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TO: Plymouth District Library Board

DATE: May 14, 2021

RE: April 2021 Financials

FROM: Carol Souchock
Director

The following addresses revenues and expenditures, reflected in the attached April 2021 financials, or relevant to our current and future fiscal situation.

- We received a PPT (Personal Property Tax) refund from the State of Michigan for \$154,860.84 last month. As the PPT refund is not guaranteed this revenue was not included in our 2021 budget. It was posted in property taxes current and has been reallocated to property taxes delinquent. Therefore property taxes current shows a negative \$154,861 this month.
- Expenditure Account Salaries reflect three payrolls this month
- Expenditure Account Misc. reflects a negative \$47.59 this month due to refund check. It will balance out in the next full monthly financial report.
- Internal budget adjustments were processed this month. These are adjustments that Robyn and I make throughout the year. They are usually made quarterly to accurately reflect changes that take place through the year. We moved funds from the VEBA and salary accounts to contract services, Repairs and Maintenance (elevator and HVAC projects), Furniture (quarantine cart rental, plexi glass), etc. for previously approved purchases and unexpected building expenses. I had intended to include an internal budget adjustment for the funds allocated for the director search this month. Unfortunately that did not take place this month and will take place when Robyn returns.

BUDGET YEAR 2020

5/14/2021

OPERATING FUND

REVENUES

	April	Y-T-D	2021 Budget	Percent Y-T-D
Property Tax, Current	-154,052	3,510,823	3,490,900	100.57
Property Tax, Delinq *	154,861	160,150	0	0.00
State Aid Revenues	0	0	31,500	0.00
State Appropriation	0	0	0	0.00
Penal Fines	0	0	25,000	0.00
Book Fines & Fees	2,016	6,023	45,000	13.39
Print/Copy Revenue	31	1,020	14,000	7.28
Interest on Invest	586	671	13,000	5.16
Donations	241	1,086	10,000	10.86
Friends	4	2,027	45,000	4.50
Grants	0	0	51,000	0.00
CFSE Draw	0	0	39,000	0.00
Transfer from Building Reserve	0	0	0	0.00
Transfer from Equip Reserve	0	0	68,650	0.00
Transfer from Furniture Reserve	0	0	0	0.00
Transfer from Tech Reserve	0	0	0	0.00
Other Income	-51	-106	8,000	0.00
Insurance Claim Reimbursement	0	2,494	0	0.00
Transfer from Fund Balance	0	0	0	0.00

TOTAL REVENUES 3,636 3,684,188 3,841,050 95.92

* = Includes PPT Refund for 2020

EXPENDITURES

	April	Y-T-D	2021 Budget	Percent Y-T-D
Salaries/Wages - Permanent	212,238	572,435	1,659,435	34.50
Salaries/Wages - Pages	8,818	26,736	87,030	30.72
Salaries/Wages - Sunday	0	237	41,920	0.56
Employers FICA	16,806	45,411	135,000	33.64
Hosp/Dental/Optical	15,543	52,999	186,360	28.44
Life & Disability	1,922	4,805	12,300	39.06
Retirement	16,029	47,829	240,000	19.93
VEBA Contribution (- \$67,000 budget adj 5/21)	0	2,110	0	0.00
Operating Supplies	7,989	24,712	86,000	28.73
Books & Materials	22,596	107,275	373,450	28.73
Contractual Services	118,491	175,108	400,230	43.75
Communications	667	3,383	20,000	16.92

BUDGET YEAR 2020

5/14/2021

OPERATING FUND

Transportation	0	9	1,500	0.59
Conferences/Training	279	279	9,200	3.03
Community Promotion	5,492	15,125	63,160	23.95
Printing & Publishing	0	185	1,000	18.46
Insurance & Bonds	0	0	52,000	0.00
Workers Comp	0	-196	5,000	-3.92
Utilities	26,231	58,163	166,000	35.04
Repairs & Maintenance	9,018	63,019	154,700	40.74
Tax Refunds (Previous Yr)	0	520	2,000	26.00
Miscellaneous	-48	-87	8,865	-0.98
Furniture	0	0	43,300	0.00
Furniture Reserve	0	0	0	0.00
Office Equipment & Technology	8,429	24,333	23,950	101.60
Building System Replacement	0	0	0	0.00
Building Reserve	0	0	0	0.00
Equipment Reserve	0	0	68,650	0.00
Technology Reserve	0	0	0	0.00

TOTAL EXPENDITURES**470,500 1,224,390 3,841,050****31.88**

PLYMOUTH DISTRICT LIBRARY

Balance Sheet

April 2021

Account Title	Balance	Account Number
Fund: GENERAL OPERATING FUND		
ASSETS		
Current Assets		
CASH/OPERATING CHECKING	4,257,606.97	101-000-001.000
CASH-SAVINGS/CDS	1,381,095.40	101-000-002.000
RETIREE INS CO-PAY	3,655.42	101-000-039.000
TOTAL Current Assets	5,642,357.79	
Long-Term Assets		
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
TOTAL Long-Term Assets	710.00	
TOTAL ASSETS	5,643,067.79	
LIABILITIES		
Current Liabilities		
ACCOUNTS PAYABLE	0.00	101-000-202.000
TOTAL Current Liabilities	0.00	
Long-Term Liabilities		
DEFERRED REVENUES	45,035.51	101-000-339.000
TOTAL Long-Term Liabilities	45,035.51	
TOTAL LIABILITIES	45,035.51	
FUND EQUITY		
Fund Equity		
FUND BALANCE	3,138,232.33	101-000-390.000
CHANGE IN FUND EQUITY	2,459,799.95	
TOTAL Fund Equity	5,598,032.28	
TOTAL FUND EQUITY	5,598,032.28	
TOTAL LIABILITIES & FUND EQUITY	5,643,067.79	

