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TO: Plymouth District Library Board

DATE: 17 August 2021

RE: July Financials 2021

FROM: Shauna Anderson, Director

- The Michigan Department of Treasury has requested that the library file a Corrective Action Plan (CAP) in regards to our 2020 Audit report. The state would like more information regarding the three-year trend of library expenditures exceeding revenues. I have a meeting set up with our auditor on August 10 to review the matter and a detailed CAP report will be submitted soon after.
- The first half of our state aid disbursement came back in July. The second half was just received in early August. I have reached out to state and county offices to inquire about the status of our penal fine disbursements as they should be expected before August.
- We deposited \$17,000 from the BOSCH community grant that will be going toward the purchase of circulating laptop chromebooks and wifi hotspots. Hotspots have already been ordered. New business will cover the approval needed to move forward with the larger chromebook order.
- A new signature card for our JP Morgan and Chase accounts are needed. I will have a signature card prepared for everyone on the board to sign at this meeting. I have also reserved a space for the new trustee to be included.
- I am working on moving our investment accounts over to current library administration so that our interest statements can be more easily located. Monthly statements have been coming through the mail later than our month-end reporting timelines, so this change will allow us to ensure our revenue from investments is better kept up to date.

**BUDGET YEAR 2021**  
**8/17/2021**  
**OPERATING FUND**

**REVENUES**

	JULY	YTD	2021 Budget	Percent YTD
Property Tax, Current	0	3,510,823	3,490,900	100.57
Property Tax, Delinquent	62,070	222,647	0	0.00
State Aid Revenues	15,762	15,762	31,500	50.04
State Appropriation	0	0	0	0.00
Penal Fines	0	0	25,000	0.00
Book Fines & Fees	831	10,704	45,000	23.79
Print/Copy Revenue	0	1,048	14,000	7.48
Interest on Investments	0	696	13,000	5.36
Donations	500	3,240	10,000	32.40
Friends	0	2,031	45,000	4.51
Grants	17,000	17,000	51,000	33.33
CFSE Draw	0	21,757	39,000	55.79
<b>Transfer from Building Reserve</b>	0	0	0	0.00
<b>Transfer from Equipment Reserve</b>	0	0	68,650	0.00
<b>Transfer from Furniture Reserve</b>	0	0	0	0.00
<b>Transfer from Tech Reserve</b>	0	0	0	0.00
Othe Misc. Income	4	834	8,000	10.42
Insurance Claim Reimbursement	0	2,494	0	0.00
Discount on Credit Card Sales	0	-361	0	0.00
Adopt-a-Magazine	0	99	0	0.00
Sundry Cash Over/Short	-30	-60	0	0.00
<b>Transfer from Fund Balance</b>	0	0		0.00

**TOTAL REVENUES** 96,136      3,808,713      3,841,050      99.16

**\*includes PPT Refund for 2020**

**EXPENDITURES**

	<b>JULY</b>	<b>YTD</b>	<b>2021 Budget</b>	<b>Percent YTD</b>
Salaries/Wages - Permanent	72,770	908,841	1,659,435	54.77
Salaries/Wages - Pages	2,883	39,917	87,030	45.87
Salaries/Wages - Sunday	0	237	41,920	0.56
Employers FICA	5,688	71,817	135,000	53.20
Hosp/Dental/Optical	36,306	101,043	186,360	54.22
Life & Disability	902	6,667	12,300	54.21
Reitirement	13,357	94,570	240,000	39.40
VEBA Contribution	0	2,110	0	0.00
Operating Supplies	3,253	35,589	86,000	41.38
Books & Materials	71,268	265,874	373,450	71.19
Contractual Services	22,395	241,848	400,230	60.43
Communications	3,829	10,533	20,000	52.67
Transportation	0	9	1,500	0.59
Conferences/Training	-180	139	9,200	1.51
Community Promotion	5,562	26,213	63,160	41.50
Printing & Publishing	0	510	1,000	51.04
Insurance & Bonds	53,723	53,723	52,000	103.31
Workers Comp	0	3,905	5,000	78.10
Utilities	29,428	101,369	166,000	61.07
Repairs & Maintenance	13,438	116,120	154,700	75.06
Tax Refunds (Previous Year)	0	520	2,000	26.00
Miscellaneous	445	4,387	8,865	49.49
Furniture	0	0	43,300	0.00
Furniture Reserve	0	0	0	0.00
Office Equipment & Technology	0	30,584	23,950	127.70
Building System Replacement	0	0	0	00.00
Buidling Reserve	0	0	0	00.00
Equipment Reserve	0	0	68,650	0.00
Technology Reserve	0	0	0	0.00
<b>TOTAL EXPENDITURES</b>	<b>335,066</b>	<b>2,116,526</b>	<b>3,841,050</b>	<b>55.10</b>

