



**Canton Public Library Board of Trustees
General Meeting Packet Contents**

| | |
|-----------|--|
| 1 | General Meeting Agenda – April 16, 2020 |
| 2 | Minutes – General Meeting – 2/20/20 |
| | Financial Statements |
| 3 | Comparative Balance Sheet 2/1-29/2020 |
| 4 | Profit & Loss – Summary 2/1-29/2020 |
| 5 | Profit & Loss – Detail 2/1-29/2020 |
| 6 | Comparative Balance Sheet 3/1-31/2020 |
| 7 | Profit & Loss Summary 3/1-31/2020 |
| 8 | Profit & Loss Detail 3/1-31/2020 |
| 9 | Check Register — 2/1-29/2020 |
| 10 | Check Register — 3/1-31/2020 |
| 11 | 2020 Budget vs. Actual Graph |
| 12 | Director’s Report |
| 13 | 2020 Proposed 1st Quarter Budget Amendment Summary |
| 14 | 2020 Proposed 1st Quarter Budget Amendment |
| 15 | Patient Protection & Affordable Care Act Discussion for Plan Year 2020/21 |
| 16 | Resolution to Change Newspaper of Record |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |



**Library Board of Trustees
Meeting Agenda**

**CANTON PUBLIC LIBRARY
BOARD OF TRUSTEES – GENERAL MEETING
April 16, 2020**

| | | |
|---|--|--|
| 7:30 p.m. | <ul style="list-style-type: none"> • Call the Meeting to Order | |
| | <ul style="list-style-type: none"> • Call to Audience (5 min. maximum) | |
| Roll Call Vote | <ul style="list-style-type: none"> • Approval of Agenda | |
| Roll Call Vote | <ul style="list-style-type: none"> • Approval of General Meeting Minutes | |
| Administrative Reports | <ul style="list-style-type: none"> • Communications • Report of the Library Director • Trustee Comments | |
| Committee Reports | <ul style="list-style-type: none"> • None | |
| Unfinished Business & General Orders | <ul style="list-style-type: none"> • None | |
| New Business Discussion Item Action Item 20/4-16-1 Action Item 20/4-16-2 Discussion Item Action Item 20/4-16-3 Discussion Item | <ul style="list-style-type: none"> • 2019 Audit Presentation (Plante Moran) • Accept 2019 Audit as Presented • Approve 1st Quarter Budget Amendment • 2021 Budget Discussion — expenditures <ul style="list-style-type: none"> ○ Healthcare plan coverage discussion • Approve Resolution to Change Newspaper of Record • Library Closure Due to COVID-19 | |
| | <ul style="list-style-type: none"> • Call to Audience (5 min. maximum) • Adjourn | |



Canton Public Library Board of Trustees General Meeting Minutes

February 20, 2020 – 7:30 pm

The Chairperson, Amy Watts, called the meeting to order at 7:30 PM.

Present: N. Eggenberger, M. Farrell, J. Lee, J. Pandit, D. Turner, A. Watts

Absent: None

Also Present: E. Davis, K. Gladden

CALL TO AUDIENCE (L. Golden, D. McHugh, M. Nicholson, R. Noble, J. Parij, C. Spas, N. Szczepanski) – None

APPROVAL OF AGENDA

The agenda was approved by unanimous consent.

APPROVAL OF GENERAL MEETING MINUTES

The minutes were approved by unanimous consent.

COMMUNICATIONS — Director Eva Davis shared a “thank you” note from the Canton Goodfellows in appreciation of the library serving as a distribution point for the Goodfellows’ “No Child Without a Christmas” program application forms.

DIRECTOR’S REPORT

The financial reports showed the library 8% through the fiscal year. Income is trending high on Property Taxes, which were due on February 14; other income sources are at zero (State Aid, Penal Fines) as they are not traditionally received until later in the year.

On the expense side, Fringe Benefits are trending higher because payment for the full year has been made to MERS. Library Materials are higher because librarians are again ordering newly published items for their collections. Capital Outlay and Professional & Contractual are up because of a progress payment made to ENGIE Services for the Building Control System project, and advance payments made (airline flight bookings, hotel reservations) concerning the upcoming Public Library Association (PLA) conference in Nashville account for higher spending in Travel.

The annual State of the Township luncheon is on March 4; board trustees should let E. Davis know if they wish to attend.

TRUSTEE COMMENTS — Trustee Jasmine Lee asked if the board would consider requesting that additional information be included in the monthly board packet. She indicated that a graphic analysis of the Profit & Loss Budget vs. Actual monthly report, along with a similar report overlaid with the previous year’s data would be helpful to her, and possibly to any new board members in future, in interpreting

possible trends in library spending. Accountant Debbie McHugh stated that she would investigate possible options within Quickbooks.

COMMITTEE REPORTS — None

UNFINISHED BUSINESS & GENERAL ORDERS

Review 2020 Board Agenda Planning Document — While several board trustees will be absent at upcoming meetings when 2021 budget components will be discussed, Trustee Don Turner urged that the board plans not be revised to accommodate individual circumstances. It was agreed to abide by the agenda planning document as originally presented in January.

NEW BUSINESS

2021 Budget Discussion

- **MERS Pension** — While MERS consistently alters their actuarially required contribution assumptions, Davis recommended that the library contribute \$125,000 to the employee pension fund in 2021. This will keep the library on a continued path to 120% funding, which will hopefully be accomplished over a four-year period.
- **Library Materials** — Davis recommended an increase in the materials budget to 15%. The majority of this increase would be dedicated to services and subscriptions (eBooks and download services like Kanopy and CloudLibrary), rather than to physical materials. She mentioned that, with an increase to 15%, the library would meet one of the primary standards that previously had precluded the library from achieving Excellent certification status in the State Library of Michigan's Quality Services Audit Checklist (QSAC). (However, other requirements in the newly-revised standards may yet prevent the library from achieving the top certification status in 2020.)

2019 Endowment Fund Campaign Review — Davis reviewed a chart depicting fund activity from 2015 through 2019. There was a mass bulk mailing postcard campaign in 2019; the fund showed an increase of \$108,000 over 2018. D. Turner stated that he had previously indicated a preference for a report that split out principal, earnings and contributions to the Endowment Fund. Davis said that she would make notes to include such information in next year's report.

Community Survey Result — Trustee Nancy Eggenberger said that the presentation by Cobalt Community Research was much more engaging than the one from the previous community survey. Community Relations Department Head Laurie Golden offered background on the origin of the survey question concerning culinary skill-building programs. Davis said that the percentage of non-users had increased since the last community survey; more outreach to new residents might be necessary. Library hours is another area that will be looked into, as well.

CALL TO AUDIENCE — Friends of the Library Claire Spas said that there had been a change in officers on the Friends board, and that the Secondhand Prose Used Bookstore is doing well.

ADJOURN

The meeting was adjourned at 9:04 PM.

