

**TO:** Plymouth District Library Board

**DATE:** October 14, 2020

**RE:** September 2020 Financials

**FROM:** Carol Souchock  
Director

The following addresses revenues and expenditures, reflected in the attached September 2020 financials, or relevant to our current and future fiscal situation.

- Revenue account Friends includes a \$10,000 donation they made to offset our print materials budget. In March when the library transitioned to only e-Books and other online resources I moved funds from the print budget to allow the library to expand our eMaterials collection due to expected demand. Our Friends provided this donation in response to my request for funds for our print budget.
- Expenditure Account Insurance and Bonds shows a credit of \$3,297 that is due to the dividend check we received. We do not this potential dividend amount in our budget as receiving this funding is not guaranteed.
- Other building issues that were included in the 2020 budget and need to be taken care of this year include replacement of our aging IT room split AC unit. This unit is currently five years past life expectancy. Melanie and I have started to work with our engineering firm to move forward with design of a RFP. Funds are included in our 2020 budget and this work will take this in our current year. I will be bringing the RFP results to the board at the November meeting for approval.
- I was asked last month about the \$10,000 in this year's budget for thermal imaging. This work is planned to take place late this year when temperatures drop. We were not able to complete it in early 2020 because it was not cold enough outside. This work had been approved by the board during the 2020 budget process and was addressed at the budget work study session that took place on 9/30/19 that I believe Mike was unable to attend. The \$10,000 was a rough estimate and actual costs are now confirmed at less than \$5,000. This work would be done by L.L. Catey the engineering firm that did the initial building analysis after the library experienced major water damages on two floors 2011. At that time

L.L. Catey provided a significant report on building concerns that needed to be addressed which included the building envelope and the HVAC systems. I have used this report to guide me in much of the work that has taken place over the last five years.

L.L. Catey's current thermal imaging project would reimage exterior walls, doors and provide verification of the impact of the work recently completed, guidance on where additional insulation should be installed, and provide a building maintenance plan for the next couple decades for long term capital planning. The goal of the insulation is to provide long term energy savings and help us prevent future fire suppression issues in extreme winter conditions. **It is my recommendation that we move forward with this project and I am seeking guidance today to see if you have financial concerns with me moving forward this year.**

- As discussed last month we review our budgeted projects throughout the year to determine if we can still move forward. Normally this would have taken place earlier but with the focus on reopening the library over the last few months this process was delayed.

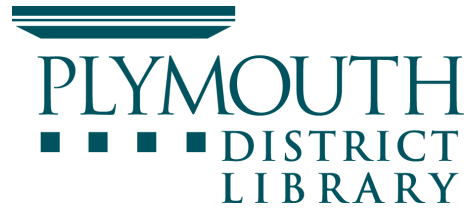
We look at unexpected circumstances (and this was the year for those) and our projected year end expenses and their impact on our fund balance in making these decisions.

I will be provide a 2020 year end fund balance projection at our October meeting but please note that our forthcoming COVID expense are difficult to project at this point. They will be significantly increasing once we open the other floors of the library.

- Other capital items in the 2020 budget that had been previously approved through that process that we have not yet moved forward with in **Furniture** expenses include the following:

**Recommending no action taken this year on these projects as use of the building will be limited for some time due to COVID-19:**

- Chairs – UL Study Carrels \$4040
- End Tables in the Teen Area \$1,500

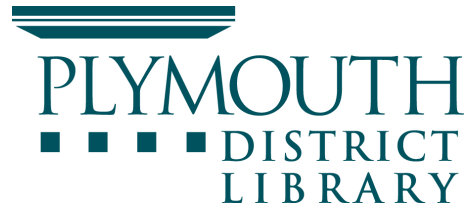


Still considering action to move forward with these two furniture projects to support use of the library as reflected over the last few years:

- Refinish Counters with power/data for BYOD \$10,000
- Graphics Printer Print Release Table on UL \$2,700

**I am seeking guidance today to see if you have concerns with me completing these projects this year. Funds are available in our budget to do so.**

- Other items in the 2020 budget that had been previously approved through the budget process that I am currently working on come from our Contract Services expense include the following:
  - Refinishing and repairing the steps. This needs to be done every five years to protect the steps from damage from winter conditions and maintain the safety of the steps. This project had been approved by the board at our March 2020 meeting for \$17,000. Unfortunately it was too hot to do this work while McCarthy & Smith were working here this summer. Still hope to complete this work in 2020 but if necessary will roll this forward to the spring. We will work on one side of the steps at a time to keep the library open.
  - Paver maintenance. We had budgeted \$12,500 to do a complete resanding at the board's request but it has been determined that we only need to resand some small areas for less than \$1,000.
- Other maintenance items in the 2020 budget under Building System Replacement that I am currently working on that will most likely have to be completed in future years due to the change in weather:
  - Repair of a section of the deck on the porch that was water damaged a few years ago. Work postponed due to other building priorities till now. Budgeted \$20,000 but expected to cost less.