## PLYMOUTH DISTRICT LIBRARY

**Balance Sheet**

July 2021

Account Title	Balance	Account Number
<b>Fund: GENERAL OPERATING FUND</b>		
<b>ASSETS</b>		
<b>Current Assets</b>		
CASH/OPERATING CHECKING	3,409,842.26	101-000-001.000
CASH-SAVINGS/CDS	1,381,096.45	101-000-002.000
CASH-PAYROLL CHECKING	65,293.61	101-000-012.000
RETIREE INS CO-PAY	14,652.36	101-000-039.000
<b>TOTAL Current Assets</b>	<b>4,870,884.68</b>	
<b>Long-Term Assets</b>		
PREPAID EXPENSES	0.00	101-000-123.000
IMPREST PETTY CASH	100.00	101-000-180.000
IMPREST PETTY CASH EXCHANGE	350.00	101-000-185.000
IMPREST CASH IN DRAWER	260.00	101-000-190.000
<b>TOTAL Long-Term Assets</b>	<b>710.00</b>	
<b>TOTAL ASSETS</b>	<b>4,871,594.68</b>	
<b>LIABILITIES</b>		
<b>Current Liabilities</b>		
ACCOUNTS PAYABLE	0.00	101-000-202.000
PAYROLL DEDUCTION-DEFERRED COMP	-3,860.00	101-000-262.000
<b>TOTAL Current Liabilities</b>	<b>-3,860.00</b>	
<b>Long-Term Liabilities</b>		
DEFERRED REVENUES	45,035.51	101-000-339.000
<b>TOTAL Long-Term Liabilities</b>	<b>45,035.51</b>	
<b>TOTAL LIABILITIES</b>	<b>41,175.51</b>	
<b>FUND EQUITY</b>		
<b>Fund Equity</b>		
FUND BALANCE	3,138,232.33	101-000-390.000
CHANGE IN FUND EQUITY	1,692,186.84	
<b>TOTAL Fund Equity</b>	<b>4,830,419.17</b>	
<b>TOTAL FUND EQUITY</b>	<b>4,830,419.17</b>	
<b>TOTAL LIABILITIES &amp; FUND EQUITY</b>	<b>4,871,594.68</b>	

**PLYMOUTH DISTRICT LIBRARY****Check Register Report****07/01/21 - 07/31/21**

<b>Check</b>	<b>Vendor Name</b>	<b>Status</b>	<b>Date</b>	<b>Amount</b>
<b>101</b>				
30060	Aimee Smith	Cleared	07/01/2021	6.29
30061	Barnes & Noble Booksellers	Cleared	07/01/2021	150.32
30062	Bloomfield Twp Public Library	Cleared	07/01/2021	17.00
30063	Blue Care Network	Cleared	07/01/2021	17,787.76
30064	City of Plymouth	Cleared	07/01/2021	223.83
30065	Consumer's Energy	Cleared	07/01/2021	661.33
30066	Crystal Clear Aquarium L.L.C.	Cleared	07/01/2021	65.00
30067	Dalton Commercial Cleaning	Cleared	07/01/2021	616.00
30068	Dee Beaver	Cleared	07/01/2021	32.50
30069	Delta Dental Insurance	Cleared	07/01/2021	1,038.27
30070	DTE Energy	Cleared	07/01/2021	13,474.56
30071	EBSCO Subscription Services	Cleared	07/01/2021	1,335.61
30072	Engraving Connection	Cleared	07/01/2021	25.00
30073	Gale	Cleared	07/01/2021	610.48
30074	GECRB/Amazon	Cleared	07/01/2021	14,511.72
30075	Green Electrical Solutions,LLC	Cleared	07/01/2021	1,735.64
30076	MCLS	Cleared	07/01/2021	30,106.48
30077	Michigan State Univ. Libraries	Cleared	07/01/2021	150.00
30078	MisDU	Cleared	07/01/2021	47.59
30079	Mutual of Omaha	Cleared	07/01/2021	901.81
30080	Office Depot	Cleared	07/01/2021	125.75
30081	Plymouth Community Chamber of	Cleared	07/01/2021	100.00
30082	Saline District Library	Cleared	07/01/2021	18.95
30083	TDS Metrocom	Cleared	07/01/2021	621.25
30084	ALA	Cleared	07/08/2021	225.00
30085	Baker & Taylor	Cleared	07/08/2021	3,400.42
30086	Baker & Taylor	Cleared	07/08/2021	506.35
30087	Baker & Taylor	Cleared	07/08/2021	376.61
30088	Books Galore, Inc.	Cleared	07/08/2021	362.73
30089	City of Plymouth	Cleared	07/08/2021	688.04
30090	EBSCO Subscription Services	Cleared	07/08/2021	40.19
30091	Engraving Connection	Cleared	07/08/2021	26.00
30092	Findaway World, LLC	Cleared	07/08/2021	166.47
30093	Foster, Swift, Collins & Smith	Cleared	07/08/2021	756.00
30094	Graybar Electric Co., Inc.	Cleared	07/08/2021	38.08
30095	Greko Printing & Imaging	Cleared	07/08/2021	601.12
30096	Horton Plumbing	Cleared	07/08/2021	419.79
30097	Library Design Associates	Cleared	07/08/2021	3,198.00
30098	Mary Katherine Petlewski	Cleared	07/08/2021	682.50
30099	MCLS	Cleared	07/08/2021	125.00
30100	Merritt Cieslak Design	Cleared	07/08/2021	730.35
30101	Michigan Municipal Liability	Cleared	07/08/2021	53,723.00
30102	Michigan Office Solutions	Cleared	07/08/2021	534.97
30103	Midwest Tape	Cleared	07/08/2021	2,902.02
30104	MisDU	Cleared	07/08/2021	47.59