Michelle Farell, Secretary-Treasurer

10:12 AM
 03/04/20
 Accrual Basis

Canton Public Library
Balance Sheet
 As of February 29, 2020

| | <u>Jan 31, 20</u> | <u>Feb 29, 20</u> |
|---|----------------------------|----------------------------|
| ASSETS | | |
| Current Assets | | |
| Checking/Savings | | |
| 000-004 · Chase - Checking | 4,643,175.34 | 5,398,024.48 |
| 000-013 · JPMorgan Chase- Credit Card | 7,887.68 | 6,939.34 |
| 000-014 · Medical Reimbsmt (BasicFlex) | 10,413.25 | 11,082.09 |
| 000-016 · Chase - High Yield Savings | <u>1,996,158.52</u> | <u>1,996,871.71</u> |
| Total Checking/Savings | <u>6,657,634.79</u> | <u>7,412,917.62</u> |
| Total Current Assets | <u>6,657,634.79</u> | <u>7,412,917.62</u> |
| TOTAL ASSETS | <u><u>6,657,634.79</u></u> | <u><u>7,412,917.62</u></u> |
| LIABILITIES & EQUITY | | |
| Liabilities | | |
| Current Liabilities | | |
| Accounts Payable | | |
| 000-202 · Accounts Payable | <u>142,692.24</u> | <u>112,492.95</u> |
| Total Accounts Payable | 142,692.24 | 112,492.95 |
| Credit Cards | | |
| 000-208 · Chase - Visa 3651 | 5,982.63 | 11,748.06 |
| 000-209 · Home Depot Credit Card | <u>138.87</u> | <u>101.50</u> |
| Total Credit Cards | 6,121.50 | 11,849.56 |
| Other Current Liabilities | | |
| 000-229 · Grants/Donations-Restricted Use | | |
| 229d · Friends Donation-Social Cmmte | <u>6,389.29</u> | <u>6,205.42</u> |
| Total 000-229 · Grants/Donations-Restricted Use | 6,389.29 | 6,205.42 |
| 000-237 · Medical Saving Deduction MedFSA | <u>2,085.85</u> | <u>2,754.69</u> |
| Total Other Current Liabilities | <u>8,475.14</u> | <u>8,960.11</u> |
| Total Current Liabilities | <u>157,288.88</u> | <u>133,302.62</u> |
| Total Liabilities | 157,288.88 | 133,302.62 |
| Equity | | |
| 000-390 · General Fund Balance | 3,427,795.40 | 3,427,795.40 |
| Net Income | <u>3,072,550.51</u> | <u>3,851,819.60</u> |
| Total Equity | <u>6,500,345.91</u> | <u>7,279,615.00</u> |
| TOTAL LIABILITIES & EQUITY | <u><u>6,657,634.79</u></u> | <u><u>7,412,917.62</u></u> |

Canton Public Library
Profit & Loss Budget vs. Actual
as of February 29, 2020

| | <u>Jan - Feb 20</u> | <u>Budget</u> | <u>\$ Over Budget</u> | <u>% of Budget</u> |
|--------------------------------------|---------------------|---------------------|-----------------------|--------------------|
| Income | | | | |
| 738-403 · Property Taxes | 5,021,798.64 | 6,089,500.00 | -1,067,701.36 | 82.47% |
| 738-566 · State Aid to Libraries | 0.00 | 65,000.00 | -65,000.00 | 0.00% |
| 738-613 · Photocopy Fees | 7,674.85 | 45,000.00 | -37,325.15 | 17.06% |
| 738-615 · Replacement - Books/ AV | 1,453.21 | 9,500.00 | -8,046.79 | 15.30% |
| 738-656 · Penal Fines | 0.00 | 61,000.00 | -61,000.00 | 0.00% |
| 738-664 · Overdue Fines | 6,644.37 | 50,000.00 | -43,355.63 | 13.29% |
| 738-670 · Misc & Contributions | 965.73 | 1,000.00 | -34.27 | 96.57% |
| 738-671 · Interest Income | 4,168.58 | 15,000.00 | -10,831.42 | 27.79% |
| 738-676 · Vending Commission | 904.31 | 6,000.00 | -5,095.69 | 15.07% |
| 738-677 · Meeting Room Rental | 0.00 | 500.00 | -500.00 | 0.00% |
| 738-692 · Use of Fund Balance | 0.00 | 781,000.00 | -781,000.00 | 0.00% |
| Total Income | <u>5,043,609.69</u> | <u>7,123,500.00</u> | <u>-2,079,890.31</u> | <u>70.80%</u> |
| Gross Profit | 5,043,609.69 | 7,123,500.00 | -2,079,890.31 | 70.80% |
| Expense | | | | |
| 738-693 · Endowment Transfers | 0.00 | 500.00 | -500.00 | 0.00% |
| 738-702 · Salaries & Wages | 358,675.71 | 2,954,000.00 | -2,595,324.29 | 12.14% |
| 738-715 · Fringe Benefits | 220,359.89 | 670,100.00 | -449,740.11 | 32.89% |
| 738-722 · Supplies | 12,759.66 | 168,470.00 | -155,710.34 | 7.57% |
| 738-740 · Library Materials | 214,131.15 | 952,000.00 | -737,868.85 | 22.49% |
| 738-749 · Staff Book Account | 0.00 | 0.00 | 0.00 | 0.00% |
| 738-801 · Professional & Contractual | 116,634.37 | 357,950.00 | -241,315.63 | 32.58% |
| 738-850 · Communications | 2,300.96 | 30,000.00 | -27,699.04 | 7.67% |
| 738-860 · Travel | 19,805.54 | 59,400.00 | -39,594.46 | 33.34% |
| 738-880 · Community Promotion | 607.46 | 16,200.00 | -15,592.54 | 3.75% |
| 738-900 · Printing | 402.00 | 60,100.00 | -59,698.00 | 0.67% |
| 738-910 · Insurance | 7,538.00 | 70,100.00 | -62,562.00 | 10.75% |
| 738-920 · Utilities | 24,055.84 | 205,000.00 | -180,944.16 | 11.74% |
| 738-930 · Maintenance & Repairs | 15,338.95 | 240,600.00 | -225,261.05 | 6.38% |
| 738-940 · Rentals/Leases | 2,016.38 | 23,200.00 | -21,183.62 | 8.69% |
| 738-976 · Building Improvements | 641.37 | 15,000.00 | -14,358.63 | 4.28% |
| 738-977 · Capital Outlay | 196,458.30 | 781,000.00 | -584,541.70 | 25.16% |
| 738-996 · Property Tax Refunds | 64.51 | 1,500.00 | -1,435.49 | 4.30% |
| 738-999 · Reserve/Contingency | 0.00 | 518,380.00 | -518,380.00 | 0.00% |
| Total Expense | <u>1,191,790.09</u> | <u>7,123,500.00</u> | <u>-5,931,709.91</u> | <u>16.73%</u> |
| Net Income | <u>3,851,819.60</u> | <u>0.00</u> | <u>3,851,819.60</u> | <u>100.00%</u> |