- Maintenance repair of the columns (including recaulking seams) to keep the water out and extend the life of the columns. Budgeted \$20,000 but expected to cost less.

**BUDGET YEAR 2020****10/14/2020****OPERATING FUND****REVENUES**

	September	Y-T-D	2020 Budget	Percent Y-T-D
Property Tax, Current	0	3,419,936	3,427,555	99.78
Property Tax, Delinq *	0	204,319	100,000	204.32
State Aid Revenues	0	29,346	29,100	100.85
State Appropriation	0	48,000	0	0.00
Penal Fines	0	0	75,000	0.00
Book Fines & Fees	729	13,036	55,000	23.70
Print/Copy Revenue	525	5,129	15,000	34.19
Interest on Invest	1,613	11,433	20,000	57.17
Donations	122	2,944	20,000	14.72
Friends	10,000	13,542	57,000	23.76
Grants	0	50,000	35,000	142.86
CFSE Draw	0	32,644	29,000	112.57
Transfer from Building Reserve	0	0	0	0.00
Transfer from Equip Reserve	0	0	20,000	0.00
Transfer from Furniture Reserve	0	0	9,600	0.00
Transfer from Tech Reserve	0	0	31,350	0.00
Other Income	48	274	8,000	3.43
Insurance Claim Reimbursement	0	25,000	25,000	100.00
Transfer from Fund Balance	0	0	464,739	0.00

**TOTAL REVENUES** **13,037** **3,855,603** **4,421,344** **87.20**

**\* = Includes PPT Refund for 2019 of \$132,863**

**Budgeted PPT Refund of \$100,000**

**EXPENDITURES**

	September	Y-T-D	2020 Budget	Percent Y-T-D
Salaries/Wages - Permanent	118,777	1,145,194	1,698,490	67.42
Salaries/Wages - Pages	6,148	65,520	95,000	68.97
Salaries/Wages - Sunday	0	27,367	98,000	27.93
Employers FICA	9,437	93,673	132,545	70.67
Hosp/Dental/Optical	25,942	123,702	204,255	60.56
Life & Disability	0	8,648	12,645	68.39
Retirement	14,785	125,140	192,780	64.91
VEBA Contribution	0	64,833	64,720	100.17
Operating Supplies	10,262	59,728	66,000	90.50
Books & Materials	24,046	359,623	435,235	82.63
Contractual Services	47,840	259,921	437,045	59.47
Communications	617	10,932	20,000	54.66

**BUDGET YEAR 2020****10/14/2020****OPERATING FUND**

Transportation	0	323	2,000	16.17
Conferences/Training	104	14,298	30,900	46.27
Community Promotion	7,606	32,457	63,295	51.28
Printing & Publishing	167	427	1,000	42.72
Insurance & Bonds	-3,297	48,394	45,000	107.54
Workers Comp	0	3,617	5,000	72.34
Utilities	35,381	104,212	161,000	64.73
Repairs & Maintenance	5,417	35,884	150,105	23.91
Tax Refunds (Previous Yr)	0	0	5,000	0.00
Miscellaneous	0	6,114	8,000	76.42
Furniture	0	0	18,200	0.00
Furniture Reserve	0	0	4,040	0.00
Office Equipment & Technology	2,494	51,811	42,389	122.23
Building System Replacement	124,770	265,038	408,700	64.85
Building Reserve	0	0	0	0.00
Equipment Reserve	0	0	20,000	0.00
Technology Reserve	0	0	0	0.00