30105	Office Depot	Cleared	07/08/2021	469.65
30106	POSTMASTER - PLYMOUTH	Open	07/08/2021	1,394.92
30107	Regal Pest Control, LLC	Cleared	07/08/2021	175.00
30108	Serene Landscape Group	Cleared	07/08/2021	280.00
30109	Susan Hammond	Cleared	07/08/2021	8.00
30110	The Library Network	Cleared	07/08/2021	2,557.31
30111	T-Mobile	Cleared	07/08/2021	55.88
30112	TriStar Fire Protection, Inc.	Cleared	07/08/2021	350.00
30113	Uline	Cleared	07/08/2021	127.54
30114	BSB Communications, Inc.	Cleared	07/15/2021	704.40
30115	Building Automated Systems	Cleared	07/15/2021	121.25
30116	Bumler Mechanical, Inc.	Cleared	07/15/2021	2,249.93
30117	CEE-CLEAN WINDOW CLEANING CO	Cleared	07/15/2021	400.00
30118	Delta Dental Insurance	Cleared	07/15/2021	1,782.77
30119	Gale	Cleared	07/15/2021	151.15
30120	Graphic Sciences, Inc.	Cleared	07/15/2021	1,338.47
30121	Graybar Electric Co., Inc.	Cleared	07/15/2021	78.65
30122	Greko Printing & Imaging	Cleared	07/15/2021	131.13
30123	Leader Business Networks	Cleared	07/15/2021	30.63
30124	Mike Ivankovich	Open	07/15/2021	250.00
30125	Millennium Business Systems	Cleared	07/15/2021	418.37
30126	Office Depot	Cleared	07/15/2021	586.45
30127	Patricia Carter	Cleared	07/15/2021	483.00
30128	Plymouth Fall Festival	Open	07/15/2021	200.00
30129	Regal Pest Control, LLC	Cleared	07/15/2021	175.00
30130	Serene Landscape Group	Cleared	07/15/2021	418.38
30131	ShredCorp	Cleared	07/15/2021	35.00
30132	Techsoup Stock	Open	07/15/2021	150.00
30133	Blue Care Network	Cleared	07/21/2021	28,488.08
30134	Bumler Mechanical, Inc.	Cleared	07/21/2021	4,567.83
30135	Dalton Commercial Cleaning	Open	07/21/2021	2,089.00
30136	EBSCO Subscription Services	Cleared	07/21/2021	255.21
30137	Foster, Swift, Collins & Smith	Cleared	07/21/2021	105.00
30138	Friends of the Penn Theatre	Open	07/21/2021	65.00
30139	GECRB/Amazon	Cleared	07/21/2021	15,785.61
30140	Graybar Electric Co., Inc.	Cleared	07/21/2021	59.53
30141	Greko Printing & Imaging	Open	07/21/2021	253.97
30142	Kathleen Philo	Cleared	07/21/2021	311.79
30143	MisDU	Cleared	07/21/2021	47.59
30144	U.S. Diary	Open	07/21/2021	123.57
30145	Bumler Mechanical, Inc.	Open	07/28/2021	2,249.00
30146	Central Business Systems, Inc.	Open	07/28/2021	120.00
30147	Constant Contact	Open	07/28/2021	1,890.00
30148	Dalton Commercial Cleaning	Open	07/28/2021	1,821.00
30149	DTE Energy	Open	07/28/2021	14,603.85
30150	GDI Services, Inc.	Open	07/28/2021	3,676.00
30151	GEM Facility Management LLC	Open	07/28/2021	1,760.00
30152	Green Brain Comics	Open	07/28/2021	387.76
30153	Michigan Office Solutions	Open	07/28/2021	314.96
30154	OCLC, Inc.	Open	07/28/2021	1,739.10
30155	Office Depot	Open	07/28/2021	489.16
30156	Tamara Jaros	Open	07/28/2021	1,350.00

30157	TDS Metrocom	Open	07/28/2021	610.34
30158	Total Energy Systems, LLC	Open	07/28/2021	1,625.00
<b>Total 101</b>				<b>253,824.60</b>

**July 2021 Payroll and Retirement Transfers**

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07/09/21	388.37	ADP Inv. - processing
07/09/21	76,138.34	Payroll of 07/09/21
07/09/21	3,860.00	Nationwide payment - Employee 457 P/R Deductions
07/23/213	65,293.61	Payroll of 07/23/21
07/23/21	3,860.00	Nationwide payment - Employee 457 P/R Deductions
07/10/21	13,356.85	Retirement transfer for June 2021 (\$59,786.00 FT Salaries x 24.21%)