Canton Public Library
Profit & Loss Budget vs. Actual
as of February 29, 2020

| | Jan - Feb 20 | Budget | \$ Over Budget | % of Budget |
|---|---------------------|---------------------|----------------------|---------------|
| Income | | | | |
| 738-403 · Property Taxes | 5,021,798.64 | 6,089,500.00 | -1,067,701.36 | 82.47% |
| 738-566 · State Aid to Libraries | 0.00 | 65,000.00 | -65,000.00 | 0.00% |
| 738-613 · Photocopy Fees | 7,674.85 | 45,000.00 | -37,325.15 | 17.06% |
| 738-615 · Replacement - Books/ AV | 1,453.21 | 9,500.00 | -8,046.79 | 15.30% |
| 738-656 · Penal Fines | 0.00 | 61,000.00 | -61,000.00 | 0.00% |
| 738-664 · Overdue Fines | 6,644.37 | 50,000.00 | -43,355.63 | 13.29% |
| 738-670 · Misc & Contributions | 965.73 | 1,000.00 | -34.27 | 96.57% |
| 738-671 · Interest Income | | | | |
| 671g · Interest Income General | 4,168.58 | 15,000.00 | -10,831.42 | 27.79% |
| Total 738-671 · Interest Income | 4,168.58 | 15,000.00 | -10,831.42 | 27.79% |
| 738-676 · Vending Commission | 904.31 | 6,000.00 | -5,095.69 | 15.07% |
| 738-677 · Meeting Room Rental | 0.00 | 500.00 | -500.00 | 0.00% |
| 738-692 · Use of Fund Balance | 0.00 | 781,000.00 | -781,000.00 | 0.00% |
| Total Income | 5,043,609.69 | 7,123,500.00 | -2,079,890.31 | 70.80% |
| Gross Profit | 5,043,609.69 | 7,123,500.00 | -2,079,890.31 | 70.80% |
| Expense | | | | |
| 738-693 · Endowment Transfers | 0.00 | 500.00 | -500.00 | 0.00% |
| 738-702 · Salaries & Wages | 358,675.71 | 2,954,000.00 | -2,595,324.29 | 12.14% |
| 738-715 · Fringe Benefits | | | | |
| 715a · Health Savings Account FSA | 1,255.67 | 2,000.00 | -744.33 | 62.78% |
| 715b · Unemployment Reimbursement | 0.00 | 1,000.00 | -1,000.00 | 0.00% |
| 738-716 · Medical/Dental | | | | |
| 716b · Medical Buy Outs | 0.00 | 3,600.00 | -3,600.00 | 0.00% |
| 716d · Dental | 3,630.50 | 21,000.00 | -17,369.50 | 17.29% |
| 716m · Medical (BCN) | 51,850.80 | 250,000.00 | -198,149.20 | 20.74% |
| Total 738-716 · Medical/Dental | 55,481.30 | 274,600.00 | -219,118.70 | 20.20% |
| 738-717 · Life Ins / Disability | 3,744.12 | 14,500.00 | -10,755.88 | 25.82% |
| 738-718 · Retirement Pension (MERS) | 125,000.00 | 125,000.00 | 0.00 | 100.00% |
| 738-719 · Optical | 200.00 | 7,000.00 | -6,800.00 | 2.86% |
| 738-720 · FICA / MC Taxes | 32,412.44 | 226,000.00 | -193,587.56 | 14.34% |
| 738-721 · Retirement DC Plan (401a) | 2,266.36 | 20,000.00 | -17,733.64 | 11.33% |
| Total 738-715 · Fringe Benefits | 220,359.89 | 670,100.00 | -449,740.11 | 32.89% |
| 738-722 · Supplies | | | | |
| 722t · Technology Supplies | 898.58 | 27,200.00 | -26,301.42 | 3.30% |
| 738-727 · Office Supplies | | | | |
| 727a · General Office Supplies | 807.47 | 8,500.00 | -7,692.53 | 9.50% |
| 727b · Printing & Copying Supplies | 84.03 | 5,000.00 | -4,915.97 | 1.68% |
| Total 738-727 · Office Supplies | 891.50 | 13,500.00 | -12,608.50 | 6.60% |
| 738-728 · Library Supplies- General | | | | |
| 738-724 · Information Services Supplies | 151.44 | 5,250.00 | -5,098.56 | 2.89% |
| 738-725 · Proc Library Supplies | | | | |
| 725a · Circulation Services Supplies | 381.94 | 17,700.00 | -17,318.06 | 2.16% |
| 725b · Tech Processing Supplies | 5,336.36 | 22,000.00 | -16,663.64 | 24.26% |
| Total 738-725 · Proc Library Supplies | 5,718.30 | 39,700.00 | -33,981.70 | 14.40% |
| 738-726 · Community Relations Supplies | 98.00 | 1,000.00 | -902.00 | 9.80% |
| 738-729 · Building Supplies | 2,204.37 | 22,700.00 | -20,495.63 | 9.71% |
| 738-728 · Library Supplies- General - Other | 404.97 | 13,000.00 | -12,595.03 | 3.12% |
| Total 738-728 · Library Supplies- General | 8,577.08 | 81,650.00 | -73,072.92 | 10.51% |
| 738-730 · Postage | | | | |
| 730b · Postage - Info Services | 494.77 | 3,500.00 | -3,005.23 | 14.14% |

Canton Public Library
Profit & Loss Budget vs. Actual
as of February 29, 2020

| | Jan - Feb 20 | Budget | \$ Over Budget | % of Budget |
|---|--------------|------------|----------------|-------------|
| 730c · Postage - Circulation Services | 3.16 | 150.00 | -146.84 | 2.11% |
| 730j · Postage - Business Services | -511.66 | 2,725.00 | -3,236.66 | -18.78% |
| 730m · Postage - Community Relations | 243.00 | 27,245.00 | -27,002.00 | 0.89% |
| Total 738-730 · Postage | 229.27 | 33,620.00 | -33,390.73 | 0.68% |
| 738-732 · Janitorial Supplies | 2,163.23 | 12,500.00 | -10,336.77 | 17.31% |
| Total 738-722 · Supplies | 12,759.66 | 168,470.00 | -155,710.34 | 7.57% |
| 738-740 · Library Materials | | | | |
| 738-741 · Books | 24,113.00 | 263,500.00 | -239,387.00 | 9.15% |
| 738-744 · AV (Media) | 15,468.66 | 130,000.00 | -114,531.34 | 11.90% |
| 738-747 · Services, Subscrip & Pre-proc | 174,549.49 | 558,500.00 | -383,950.51 | 31.25% |
| Total 738-740 · Library Materials | 214,131.15 | 952,000.00 | -737,868.85 | 22.49% |
| 738-749 · Staff Book Account | 0.00 | 0.00 | 0.00 | 0.00% |
| 738-801 · Professional & Contractual | | | | |
| 738-731 · Credit Card Fees | 222.80 | 5,000.00 | -4,777.20 | 4.46% |
| 738-733 · Bank Fees | | | | |
| 733g · Bank Fees General | 52.54 | 1,000.00 | -947.46 | 5.25% |
| Total 738-733 · Bank Fees | 52.54 | 1,000.00 | -947.46 | 5.25% |
| 738-804 · Audit | 0.00 | 12,675.00 | -12,675.00 | 0.00% |
| 738-808 · Information Technology | | | | |
| 808t · Online Information-Technology | 93,432.46 | 154,600.00 | -61,167.54 | 60.44% |
| 808tp · Online Info - Tech Processing | 5,924.00 | 24,600.00 | -18,676.00 | 24.08% |
| Total 738-808 · Information Technology | 99,356.46 | 179,200.00 | -79,843.54 | 55.44% |
| 738-809 · Programming-Community Relations | | | | |
| 809d · Community Programming | 3,655.79 | 30,000.00 | -26,344.21 | 12.19% |
| Total 738-809 · Programming-Community Relations | 3,655.79 | 30,000.00 | -26,344.21 | 12.19% |
| 738-810 · Other Professional Services | | | | |
| 810a · Payroll | 2,804.53 | 15,000.00 | -12,195.47 | 18.70% |
| 810b · Professional Services-Circ Srv | 619.75 | 9,250.00 | -8,630.25 | 6.70% |
| 810j · Professional Services - Bus Srv | 55.00 | 11,925.00 | -11,870.00 | 0.46% |
| 810m · Professional Services - Com Rel | 4,040.00 | 44,900.00 | -40,860.00 | 9.00% |
| Total 738-810 · Other Professional Services | 7,519.28 | 81,075.00 | -73,555.72 | 9.27% |
| 738-812 · Legal | 920.00 | 15,000.00 | -14,080.00 | 6.13% |
| 738-814 · Membership Dues | | | | |
| 814a · Membership Dues - Director | 275.00 | 1,500.00 | -1,225.00 | 18.33% |
| 814b · Membership Dues - Info Services | 530.00 | 2,900.00 | -2,370.00 | 18.28% |
| 814c · Membership Dues - Circ Services | 0.00 | 800.00 | -800.00 | 0.00% |
| 814e · Membership Dues - Info Tech | 179.00 | 1,200.00 | -1,021.00 | 14.92% |
| 814j · Membership Dues - Business Srv | 385.00 | 1,500.00 | -1,115.00 | 25.67% |
| 814k · Membership Dues - Miscellaneous | 1,582.00 | 9,750.00 | -8,168.00 | 16.23% |
| 814m · Membership Dues - Community Rel | 0.00 | 1,200.00 | -1,200.00 | 0.00% |
| Total 738-814 · Membership Dues | 2,951.00 | 18,850.00 | -15,899.00 | 15.66% |
| 738-815 · Staff Inservice | | | | |
| 815a · Staff Inservice/Training | 0.00 | 5,000.00 | -5,000.00 | 0.00% |
| 815b · Staff Longevity Awards | 350.00 | 2,150.00 | -1,800.00 | 16.28% |
| 815c · Staff Development/Training | 0.00 | 5,500.00 | -5,500.00 | 0.00% |
| 815t · Online Training Services - IT | 1,606.50 | 2,500.00 | -893.50 | 64.26% |
| Total 738-815 · Staff Inservice | 1,956.50 | 15,150.00 | -13,193.50 | 12.91% |
| Total 738-801 · Professional & Contractual | 116,634.37 | 357,950.00 | -241,315.63 | 32.58% |
| 738-850 · Communications | 2,300.96 | 30,000.00 | -27,699.04 | 7.67% |
| 738-860 · Travel | | | | |
| 738-861 · Conferences (Incl.Registration) | | | | |