**TOTAL EXPENDITURES****430,495 2,906,857 4,421,344 65.75**

## PLYMOUTH DISTRICT LIBRARY

**Balance Sheet**

September 2020

Account Title	Balance	Account Number
<b>Fund: GENERAL OPERATING FUND</b>		
<b>ASSETS</b>		
<b>Current Assets</b>		
CASH/OPERATING CHECKING	2,761,805.69	101-000-001.000
CASH-SAVINGS/CDS	1,368,284.73	101-000-002.000
RETIREE INS CO-PAY	17,538.40	101-000-039.000
<b>TOTAL Current Assets</b>	<b>4,147,628.82</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>4,148,338.82</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	3,154,556.04	101-000-390.000
CHANGE IN FUND EQUITY	948,747.27	
<b>TOTAL Fund Equity</b>	<b>4,103,303.31</b>	
<b>TOTAL FUND EQUITY</b>	<b>4,103,303.31</b>	
<b>TOTAL LIABILITIES &amp; FUND EQUITY</b>	<b>4,148,338.82</b>	

<b>PLYMOUTH DISTRICT LIBRARY</b>					
<b>CHECK REGISTER REPORT</b>					
<b>09/01/20-09/30/20</b>					
<b>Check</b>		<b>Vendor Name</b>	<b>Status</b>	<b>Date</b>	<b>Amount</b>
<b>101</b>					
29370		Blue Care Network	Cleared	09/03/2020	17,430.01
29371		Building Automated Systems	Cleared	09/03/2020	207.50
29372		Bumler Mechanical, Inc.	Cleared	09/03/2020	1,160.73
29373		CDW Government, Inc.	Cleared	09/03/2020	2,693.22
29374		Dalton Commercial Cleaning	Cleared	09/03/2020	2,075.00
29375		DrawingBoard Printing	Cleared	09/03/2020	251.95
29376		DTE Energy	Cleared	09/03/2020	21,373.56
29377		Engraving Connection	Cleared	09/03/2020	42.25
29378		Foster, Swift, Collins & Smith	Cleared	09/03/2020	1,604.00
29379		GEM Facility Management LLC	Cleared	09/03/2020	1,468.36
29380		Genesee District Library	Voided	09/03/2020	0.00
29381		H & P Protective Services, Inc	Cleared	09/03/2020	486.00
29382		Kathleen Kozakowski	Cleared	09/03/2020	24.97
29383		Linkedin	Cleared	09/03/2020	7,000.00
29384		MCLS	Cleared	09/03/2020	18,416.05
29385		Midwest Tape	Cleared	09/03/2020	3,578.43
29386		MisDU	Cleared	09/03/2020	47.59
29387		Observer & Eccentric Newspaper	Cleared	09/03/2020	166.52
29388		On-Site Speciality Cleaning &	Cleared	09/03/2020	68,675.00
29389		Patricia Carter	Cleared	09/03/2020	110.00
29390		Plymouth Community Chamber of	Cleared	09/03/2020	45.00
29391		POSTMASTER - PLYMOUTH	Cleared	09/03/2020	1,400.00
29392		Regal Pest Contol, LLC	Cleared	09/03/2020	175.00
29393		Sandor Slomovits	Cleared	09/03/2020	300.00
29394		TDS Metrocom	Cleared	09/03/2020	617.32
29395		The Library Store	Cleared	09/03/2020	2,493.52
29396		Amistee Air Duct Cleaning & In	Cleared	09/11/2020	26,820.00
29397		BSB Communications, Inc.	Cleared	09/11/2020	72.50
29398		Bumler Mechanical, Inc.	Cleared	09/11/2020	759.03
29399		City of Plymouth	Cleared	09/11/2020	1,154.07
29400		Dalton Commercial Cleaning	Cleared	09/11/2020	616.00
29401		Foster, Swift, Collins & Smith	Cleared	09/11/2020	714.00
29402		Graphic Sciences, Inc.	Cleared	09/11/2020	2,127.29
29403		Green Electrical Solutions,LLC	Cleared	09/11/2020	702.58
29404		Greko Printing & Imaging	Cleared	09/11/2020	679.10
29405		Guardian Alarm	Cleared	09/11/2020	2,029.14
29406		Horton Plumbing	Cleared	09/11/2020	1,027.42
29407		Interactive Sciences, Inc.	Cleared	09/11/2020	497.13
29408		Lansing Sanitary Supply, Inc.	Cleared	09/11/2020	703.36
29409		LB Office Products	Cleared	09/11/2020	50.94
29410		Library Design Associates	Cleared	09/11/2020	24,010.00
29411		Linkedin	Voided	09/11/2020	0.00
29412		Millennium Business Systems	Cleared	09/11/2020	675.18
29413		OCLC, Inc.	Cleared	09/11/2020	1,705.00
29414		Office Depot	Cleared	09/11/2020	283.42
29415		Peter Basso Associates, Inc.	Cleared	09/11/2020	4,640.00
29416		Serene Landscape Group	Cleared	09/11/2020	4,101.10
29417		Staples Advantage	Cleared	09/11/2020	95.54
29418		Andy and Judy Daigle	Open	09/17/2020	450.00
29419		Baker & Taylor	Cleared	09/17/2020	6,472.30
29420		Baker & Taylor	Cleared	09/17/2020	3,466.05
29421		Baker & Taylor	Cleared	09/17/2020	859.63



