



**5.0**

TO: Plymouth District Library Board

DATE: 1 September 2021

RE: August Financials 2021

FROM: Shauna Anderson, Director

- We received the second and final disbursement of our state aid funding in August, for a total of \$16,030.17.
- Wayne County has reported that, despite being legislatively mandated to provide penal fine disbursement by August 1, they have an internal deadline of September 23. The laws surrounding penal fine disbursement do not indicate any disincentives or avenues for recourse at the county level for failure to comply with the mandated deadline. After speaking with a few Wayne County libraries, we are looking to work together in the future to explore options for more oversight and communication with the county.

**BUDGET YEAR 2021**  
**9/21/2021**  
**OPPERATING FUND**

**REVENUES**

	<b>August</b>	<b>YTD</b>	<b>2021 Budget</b>	<b>Percent YTD</b>
Property Tax, Current	\$0	\$3,510,823	\$3,490,900	100.57
Property Tax, Delinquent	\$0	\$222,647	\$0	0.00
State Aid Revenues	\$16,030	\$31,792	\$31,500	100.93
State Appropriation	\$0	\$0	\$0	0.00
Penal Fines	\$201	\$201	\$25,000	0.80
Book Fines & Fees	\$2,365	\$13,068	\$45,000	29.04
Print/Copy Revenue	\$31	\$1,078	\$14,000	7.70
Interest on Investments	\$0	\$696	\$13,000	5.35
Donations	\$500	\$3,740	\$10,000	37.40
Friends	\$2	\$2,033	\$45,000	4.52
Grants	\$0	\$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 form Furniture Reserve</b>	\$0	\$0	\$0	0.00
<b>Transfer from Tech Reserve</b>	\$0	\$0	\$0	0.00
Other Misc. Income	\$548	\$1,382	\$8,000	17.28
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	\$18	-\$42	\$0	0.00
<b>Transfer from Fund Balance</b>	\$0	\$0	\$0	0.00

**TOTAL REVENUES**

**\*includes PPT Refund for 2020**                      \$19,695.00    \$3,828,407.00    \$3,841,050.00                      99.67

**BUDGET YEAR 2021**  
**9/21/2021**  
**OPPERATING FUND**

**EXPENDITURES**

	<b>August</b>	<b>YTD</b>	<b>2021 Budget</b>	<b>Percent YTD</b>
Salaries/Wages - Permanent	\$122,017.00	\$1,092,597.00	\$1,659,435.00	65.84
Salaries/Wages - Pages	\$2,002.00	\$44,463.00	\$87,030.00	51.09
Salaries/Wages - Sunday	\$0.00	\$237.00	\$41,920.00	0.56
Employers FICA	\$9,370.00	\$86,104.00	\$135,000.00	63.78
Hosp/Dental/Optical	\$1,539.00	\$99,504.00	\$186,360.00	53.39
Life & Disability	\$0.00	\$6,667.00	\$12,300.00	54.21
Retirement	\$166,676.00	\$111,246.00	\$240,000.00	46.35
VEBA Contribution	\$0.00	\$2,110.00	\$0.00	0.00
Operating Supplies	\$6,531.00	\$42,119.00	\$86,000.00	48.98
Books & Materials	\$11,407.00	\$277,281.00	\$373,450.00	85.06
Contractual Services	\$37,627.00	\$279,475.00	\$400,230.00	69.83
Communications	\$56.00	\$10,589.00	\$20,000.00	52.95
Transportation	\$0.00	\$9.00	\$1,500.00	0.59
Conference/Training	\$350.00	\$489.00	\$9,200.00	5.32
Community Promotion	\$5,770.00	\$31,983.00	\$63,160.00	50.64
Printing & Publishing	\$130.00	\$641.00	\$1,000.00	64.07
Insurance & Bonds	\$3,436.00	\$50,287.00	\$52,000.00	96.71
Worker's Comp	\$0.00	\$3,905.00	\$5,000.00	78.10
Utilities	\$9,634.00	\$107,627.00	\$166,000.00	64.84
Repairs & Maintenance	\$0.00	\$116,120.00	\$154,700.00	75.06
Tax Refunds (Previous Year)	\$0.00	\$520.00	\$2,000.00	26.00
Miscellaneous	\$48.00	\$4,292.00	\$8,865.00	48.41
Equipment	\$0.00	\$30,584.00	\$23,950.00	127.70
Building System & Replacement	\$0.00	\$0.00	\$0.00	0.00
Furniture Reserve	\$1,100.00	\$1,100.00	\$43,300.00	2.54
Building Reserve	\$0.00	\$0.00	\$0.00	0.00
Equipment Reserve	\$0.00	\$0.00	\$68,650.00	0.00
Technology Reserve	\$0.00	\$0.00	\$0.00	0.00