Canton Public Library
Profit & Loss Budget vs. Actual
as of February 29, 2020

| | Jan - Feb 20 | Budget | \$ Over Budget | % of Budget |
|--|------------------|-------------------|--------------------|---------------|
| 861a · Conferences - Director | 260.00 | 5,000.00 | -4,740.00 | 5.20% |
| 861b · Conferences - Info. Services | 6,419.12 | 13,500.00 | -7,080.88 | 47.55% |
| 861d · Conferences - Circ Serv. | 4,231.76 | 8,000.00 | -3,768.24 | 52.90% |
| 861f · Conferences - Trustees | 305.00 | 4,000.00 | -3,695.00 | 7.63% |
| 861g · Leadership Canton | 0.00 | 1,200.00 | -1,200.00 | 0.00% |
| 861h · Conferences - Info. Technology | 1,741.40 | 8,400.00 | -6,658.60 | 20.73% |
| 861j · Conferences - Business Services | 3,233.30 | 5,100.00 | -1,866.70 | 63.40% |
| 861m · Conferences-Community Relations | 3,503.91 | 5,500.00 | -1,996.09 | 63.71% |
| Total 738-861 · Conferences (Incl.Registration) | 19,694.49 | 50,700.00 | -31,005.51 | 38.85% |
| 738-865 · Mileage / Misc. | | | | |
| 865a · Mileage - Director | 44.91 | 2,200.00 | -2,155.09 | 2.04% |
| 865b · Mileage - Information Services | 39.11 | 2,000.00 | -1,960.89 | 1.96% |
| 865c · Mileage - Circ. Services | 11.27 | 1,000.00 | -988.73 | 1.13% |
| 865e · Mileage- Information Technology | 0.00 | 1,300.00 | -1,300.00 | 0.00% |
| 865f · Mileage - Business Services | 15.76 | 1,300.00 | -1,284.24 | 1.21% |
| 865m · Mileage - Community Relations | 0.00 | 900.00 | -900.00 | 0.00% |
| Total 738-865 · Mileage / Misc. | 111.05 | 8,700.00 | -8,588.95 | 1.28% |
| Total 738-860 · Travel | 19,805.54 | 59,400.00 | -39,594.46 | 33.34% |
| 738-880 · Community Promotion | | | | |
| 880a · Marketing | 405.96 | 13,800.00 | -13,394.04 | 2.94% |
| 880b · Volunteer | 201.50 | 2,400.00 | -2,198.50 | 8.40% |
| Total 738-880 · Community Promotion | 607.46 | 16,200.00 | -15,592.54 | 3.75% |
| 738-900 · Printing | | | | |
| 738-901 · Printing & Publishing | | | | |
| 901c · Com Rel Printing & Publishing | 402.00 | 58,400.00 | -57,998.00 | 0.69% |
| 901e · Misc. Printing & Publishing | 0.00 | 1,200.00 | -1,200.00 | 0.00% |
| Total 738-901 · Printing & Publishing | 402.00 | 59,600.00 | -59,198.00 | 0.67% |
| 738-903 · Legal Notices & Ads | 0.00 | 500.00 | -500.00 | 0.00% |
| Total 738-900 · Printing | 402.00 | 60,100.00 | -59,698.00 | 0.67% |
| 738-910 · Insurance | | | | |
| 738-911 · Liability Ins | 7,538.00 | 50,300.00 | -42,762.00 | 14.99% |
| 738-912 · Worker's Comp | 0.00 | 7,000.00 | -7,000.00 | 0.00% |
| 738-915 · E&O/D&O/EPL | 0.00 | 3,800.00 | -3,800.00 | 0.00% |
| 738-916 · Fiduciary/Fidelity | 0.00 | 9,000.00 | -9,000.00 | 0.00% |
| Total 738-910 · Insurance | 7,538.00 | 70,100.00 | -62,562.00 | 10.75% |
| 738-920 · Utilities | | | | |
| 738-921 · Electricity | 18,699.28 | 150,000.00 | -131,300.72 | 12.47% |
| 738-922 · Gas | 4,781.49 | 35,000.00 | -30,218.51 | 13.66% |
| 738-923 · Water | 575.07 | 20,000.00 | -19,424.93 | 2.88% |
| Total 738-920 · Utilities | 24,055.84 | 205,000.00 | -180,944.16 | 11.74% |
| 738-930 · Maintenance & Repairs | | | | |
| 738-931 · Cleaning/Janitorial Services | 12,104.00 | 85,000.00 | -72,896.00 | 14.24% |
| 738-932 · Lawn & Grounds Maintenance | | | | |
| 932a · Snow Removal | 0.00 | 35,000.00 | -35,000.00 | 0.00% |
| 932b · Lawn & Grounds Maintenance | 225.00 | 40,350.00 | -40,125.00 | 0.56% |
| Total 738-932 · Lawn & Grounds Maintenance | 225.00 | 75,350.00 | -75,125.00 | 0.30% |
| 738-933 · Building Security | 1,233.00 | 7,400.00 | -6,167.00 | 16.66% |
| 738-934 · Library Equip & Misc Contracts | | | | |
| 934b · Aquarium | 414.45 | 2,900.00 | -2,485.55 | 14.29% |
| 934c · Misc. Contracts & Inspections | 878.00 | 8,400.00 | -7,522.00 | 10.45% |
| 934g · HVAC Maintenance Contracts | 0.00 | 17,600.00 | -17,600.00 | 0.00% |

Canton Public Library
Profit & Loss Budget vs. Actual
 as of February 29, 2020

| | <u>Jan - Feb 20</u> | <u>Budget</u> | <u>\$ Over Budget</u> | <u>% of Budget</u> |
|--|---------------------|---------------|-----------------------|--------------------|
| Total 738-934 · Library Equip & Misc Contracts | 1,292.45 | 28,900.00 | -27,607.55 | 4.47% |
| 738-935 · Office Equip Maint Contracts | 210.00 | 950.00 | -740.00 | 22.11% |
| 738-936 · Building Repairs | 274.50 | 18,000.00 | -17,725.50 | 1.53% |
| 738-937 · Equipment Repairs | 0.00 | 25,000.00 | -25,000.00 | 0.00% |
| Total 738-930 · Maintenance & Repairs | 15,338.95 | 240,600.00 | -225,261.05 | 6.38% |
| 738-940 · Rentals/Leases | | | | |
| 942 · Postage Meter - Pitney Bowes | | | | |
| 942b · Copy Machine Lease | 1,576.43 | 21,200.00 | -19,623.57 | 7.44% |
| 942 · Postage Meter - Pitney Bowes - Other | 439.95 | 2,000.00 | -1,560.05 | 22.00% |
| Total 942 · Postage Meter - Pitney Bowes | 2,016.38 | 23,200.00 | -21,183.62 | 8.69% |
| Total 738-940 · Rentals/Leases | 2,016.38 | 23,200.00 | -21,183.62 | 8.69% |
| 738-976 · Building Improvements | 641.37 | 15,000.00 | -14,358.63 | 4.28% |
| 738-977 · Capital Outlay | | | | |
| 977a · Capital Outlay - Info Services | 0.00 | 3,000.00 | -3,000.00 | 0.00% |
| 977g · Capital Outlay - General | 0.00 | 10,000.00 | -10,000.00 | 0.00% |
| 977t · Capital Outlay - Technology | 196,458.30 | 768,000.00 | -571,541.70 | 25.58% |
| Total 738-977 · Capital Outlay | 196,458.30 | 781,000.00 | -584,541.70 | 25.16% |
| 738-996 · Property Tax Refunds | 64.51 | 1,500.00 | -1,435.49 | 4.30% |
| 738-999 · Reserve/Contingency | 0.00 | 518,380.00 | -518,380.00 | 0.00% |
| Total Expense | 1,191,790.09 | 7,123,500.00 | -5,931,709.91 | 16.73% |
| Net Income | 3,851,819.60 | 0.00 | 3,851,819.60 | 100.00% |