PLYMOUTH DISTRICT LIBRARY					
CHECK REGISTER REPORT					
09/01/20-09/30/20					
Check		Vendor Name	Status	Date	Amount
<b>101</b>					
29422		Baker & Taylor	Cleared	09/17/2020	353.11
29423		Cadre	Open	09/17/2020	3,220.00
29424		CEE-CLEAN WINDOW CLEANING CO	Cleared	09/17/2020	1,990.00
29425		Coffee Break Service, Inc.	Cleared	09/17/2020	36.25
29426		Consumer's Energy	Cleared	09/17/2020	90.81
29427		Dee Beaver	Open	09/17/2020	38.58
29428		Delta Dental Insurance	Cleared	09/17/2020	1,187.61
29429		DEMCO	Open	09/17/2020	122.46
29430		Envisionware, Inc.	Cleared	09/17/2020	1,025.00
29431		Gale	Cleared	09/17/2020	181.54
29432		GECRB/Amazon	Cleared	09/17/2020	1,454.87
29433		Green Electrical Solutions,LLC	Cleared	09/17/2020	1,559.98
29434		ICLE	Cleared	09/17/2020	158.50
29435		In Home Pet Services	Open	09/17/2020	150.00
29436		Lansing Sanitary Supply, Inc.	Cleared	09/17/2020	974.04
29437		Library Ideas	Cleared	09/17/2020	483.40
29438		Mariya Fogarasi	Open	09/17/2020	100.00
29439		Merritt Cieslak Design	Cleared	09/17/2020	2,745.00
29440		MisDU	Cleared	09/17/2020	47.59
29441		Office Depot	Cleared	09/17/2020	1,009.15
29442		Patricia Carter	Cleared	09/17/2020	121.50
29443		Program Source International	Open	09/17/2020	375.00
29444		Progressive Printing	Cleared	09/17/2020	4,284.00
29445		Regal Pest Contol, LLC	Cleared	09/17/2020	175.00
29446		Susan Stoney	Open	09/17/2020	100.65
29447		Terrence Lynch	Open	09/17/2020	300.00
29448		Barbara Dinan	Open	09/24/2020	125.00
29449		Blue Care Network	Open	09/24/2020	17,430.01
29450		Brian Long	Open	09/24/2020	10.67
29451		Dalton Commercial Cleaning	Open	09/24/2020	752.00
29452		DTE Energy	Open	09/24/2020	12,762.55
29453		Lansing Sanitary Supply, Inc.	Open	09/24/2020	492.16
29454		Lauren Baker	Open	09/24/2020	22.97
29455		Michigan Office Solutions	Open	09/24/2020	4.34
29456		Peter Basso Associates, Inc.	Open	09/24/2020	1,200.00
29457		Terrence Lynch	Open	09/24/2020	300.00
<b>Total 101</b>					<b>291,936.50</b>
<b>September 2020 Payroll and Retirement Transfers</b>					
09/04/20	62,201.89	Payroll of 09/04/20			
09/04/20	3,429.00	Nationwide payment - Employee 457 P/R Deductions			
09/11/20	552.24	ADP Inv. - processing			
09/18/20	63,637.90	Payroll of 09/18/20			
09/18/20	3,429.00	Nationwide payment - Employee 457 P/R Deductions			
09/10/20	14,785.26	Retirement transfer for August 2020 payroll			
		(\$68,896.81 FT Salaries x 21.46%)			
	5.24	Interest for Huntington Bank (Citizens) Savings for September 2020			