,226.61	29.62
101-790-740.200	BUILDING SUPPLIES	30,000.00	17,288.70	3,399.65	12,711.30	57.63
101-790-741.000	BOOKS & MATERIALS	240,000.00	104,874.84	17,799.06	135,125.16	43.70
101-790-741.100	BOOKS & MATERIALS - DATABASES	50,000.00	48,529.90	6,447.00	1,470.10	97.06
101-790-741.200	BOOKS & MATERIALS - E-RESOURCES	235,000.00	119,726.90	45,165.34	115,273.10	50.95
101-790-741.300	BOOKS & MATERIALS - ILL	2,000.00	159.81	0.00	1,840.19	7.99
101-790-818.000	CONTRACTUAL SERVICES	100,000.00	66,829.18	3,511.29	33,170.82	66.83
101-790-818.001	CATALOG	70,000.00	50,511.66	32,604.71	19,488.34	72.16
101-790-850.000	COMMUNICATIONS	25,000.00	9,567.64	4,070.90	15,432.36	38.27
101-790-860.000	TRANSPORTATION	2,000.00	0.00	0.00	2,000.00	0.00
101-790-864.000	CONFERENCES & TRAINING	35,000.00	12,505.24	125.00	22,494.76	35.73
101-790-880.000	COMMUNITY PROMOTION	75,000.00	38,409.47	1,302.50	36,590.53	51.21
101-790-880.001	EVENTS (FRIENDS)	30,000.00	14,473.67	1,230.27	15,526.33	48.25
101-790-910.000	INSURANCE & BONDS	68,000.00	100,469.42	0.00	(32,469.42)	147.75
101-790-911.000	WORKERS COMPENSATION	6,000.00	9,169.39	6,195.00	(3,169.39)	152.82
101-790-920.000	UTILITIES	175,000.00	85,693.89	14,040.34	89,306.11	48.97
101-790-930.000	REPAIRS & MAINTENANCE	140,000.00	65,802.75	22,018.68	74,197.25	47.00
101-790-945.000	TAX REFUNDS - PRIOR YEAR(S)	7,000.00	7,854.11	0.00	(854.11)	112.20
101-790-956.000	MISCELLANEOUS	275,000.00	274,852.24	0.00	147.76	99.95
101-790-976.000	BLDG ADDITIONS & IMPROVEMENTS	545,000.00	495,036.29	304,411.58	49,963.71	90.83
101-790-977.000	FURNITURE	55,000.00	28,246.24	1,617.11	26,753.76	51.36

Balance As Of 06/30/2026
% Fiscal Year Completed: 49.59
*NOTE: Available Balance / Pct Budget does not reflect amounts encumbered.

GL Number	Description	2026 Amended Budget	YTD Balance 06/30/2026 Normal (Abnormal)	Activity For 06/30/2026 Increase (Decrease)	Available Balance 06/30/2026 Normal (Abnormal)	% Bdgt Used
Fund: 101 GENERAL OPERATING FUND						
Account Category: Expenditures						
Department: 790 LIBRARY						
101-790-983.000	TECHNOLOGY	160,000.00	69,383.36	16,658.25	90,616.64	43.36
	Total Dept 790 - LIBRARY	5,695,000.00	3,133,719.66	736,795.08	2,561,280.34	55.03
	Expenditures	5,695,000.00	3,133,719.66	736,795.08	2,561,280.34	55.03
Fund 101 - GENERAL OPERATING FUND:						
TOTAL REVENUES		4,920,000.00	4,853,449.91	20,236.28	66,550.09	98.65
TOTAL EXPENDITURES		5,695,000.00	3,133,719.66	736,795.08	2,561,280.34	55.03
NET OF REVENUES & EXPENDITURES:		(775,000.00)	1,719,730.25	(716,558.80)	(2,494,730.25)	

5.1

PLYMOUTH DISTRICT LIBRARY

TO: Plymouth District Library Board

RE: Wayne County Billing Irregularities

DATE: July 15, 2026

FROM: Shauna Anderson, Library Director

At the end of each tax collection season, we expect to start hearing from Wayne County on a monthly basis for delinquent tax settlements. Every month, we are either charged or credited a certain amount based on delinquent tax revenue collected by the county on our behalf or property tax reimbursements within our district.

Throughout this fiscal year, there was a marked difference in the tax reimbursement expenditures than we were prepared for. After some digging, we found a few things:

1. The county improperly charged PDL for Northville District Library reimbursements.
2. The county was issuing Credit Statements in the same format as their Invoices, which caused some confusion on our end as to how these documents should be processed.
3. Payments meant for PDL were being sent to the City of Plymouth instead of to the library.

Once these issues were discovered, we completed a thorough audit of Wayne County related transactions in our system, and provided an invoice on 6/25 for the amount currently owed to PDL by Wayne County, totaling $4,570.34. Additionally, we are requested the full payment of $40,108.01 for 2026 penal fines that were improperly paid to the City of Plymouth. We have yet to hear a response from the County regarding these issues. I will plan to update the board when additional information is available.