4:33 PM
04/02/20
Accrual Basis

Canton Public Library

Balance Sheet

As of March 31, 2020

| | <u>Feb 29, 20</u> | <u>Mar 31, 20</u> |
|---|----------------------------|----------------------------|
| ASSETS | | |
| Current Assets | | |
| Checking/Savings | | |
| 000-004 · Chase - Checking | 5,398,024.48 | 5,944,894.16 |
| 000-013 · JPMorgan Chase- Credit Card | 6,939.34 | 5,850.34 |
| 000-014 · Medical Reimbsmt (BasicFlex) | 11,082.09 | 10,848.47 |
| 000-016 · Chase - High Yield Savings | 1,996,871.71 | 1,997,152.87 |
| Total Checking/Savings | <u>7,412,917.62</u> | <u>7,958,745.84</u> |
| Total Current Assets | <u>7,412,917.62</u> | <u>7,958,745.84</u> |
| TOTAL ASSETS | <u><u>7,412,917.62</u></u> | <u><u>7,958,745.84</u></u> |
| LIABILITIES & EQUITY | | |
| Liabilities | | |
| Current Liabilities | | |
| Accounts Payable | | |
| 000-202 · Accounts Payable | 152,071.05 | 1,900.00 |
| Total Accounts Payable | <u>152,071.05</u> | <u>1,900.00</u> |
| Credit Cards | | |
| 000-208 · Chase - Visa 3651 | 11,773.06 | 2,957.59 |
| 000-209 · Home Depot Credit Card | 101.50 | 109.99 |
| Total Credit Cards | <u>11,874.56</u> | <u>3,067.58</u> |
| Other Current Liabilities | | |
| 000-229 · Grants/Donations-Restricted Use | | |
| 229d · Friends Donation-Social Cmmte | 6,205.42 | 6,205.42 |
| Total 000-229 · Grants/Donations-Restricted Use | <u>6,205.42</u> | <u>6,205.42</u> |
| 000-237 · Medical Saving Deduction MedFSA | 2,754.69 | 2,521.07 |
| Total Other Current Liabilities | <u>8,960.11</u> | <u>8,726.49</u> |
| Total Current Liabilities | <u>172,905.72</u> | <u>13,694.07</u> |
| Total Liabilities | <u>172,905.72</u> | <u>13,694.07</u> |
| Equity | | |
| 000-390 · General Fund Balance | 3,425,895.40 | 3,425,895.40 |
| Net Income | 3,814,116.50 | 4,519,156.37 |
| Total Equity | <u>7,240,011.90</u> | <u>7,945,051.77</u> |
| TOTAL LIABILITIES & EQUITY | <u><u>7,412,917.62</u></u> | <u><u>7,958,745.84</u></u> |

Canton Public Library
Profit & Loss Budget vs. Actual
 as of March 31, 2020

| | <u>Jan - Mar 20</u> | <u>Budget</u> | <u>\$ Over Budget</u> | <u>% of Budget</u> |
|--------------------------------------|---------------------|---------------------|-----------------------|--------------------|
| Income | | | | |
| 738-403 · Property Taxes | 6,075,901.29 | 6,089,500.00 | -13,598.71 | 99.78% |
| 738-566 · State Aid to Libraries | 0.00 | 65,000.00 | -65,000.00 | 0.00% |
| 738-613 · Photocopy Fees | 9,734.95 | 45,000.00 | -35,265.05 | 21.63% |
| 738-615 · Replacement - Books/ AV | 1,911.93 | 9,500.00 | -7,588.07 | 20.13% |
| 738-656 · Penal Fines | 0.00 | 61,000.00 | -61,000.00 | 0.00% |
| 738-664 · Overdue Fines | 8,507.35 | 50,000.00 | -41,492.65 | 17.02% |
| 738-670 · Misc & Contributions | 1,045.43 | 1,000.00 | 45.43 | 104.54% |
| 738-671 · Interest Income | 5,444.80 | 15,000.00 | -9,555.20 | 36.30% |
| 738-676 · Vending Commission | 1,903.93 | 6,000.00 | -4,096.07 | 31.73% |
| 738-677 · Meeting Room Rental | 50.00 | 500.00 | -450.00 | 10.00% |
| 738-692 · Use of Fund Balance | 0.00 | 781,000.00 | -781,000.00 | 0.00% |
| Total Income | <u>6,104,499.68</u> | <u>7,123,500.00</u> | <u>-1,019,000.32</u> | <u>85.70%</u> |
| Gross Profit | <u>6,104,499.68</u> | <u>7,123,500.00</u> | <u>-1,019,000.32</u> | <u>85.70%</u> |
| Expense | | | | |
| 738-693 · Endowment Transfers | 0.00 | 500.00 | -500.00 | 0.00% |
| 738-702 · Salaries & Wages | 572,390.83 | 2,954,000.00 | -2,381,609.17 | 19.38% |
| 738-715 · Fringe Benefits | 257,341.28 | 670,100.00 | -412,758.72 | 38.40% |
| 738-722 · Supplies | 16,019.46 | 168,470.00 | -152,450.54 | 9.51% |
| 738-740 · Library Materials | 257,498.31 | 952,000.00 | -694,501.69 | 27.05% |
| 738-749 · Staff Book Account | 22.89 | 0.00 | 22.89 | 100.00% |
| 738-801 · Professional & Contractual | 131,880.49 | 357,950.00 | -226,069.51 | 36.84% |
| 738-850 · Communications | 5,328.97 | 30,000.00 | -24,671.03 | 17.76% |
| 738-860 · Travel | 29,337.52 | 59,400.00 | -30,062.48 | 49.39% |
| 738-880 · Community Promotion | 1,281.74 | 16,200.00 | -14,918.26 | 7.91% |
| 738-900 · Printing | 402.00 | 60,100.00 | -59,698.00 | 0.67% |
| 738-910 · Insurance | 52,946.00 | 70,100.00 | -17,154.00 | 75.53% |
| 738-920 · Utilities | 35,228.28 | 205,000.00 | -169,771.72 | 17.19% |
| 738-930 · Maintenance & Repairs | 21,869.40 | 240,600.00 | -218,730.60 | 9.09% |
| 738-940 · Rentals/Leases | 3,318.46 | 23,200.00 | -19,881.54 | 14.30% |
| 738-976 · Building Improvements | 641.37 | 15,000.00 | -14,358.63 | 4.28% |
| 738-977 · Capital Outlay | 199,771.80 | 781,000.00 | -581,228.20 | 25.58% |
| 738-996 · Property Tax Refunds | 64.51 | 1,500.00 | -1,435.49 | 4.30% |
| 738-999 · Reserve/Contingency | 0.00 | 518,380.00 | -518,380.00 | 0.00% |
| Total Expense | <u>1,585,343.31</u> | <u>7,123,500.00</u> | <u>-5,538,156.69</u> | <u>22.26%</u> |
| Net Income | <u>4,519,156.37</u> | <u>0.00</u> | <u>4,519,156.37</u> | <u>100.00%</u> |