PLYMOUTH DISTRICT LIBRARY					
CHECK REGISTER REPORT					
04/01/21 - 04/30/21					
Check		Vendor Name	Status	Date	Amount
101					
29858		ALA	Cleared	04/08/2021	18.58
29859		Crystal Clear Aquarium L.L.C.	Cleared	04/08/2021	130.00
29860		Dee Beaver	Open	04/08/2021	300.00
29861		DTE Energy	Cleared	04/08/2021	10,993.81
29862		GEM Facility Management LLC	Cleared	04/08/2021	2,256.76
29863		Holly Hibner	Open	04/08/2021	179.00
29864		Library Design Associates	Cleared	04/08/2021	800.00
29865		Malwarebytes	Cleared	04/08/2021	2,034.50
29866		Oakland University	Cleared	04/08/2021	90.00
29867		Town Locksmith, Inc.	Cleared	04/08/2021	245.00
29868		CEE-CLEAN WINDOW CLEANING CO	Cleared	04/15/2021	400.00
29869		City of Plymouth	Cleared	04/15/2021	433.64
29870		Consumer's Energy	Cleared	04/15/2021	2,958.49
29871		Dalton Commercial Cleaning	Cleared	04/15/2021	752.00
29872		Delta Dental Insurance	Cleared	04/15/2021	1,038.27
29873		Merritt Cieslak Design	Cleared	04/15/2021	1,562.50
29874		MisDU	Cleared	04/15/2021	47.59
29875		Mutual of Omaha	Cleared	04/15/2021	960.94
29876		Office Depot	Cleared	04/15/2021	265.85
29877		T-Mobile	Cleared	04/15/2021	55.86
29878		Baker & Taylor	Open	04/29/2021	4,302.05
29879		Baker & Taylor	Open	04/29/2021	133.24
29880		Barbara Dinan	Open	04/29/2021	1,500.00
29881		Bibliotheca, LLC.	Open	04/29/2021	7,957.00
29882		Blue Care Network	Open	04/29/2021	17,144.03
29883		Bumler Mechanical, Inc.	Open	04/29/2021	2,634.48
29884		Carl T. Miller	Open	04/29/2021	250.00
29885		City of Plymouth	Open	04/29/2021	447.66
29886		Clear Solutions, Inc.	Open	04/29/2021	130.57
29887		Dalton Commercial Cleaning	Open	04/29/2021	1,821.00
29888		DEMCO	Open	04/29/2021	85.90
29889		DTE Energy	Open	04/29/2021	11,845.25
29890		Esko Roofing & Sheet Metal	Open	04/29/2021	474.00
29891		GDI Services, Inc.	Open	04/29/2021	4,089.88
29892		GECRB/Amazon	Open	04/29/2021	965.05
29893		GEM Facility Management LLC	Open	04/29/2021	2,903.34
29894		Genson's Plumbing, Inc.	Open	04/29/2021	1,018.50
29895		Green Electrical Solutions,LLC	Open	04/29/2021	2,728.44
29896		Leader Business Networks	Open	04/29/2021	41.38
29897		Library Design Associates	Open	04/29/2021	555.00
29898		LibraryWorks, Inc.	Open	04/29/2021	100.00
29899		Melanie Bell	Open	04/29/2021	1,500.00
29900		Michigan Office Solutions	Open	04/29/2021	445.89
29901		Michigan State Univ. Libraries	Open	04/29/2021	30.00
29902		Midwest Tape	Open	04/29/2021	1,952.47
29903		Millennium Business Systems	Open	04/29/2021	465.67
29904		MisDU	Open	04/29/2021	47.59
29905		Mortimore Consulting, LLC.	Open	04/29/2021	8,500.00
29906		Mutual of Omaha	Open	04/29/2021	960.94
29907		Office Depot	Open	04/29/2021	1,031.07
29908		Oriental Trading Co., Inc.	Open	04/29/2021	432.85
29909		Otis Elevator Company	Open	04/29/2021	4,237.33

PLYMOUTH DISTRICT LIBRARY					
CHECK REGISTER REPORT					
04/01/21 - 04/30/21					
Check		Vendor Name	Status	Date	Amount
101					
29910		Patricia Carter	Open	04/29/2021	243.00
29911		POSTMASTER - PLYMOUTH	Open	04/29/2021	550.00
29912		Rocket Enterprise, Inc.	Open	04/29/2021	21.00
29913		Scholastic Library Publishing	Open	04/29/2021	767.91
29914		Serene Landscape Group	Open	04/29/2021	437.28
29915		SirsiDynix	Open	04/29/2021	87,695.65
29916		Sparr's Florist & Greenhouse	Open	04/29/2021	165.60
29917		TDS Metrocom	Open	04/29/2021	611.10
29918		Tempco Mechanical Contractors,	Open	04/29/2021	1,918.00
29919		Uline	Open	04/29/2021	311.15
29920		UNITED PARCEL SERVICE	Open	04/29/2021	13.35
Total 101					198,987.41
April 2021 Payroll and Retirement Transfers					
04/02/21	59,980.48	Payroll of 04/02/21			
04/02/21	3,284.00	Nationwide payment - Employee 457 P/R Deductions			
04/09/21	381.43	ADP Inv. - processing			
04/16/21	81,493.69	Payroll of 04/16/21			
04/16/21	3,945.00	Nationwide payment - Employee 457 P/R Deductions			
04/30/21	83,700.11	Payroll of 04/30/21			
04/30/21	3,945.00	Nationwide payment - Employee 457 P/R Deductions			
04/10/21	16,028.57	Retirement transfer for March 2021			
		(\$66,206.40 FT Salaries x 24.21%)			
	1.05	Interest for Huntington Bank (Citizens) Savings for April 2021			