**TOTAL EXPENDITURES**                      \$377,693.00    \$2,399,949.00    \$3,841,050.00                      62.48

## PLYMOUTH DISTRICT LIBRARY

**Balance Sheet**

August 2021

Account Title	Balance	Account Number
<b>Fund: GENERAL OPERATING FUND</b>		
<b>ASSETS</b>		
<b>Current Assets</b>		
CASH/OPERATING CHECKING	3,185,510.29	101-000-001.000
CASH-SAVINGS/CDS	1,381,096.45	101-000-002.000
RETIREE INS CO-PAY	14,652.36	101-000-039.000
<b>TOTAL Current Assets</b>	<b>4,581,259.10</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>4,581,969.10</b>	
<b>LIABILITIES</b>		
<b>Current Liabilities</b>		
ACCOUNTS PAYABLE	0.00	101-000-202.000
<b>TOTAL Current Liabilities</b>	<b>0.00</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>45,035.51</b>	
<b>FUND EQUITY</b>		
<b>Fund Equity</b>		
FUND BALANCE	3,138,232.33	101-000-390.000
CHANGE IN FUND EQUITY	1,398,701.26	
<b>TOTAL Fund Equity</b>	<b>4,536,933.59</b>	
<b>TOTAL FUND EQUITY</b>	<b>4,536,933.59</b>	
<b>TOTAL LIABILITIES &amp; FUND EQUITY</b>	<b>4,581,969.10</b>	

PLYMOUTH DISTRICT LIBRARY					
Check Register Report					
08/01/2021 - 08/31/2021					
<u>Check</u>		<u>Vendor Name</u>	<u>Status</u>	<u>Check Date</u>	<u>Check Amount</u>
<b>101</b>					
30159		City of Plymouth	Open	08/04/2021	\$824.12
30160		Crystal Clear Aquarium L.L.C.	Open	08/04/2021	\$1,100.00
30161		Engraving Connection	Open	08/04/2021	\$12.50
30162		Foster, Swift, Collins & Smith	Open	08/04/2021	\$84.00
30163		Gale	Open	08/04/2021	\$850.00
30164		Graybar Electric Co., Inc.	Open	08/04/2021	\$219.78
30165		Green Brain Comics	Open	08/04/2021	\$213.41
30166		Greko Printing & Imaging	Open	08/04/2021	\$131.13
30167		Madeline Frederick	Open	08/04/2021	\$15.00
30168		MCLS	Open	08/04/2021	\$19,091.32
30169		Midwest Tape	Open	08/04/2021	\$2,585.03
30170		Millennium Business Systems	Open	08/04/2021	\$301.83
30171		MisDU	Open	08/04/2021	\$47.59
30172		Nova Environmental, Inc.	Open	08/04/2021	\$3,150.00
30173		Regal Pest Control, LLC	Open	08/04/2021	\$175.00
30174		ShredCorp	Open	08/04/2021	\$35.00
30175		Staples Advantage	Open	08/04/2021	\$99.55
30176		The Book Farm, Inc.	Open	08/04/2021	\$650.99
30177		T-Mobile	Open	08/04/2021	\$55.88
30178		UCP, Inc.	Open	08/04/2021	\$684.00
30179		Watson Label Products	Open	08/04/2021	\$769.52
30180		Baker & Taylor	Open	08/11/2021	\$3,482.38
30181		Baker & Taylor	Open	08/11/2021	\$1,828.53
30182		Baker & Taylor	Open	08/11/2021	\$192.44
30183		Baker & Taylor	Open	08/11/2021	\$658.49
30184		CEE-CLEAN WINDOW CLEANING CO	Open	08/11/2021	\$650.00
30185		Coffee Break Service, Inc.	Open	08/11/2021	\$75.50
30186		Dee Beaver	Open	08/11/2021	\$86.56
30187		Engraving Connection	Open	08/11/2021	\$32.50
30188		Erica Seidel	Open	08/11/2021	\$63.51
30189		Felted Sky	Open	08/11/2021	\$300.00
30190		Findaway World, LLC	Open	08/11/2021	\$161.97
30191		Gale	Open	08/11/2021	\$181.54
30192		ICLE	Open	08/11/2021	\$138.50
30193		Lansing Sanitary Supply, Inc.	Open	08/11/2021	\$1,188.82
30194		Leader Business Networks	Open	08/11/2021	\$40.73
30195		Library Market	Open	08/11/2021	\$2,000.00
30196		Michigan Office Solutions	Open	08/11/2021	\$274.80
30197		Observer & Eccentric Newspaper	Open	08/11/2021	\$130.32
30198		Office Depot	Open	08/11/2021	\$651.37
30199		Serene Landscape Group	Open	08/11/2021	\$795.00
30200		Jeff Wawrzaszek	Open	08/20/2021	\$370.00
30201		GDI Services, Inc.	Open	08/20/2021	\$5,082.00