Canton Public Library
Profit & Loss Budget vs. Actual
as of March 31, 2020

| | <u>Jan - Mar 20</u> | <u>Budget</u> | <u>\$ Over Budget</u> | <u>% of Budget</u> |
|---|---------------------|---------------------|-----------------------|--------------------|
| Income | | | | |
| 738-403 · Property Taxes | 6,075,901.29 | 6,089,500.00 | -13,598.71 | 99.78% |
| 738-566 · State Aid to Libraries | 0.00 | 65,000.00 | -65,000.00 | 0.00% |
| 738-613 · Photocopy Fees | 9,734.95 | 45,000.00 | -35,265.05 | 21.63% |
| 738-615 · Replacement - Books/ AV | 1,911.93 | 9,500.00 | -7,588.07 | 20.13% |
| 738-656 · Penal Fines | 0.00 | 61,000.00 | -61,000.00 | 0.00% |
| 738-664 · Overdue Fines | 8,507.35 | 50,000.00 | -41,492.65 | 17.02% |
| 738-670 · Misc & Contributions | 1,045.43 | 1,000.00 | 45.43 | 104.54% |
| 738-671 · Interest Income | | | | |
| 671g · Interest Income General | 5,444.80 | 15,000.00 | -9,555.20 | 36.30% |
| Total 738-671 · Interest Income | <u>5,444.80</u> | <u>15,000.00</u> | <u>-9,555.20</u> | <u>36.30%</u> |
| 738-676 · Vending Commission | 1,903.93 | 6,000.00 | -4,096.07 | 31.73% |
| 738-677 · Meeting Room Rental | 50.00 | 500.00 | -450.00 | 10.00% |
| 738-692 · Use of Fund Balance | 0.00 | 781,000.00 | -781,000.00 | 0.00% |
| Total Income | <u>6,104,499.68</u> | <u>7,123,500.00</u> | <u>-1,019,000.32</u> | <u>85.70%</u> |
| Gross Profit | 6,104,499.68 | 7,123,500.00 | -1,019,000.32 | 85.70% |
| Expense | | | | |
| 738-693 · Endowment Transfers | 0.00 | 500.00 | -500.00 | 0.00% |
| 738-702 · Salaries & Wages | 572,390.83 | 2,954,000.00 | -2,381,609.17 | 19.38% |
| 738-715 · Fringe Benefits | | | | |
| 715a · Health Savings Account FSA | 1,255.67 | 2,000.00 | -744.33 | 62.78% |
| 715b · Unemployment Reimbursement | 0.00 | 1,000.00 | -1,000.00 | 0.00% |
| 738-716 · Medical/Dental | | | | |
| 716b · Medical Buy Outs | 0.00 | 3,600.00 | -3,600.00 | 0.00% |
| 716d · Dental | 3,734.80 | 21,000.00 | -17,265.20 | 17.79% |
| 716m · Medical (BCN) | 69,937.31 | 250,000.00 | -180,062.69 | 27.98% |
| Total 738-716 · Medical/Dental | <u>73,672.11</u> | <u>274,600.00</u> | <u>-200,927.89</u> | <u>26.83%</u> |
| 738-717 · Life Ins / Disability | 4,992.16 | 14,500.00 | -9,507.84 | 34.43% |
| 738-718 · Retirement Pension (MERS) | 125,000.00 | 125,000.00 | 0.00 | 100.00% |
| 738-719 · Optical | 400.00 | 7,000.00 | -6,600.00 | 5.71% |
| 738-720 · FICA / MC Taxes | 48,621.80 | 226,000.00 | -177,378.20 | 21.51% |
| 738-721 · Retirement DC Plan (401a) | 3,399.54 | 20,000.00 | -16,600.46 | 17.00% |
| Total 738-715 · Fringe Benefits | <u>257,341.28</u> | <u>670,100.00</u> | <u>-412,758.72</u> | <u>38.40%</u> |
| 738-722 · Supplies | | | | |
| 722t · Technology Supplies | 1,264.16 | 27,200.00 | -25,935.84 | 4.65% |
| 738-727 · Office Supplies | | | | |
| 727a · General Office Supplies | 1,455.11 | 8,500.00 | -7,044.89 | 17.12% |
| 727b · Printing & Copying Supplies | 625.37 | 5,000.00 | -4,374.63 | 12.51% |
| Total 738-727 · Office Supplies | <u>2,080.48</u> | <u>13,500.00</u> | <u>-11,419.52</u> | <u>15.41%</u> |
| 738-728 · Library Supplies- General | | | | |
| 738-724 · Information Services Supplies | 151.44 | 5,250.00 | -5,098.56 | 2.89% |
| 738-725 · Proc Library Supplies | | | | |
| 725a · Circulation Services Supplies | 758.91 | 17,700.00 | -16,941.09 | 4.29% |
| 725b · Tech Processing Supplies | 5,840.24 | 22,000.00 | -16,159.76 | 26.55% |
| Total 738-725 · Proc Library Supplies | <u>6,599.15</u> | <u>39,700.00</u> | <u>-33,100.85</u> | <u>16.62%</u> |
| 738-726 · Community Relations Supplies | 98.00 | 1,000.00 | -902.00 | 9.80% |
| 738-729 · Building Supplies | 2,751.36 | 22,700.00 | -19,948.64 | 12.12% |
| 738-728 · Library Supplies- General - Other | 404.97 | 13,000.00 | -12,595.03 | 3.12% |

Canton Public Library
Profit & Loss Budget vs. Actual
 as of March 31, 2020

| | <u>Jan - Mar 20</u> | <u>Budget</u> | <u>\$ Over Budget</u> | <u>% of Budget</u> |
|---|---------------------|---------------|-----------------------|--------------------|
| Total 738-728 · Library Supplies- General | 10,004.92 | 81,650.00 | -71,645.08 | 12.25% |
| 738-730 · Postage | | | | |
| 730b · Postage - Info Services | 494.77 | 3,500.00 | -3,005.23 | 14.14% |
| 730c · Postage - Circulation Services | 3.16 | 150.00 | -146.84 | 2.11% |
| 730j · Postage - Business Services | -508.84 | 2,725.00 | -3,233.84 | -18.67% |
| 730m · Postage - Community Relations | 348.00 | 27,245.00 | -26,897.00 | 1.28% |
| Total 738-730 · Postage | 337.09 | 33,620.00 | -33,282.91 | 1.00% |
| 738-732 · Janitorial Supplies | 2,332.81 | 12,500.00 | -10,167.19 | 18.66% |
| Total 738-722 · Supplies | 16,019.46 | 168,470.00 | -152,450.54 | 9.51% |
| 738-740 · Library Materials | | | | |
| 738-741 · Books | 42,303.98 | 263,500.00 | -221,196.02 | 16.06% |
| 738-744 · AV (Media) | 22,901.27 | 130,000.00 | -107,098.73 | 17.62% |
| 738-747 · Services, Subscrip & Pre-proc | 192,293.06 | 558,500.00 | -366,206.94 | 34.43% |
| Total 738-740 · Library Materials | 257,498.31 | 952,000.00 | -694,501.69 | 27.05% |
| 738-749 · Staff Book Account | 22.89 | 0.00 | 22.89 | 100.00% |
| 738-801 · Professional & Contractual | | | | |
| 738-731 · Credit Card Fees | 335.98 | 5,000.00 | -4,664.02 | 6.72% |
| 738-733 · Bank Fees | | | | |
| 733g · Bank Fees General | 52.54 | 1,000.00 | -947.46 | 5.25% |
| Total 738-733 · Bank Fees | 52.54 | 1,000.00 | -947.46 | 5.25% |
| 738-804 · Audit | 8,500.00 | 12,675.00 | -4,175.00 | 67.06% |
| 738-808 · Information Technology | | | | |
| 808t · Online Information-Technology | 93,432.46 | 154,600.00 | -61,167.54 | 60.44% |
| 808tp · Online Info - Tech Processing | 5,924.00 | 24,600.00 | -18,676.00 | 24.08% |
| Total 738-808 · Information Technology | 99,356.46 | 179,200.00 | -79,843.54 | 55.44% |
| 738-809 · Programming-Community Relations | | | | |
| 809d · Community Programming | 4,349.80 | 30,000.00 | -25,650.20 | 14.50% |
| Total 738-809 · Programming-Community Relations | 4,349.80 | 30,000.00 | -25,650.20 | 14.50% |
| 738-810 · Other Professional Services | | | | |
| 810a · Payroll | 3,846.91 | 15,000.00 | -11,153.09 | 25.65% |
| 810b · Professional Services-Circ Srv | 903.25 | 9,250.00 | -8,346.75 | 9.77% |
| 810j · Professional Services - Bus Srv | 2,210.00 | 11,925.00 | -9,715.00 | 18.53% |
| 810m · Professional Services - Com Rel | 5,190.00 | 44,900.00 | -39,710.00 | 11.56% |
| Total 738-810 · Other Professional Services | 12,150.16 | 81,075.00 | -68,924.84 | 14.99% |
| 738-812 · Legal | 1,640.00 | 15,000.00 | -13,360.00 | 10.93% |
| 738-814 · Membership Dues | | | | |
| 814a · Membership Dues - Director | 275.00 | 1,500.00 | -1,225.00 | 18.33% |
| 814b · Membership Dues - Info Services | 530.00 | 2,900.00 | -2,370.00 | 18.28% |
| 814c · Membership Dues - Circ Services | 0.00 | 800.00 | -800.00 | 0.00% |
| 814e · Membership Dues - Info Tech | 179.00 | 1,200.00 | -1,021.00 | 14.92% |
| 814j · Membership Dues - Business Srv | 385.00 | 1,500.00 | -1,115.00 | 25.67% |
| 814k · Membership Dues - Miscellaneous | 1,761.00 | 9,750.00 | -7,989.00 | 18.06% |
| 814m · Membership Dues - Community Rel | 0.00 | 1,200.00 | -1,200.00 | 0.00% |
| Total 738-814 · Membership Dues | 3,130.00 | 18,850.00 | -15,720.00 | 16.61% |
| 738-815 · Staff Inservice | | | | |
| 815a · Staff Inservice/Training | 0.00 | 5,000.00 | -5,000.00 | 0.00% |
| 815b · Staff Longevity Awards | 350.00 | 2,150.00 | -1,800.00 | 16.28% |
| 815c · Staff Development/Training | 409.05 | 5,500.00 | -5,090.95 | 7.44% |

Canton Public Library
Profit & Loss Budget vs. Actual
as of March 31, 2020

| | Jan - Mar 20 | Budget | \$ Over Budget | % of Budget |
|---|--------------|------------|----------------|-------------|
| 815t · Online Training Services - IT | 1,606.50 | 2,500.00 | -893.50 | 64.26% |
| Total 738-815 · Staff Inservice | 2,365.55 | 15,150.00 | -12,784.45 | 15.61% |
| Total 738-801 · Professional & Contractual | 131,880.49 | 357,950.00 | -226,069.51 | 36.84% |
| 738-850 · Communications | 5,328.97 | 30,000.00 | -24,671.03 | 17.76% |
| 738-860 · Travel | | | | |
| 738-861 · Conferences (Incl.Registration) | | | | |
| 861a · Conferences - Director | 2,050.56 | 5,000.00 | -2,949.44 | 41.01% |
| 861b · Conferences - Info. Services | 8,202.83 | 13,500.00 | -5,297.17 | 60.76% |
| 861d · Conferences - Circ Serv. | 6,270.84 | 8,000.00 | -1,729.16 | 78.39% |
| 861f · Conferences - Trustees | 1,690.74 | 4,000.00 | -2,309.26 | 42.27% |
| 861g · Leadership Canton | 0.00 | 1,200.00 | -1,200.00 | 0.00% |
| 861h · Conferences - Info. Technology | 3,416.91 | 8,400.00 | -4,983.09 | 40.68% |
| 861j · Conferences - Business Services | 3,248.00 | 5,100.00 | -1,852.00 | 63.69% |
| 861m · Conferences-Community Relations | 3,942.76 | 5,500.00 | -1,557.24 | 71.69% |
| Total 738-861 · Conferences (Incl.Registration) | 28,822.64 | 50,700.00 | -21,877.36 | 56.85% |
| 738-865 · Mileage / Misc. | | | | |
| 865a · Mileage - Director | 201.76 | 2,200.00 | -1,998.24 | 9.17% |
| 865b · Mileage - Information Services | 143.11 | 2,000.00 | -1,856.89 | 7.16% |
| 865c · Mileage - Circ. Services | 11.27 | 1,000.00 | -988.73 | 1.13% |
| 865e · Mileage- Information Technology | 92.84 | 1,300.00 | -1,207.16 | 7.14% |
| 865f · Mileage - Business Services | 65.90 | 1,300.00 | -1,234.10 | 5.07% |
| 865m · Mileage - Community Relations | 0.00 | 900.00 | -900.00 | 0.00% |
| Total 738-865 · Mileage / Misc. | 514.88 | 8,700.00 | -8,185.12 | 5.92% |
| Total 738-860 · Travel | 29,337.52 | 59,400.00 | -30,062.48 | 49.39% |
| 738-880 · Community Promotion | | | | |
| 880a · Marketing | 1,080.24 | 13,800.00 | -12,719.76 | 7.83% |
| 880b · Volunteer | 201.50 | 2,400.00 | -2,198.50 | 8.40% |
| Total 738-880 · Community Promotion | 1,281.74 | 16,200.00 | -14,918.26 | 7.91% |
| 738-900 · Printing | | | | |
| 738-901 · Printing & Publishing | | | | |
| 901c · Com Rel Printing & Publishing | 402.00 | 58,400.00 | -57,998.00 | 0.69% |
| 901e · Misc. Printing & Publishing | 0.00 | 1,200.00 | -1,200.00 | 0.00% |
| Total 738-901 · Printing & Publishing | 402.00 | 59,600.00 | -59,198.00 | 0.67% |
| 738-903 · Legal Notices & Ads | 0.00 | 500.00 | -500.00 | 0.00% |
| Total 738-900 · Printing | 402.00 | 60,100.00 | -59,698.00 | 0.67% |
| 738-910 · Insurance | | | | |
| 738-911 · Liability Ins | 38,058.00 | 50,300.00 | -12,242.00 | 75.66% |
| 738-912 · Worker's Comp | 4,128.00 | 7,000.00 | -2,872.00 | 58.97% |
| 738-915 · E&O/D&O/EPL | 3,246.00 | 3,800.00 | -554.00 | 85.42% |
| 738-916 · Fiduciary/Fidelity | 7,514.00 | 9,000.00 | -1,486.00 | 83.49% |
| Total 738-910 · Insurance | 52,946.00 | 70,100.00 | -17,154.00 | 75.53% |
| 738-920 · Utilities | | | | |
| 738-921 · Electricity | 27,907.00 | 150,000.00 | -122,093.00 | 18.61% |
| 738-922 · Gas | 6,746.21 | 35,000.00 | -28,253.79 | 19.28% |
| 738-923 · Water | 575.07 | 20,000.00 | -19,424.93 | 2.88% |
| Total 738-920 · Utilities | 35,228.28 | 205,000.00 | -169,771.72 | 17.19% |
| 738-930 · Maintenance & Repairs | | | | |
| 738-931 · Cleaning/Janitorial Services | 16,904.00 | 85,000.00 | -68,096.00 | 19.89% |