<b>Check</b>	<b>Vendor Name</b>	<b>Status</b>	<b>Check Date</b>	<b>Check Amount</b>
30202	Office Depot	Open	08/20/2021	\$126.10
30203	Crystal Clear Aquarium L.L.C.	Open	08/20/2021	\$65.00
30204	CCH Incorporated	Open	08/25/2021	\$224.60
30205	DTE Energy	Open	08/25/2021	\$12,059.95
30206	ElectroCycle, Inc.	Open	08/25/2021	\$65.00
30207	Findaway World, LLC	Open	08/25/2021	\$262.45
30208	GEM Facility Management LLC	Open	08/25/2021	\$1,972.72
30209	Heather Pacheco	Open	08/25/2021	\$14.84
30210	Kathleen Philo	Open	08/25/2021	\$59.49
30211	MICHIGAN LIBRARY ASSOCIATION	Open	08/25/2021	\$350.00
30212	Plymouth Comm Council on Aging	Open	08/25/2021	\$100.00
30213	Baker & Taylor	Open	08/27/2021	\$150.02
30214	Building Automated Systems	Open	08/27/2021	\$92.50
30215	City of Plymouth	Open	08/27/2021	\$223.83
30216	Cord Cutters/Electronic Techno	Open	08/27/2021	\$150.00
30217	Dalton Commercial Cleaning	Open	08/27/2021	\$616.00
30218	Engraving Connection	Open	08/27/2021	\$13.00
30219	Foster, Swift, Collins & Smith	Open	08/27/2021	\$84.00
30220	Guardian Alarm	Open	08/27/2021	\$1,624.14
30221	Heather Pacheco	Open	08/27/2021	\$140.00
30222	JanWay Co.	Open	08/27/2021	\$327.00
30223	Library Ideas	Open	08/27/2021	\$511.40
30224	Michigan Office Solutions	Open	08/27/2021	\$354.17
30225	Progressive Printing	Open	08/27/2021	\$4,523.00
<b>Total 101</b>				<b>\$73,589.82</b>

<b>August 2021 Payroll and Retirement Transfers</b>					
<b>Date</b>	<b>Amount</b>	<b>Name</b>			
08/06/21	\$399.68	ADP Inv. - processing			
08/05/21	\$63,132.70	Payroll of 08/06/2021			
08/05/21	\$3,860.00	Nationwide payment - Employee 457 P/R Deductions			
08/19/21	\$60,901.51	Payroll of 08/20/2021			
08/20/21	\$3,860.00	Nationwide payment - Employee 457 P/R Deductions			
08/19/21	\$16,676.05	Retirement transfer for July 2021			
		(\$69,358.28 FT Salaries x 21.46%)			
	1.08	Interest for Huntington Bank (Citizens) Savings for August 2021			