Canton Public Library
Profit & Loss Budget vs. Actual
 as of March 31, 2020

| | <u>Jan - Mar 20</u> | <u>Budget</u> | <u>\$ Over Budget</u> | <u>% of Budget</u> |
|--|---------------------|---------------|-----------------------|--------------------|
| 738-932 · Lawn & Grounds Maintenance | | | | |
| 932a · Snow Removal | 0.00 | 35,000.00 | -35,000.00 | 0.00% |
| 932b · Lawn & Grounds Maintenance | 225.00 | 40,350.00 | -40,125.00 | 0.56% |
| Total 738-932 · Lawn & Grounds Maintenance | 225.00 | 75,350.00 | -75,125.00 | 0.30% |
| 738-933 · Building Security | 2,466.00 | 7,400.00 | -4,934.00 | 33.32% |
| 738-934 · Library Equip & Misc Contracts | | | | |
| 934b · Aquarium | 556.90 | 2,900.00 | -2,343.10 | 19.20% |
| 934c · Misc. Contracts & Inspections | 1,233.00 | 8,400.00 | -7,167.00 | 14.68% |
| 934g · HVAC Maintenance Contracts | 0.00 | 17,600.00 | -17,600.00 | 0.00% |
| Total 738-934 · Library Equip & Misc Contracts | 1,789.90 | 28,900.00 | -27,110.10 | 6.19% |
| 738-935 · Office Equip Maint Contracts | 210.00 | 950.00 | -740.00 | 22.11% |
| 738-936 · Building Repairs | 274.50 | 18,000.00 | -17,725.50 | 1.53% |
| 738-937 · Equipment Repairs | 0.00 | 25,000.00 | -25,000.00 | 0.00% |
| Total 738-930 · Maintenance & Repairs | 21,869.40 | 240,600.00 | -218,730.60 | 9.09% |
| 738-940 · Rentals/Leases | | | | |
| 942 · Postage Meter - Pitney Bowes | | | | |
| 942b · Copy Machine Lease | 2,878.51 | 21,200.00 | -18,321.49 | 13.58% |
| 942 · Postage Meter - Pitney Bowes - Other | 439.95 | 2,000.00 | -1,560.05 | 22.00% |
| Total 942 · Postage Meter - Pitney Bowes | 3,318.46 | 23,200.00 | -19,881.54 | 14.30% |
| Total 738-940 · Rentals/Leases | 3,318.46 | 23,200.00 | -19,881.54 | 14.30% |
| 738-976 · Building Improvements | 641.37 | 15,000.00 | -14,358.63 | 4.28% |
| 738-977 · Capital Outlay | | | | |
| 977a · Capital Outlay - Info Services | 0.00 | 3,000.00 | -3,000.00 | 0.00% |
| 977g · Capital Outlay - General | 0.00 | 10,000.00 | -10,000.00 | 0.00% |
| 977t · Capital Outlay - Technology | 199,771.80 | 768,000.00 | -568,228.20 | 26.01% |
| Total 738-977 · Capital Outlay | 199,771.80 | 781,000.00 | -581,228.20 | 25.58% |
| 738-996 · Property Tax Refunds | 64.51 | 1,500.00 | -1,435.49 | 4.30% |
| 738-999 · Reserve/Contingency | 0.00 | 518,380.00 | -518,380.00 | 0.00% |
| Total Expense | 1,585,343.31 | 7,123,500.00 | -5,538,156.69 | 22.26% |
| Net Income | 4,519,156.37 | 0.00 | 4,519,156.37 | 100.00% |

10:10 AM
 03/04/20
 Accrual Basis

Canton Public Library
 Transactions by Account
 As of February 29, 2020

| Type | Date | Num | Name | Memo | Amount | Balance |
|----------------------------|------------|-------|---------------------------------------|---|------------|--------------|
| 000-004 - Chase - Checking | | | | | | 4,643,175.34 |
| Deposit | 02/03/2020 | | | Deposit | 1,496.41 | 4,644,671.75 |
| General Journal | 02/05/2020 | 1720 | Paylocity Direct Deposits | Direct Deposits | -77,745.93 | 4,566,925.82 |
| General Journal | 02/05/2020 | 1720 | Paylocity Taxes | Total Tax Liability Taken from PR Bank Ac | -28,961.04 | 4,537,964.78 |
| Check | 02/05/2020 | EFT | Paylocity | Payroll Processing Fees - Payroll Date 02/ | -995.26 | 4,536,969.52 |
| Transfer | 02/05/2020 | | | Funds Transfer - Payroll Date 02/05/2020 | -1,031.52 | 4,535,938.00 |
| Check | 02/05/2020 | EFT | Nationwide Retirement Solutions | 457b Employee Contributions for Payroll | -4,338.07 | 4,531,599.93 |
| Check | 02/05/2020 | EFT | Nationwide Retirement Solutions | 457br Employee Contributions for Payrol | -125.00 | 4,531,474.93 |
| Check | 02/05/2020 | EFT | Nationwide Retirement Solutions | 401A Employer Contributions for Payroll | -566.59 | 4,530,908.34 |
| Bill Pmt -Check | 02/05/2020 | 50762 | T-Mobile | Mobile internet charges 12/21/2019 - 01 | -91.68 | 4,530,816.66 |
| Check | 02/05/2020 | 50763 | Home Depot | January Statement | -138.87 | 4,530,677.79 |
| Bill Pmt -Check | 02/05/2020 | 50764 | Clear Rate Communications | Telephone charges 02/01/2020 - 02/29/2 | -676.21 | 4,530,001.58 |
| Bill Pmt -Check | 02/10/2020 | 50765 | Miscellaneous Vendor-Programming | Danielle Cobb: Canvas painting program | -350.00 | 4,529,651.58 |
| Deposit | 02/10/2020 | | | Deposit | 1,646.75 | 4,531,298.33 |
| Transfer | 02/10/2020 | | | Funds Transfer - excess of \$5,000 | 3,500.00 | 4,534,798.33 |
| Check | 02/13/2020 | 50766 | Chase Visa | Visa - Statement 02/02/2020 | -6,088.16 | 4,528,710.17 |
| Bill Pmt -Check | 02/13/2020 | 50767 | Miscellaneous Vendor | Madeleines for program | -6.99 | 4,528,703.18 |
| Bill Pmt -Check | 02/13/2020 | 50768 | Miscellaneous Vendor-ILL/MEL | Rochester Hills Public Library: The Collect | -38.99 | 4,528,664.19 |
| Bill Pmt -Check | 02/13/2020 | 50769 | Miscellaneous Vendor-Programming | Freelife Productions, LLC: Blossoming: Ke | -500.00 | 4,528,164.19 |
| Bill Pmt -Check | 02/13/2020 | 50770 | Miscellaneous Vendor-ILL/MEL | Howell Carnegie District Library: The Cho | -6.00 | 4,528,158.19 |
| Bill Pmt -Check | 02/13/2020 | 50771 | AmazonBusiness | A265GG3U5ZD0HS | -2,069.12 | 4,526,089.07 |
| Bill Pmt -Check | 02/13/2020 | 50772 | Baker & Taylor (054) | 00100054 | -1,334.56 | 4,524,754.51 |
| Bill Pmt -Check | 02/13/2020 | 50773 | Baker & Taylor (165) | L350165 | -356.94 | 4,524,397.57 |
| Bill Pmt -Check | 02/13/2020 | 50774 | Baker & Taylor (510) | L417510 | -5,741.22 | 4,518,656.35 |
| Bill Pmt -Check | 02/13/2020 | 50775 | Baker & Taylor (520) | L417520 | -657.69 | 4,517,998.66 |
| Bill Pmt -Check | 02/13/2020 | 50776 | Baker & Taylor (583) | L521583 | -49.45 | 4,517,949.21 |
| Bill Pmt -Check | 02/13/2020 | 50777 | Baker & Taylor (787S) | L556787s | -13.50 | 4,517,935.71 |
| Bill Pmt -Check | 02/13/2020 | 50778 | Baker & Taylor (854) | L517854 | -64.56 | 4,517,871.15 |
| Bill Pmt -Check | 02/13/2020 | 50779 | bibliotheca, LLC. | RFID tags square 2,000/roll (9) | -2,835.00 | 4,515,036.15 |
| Bill Pmt -Check | 02/13/2020 | 50780 | Brodart Co. | 219992 | -75.26 | 4,514,960.89 |
| Bill Pmt -Check | 02/13/2020 | 50781 | Busch Systems | WWXL lid, solid lid, black (1) | -53.26 | 4,514,907.63 |
| Bill Pmt -Check | 02/13/2020 | 50782 | Canton Township - Benefits | Dental subscriber fees & claims paid | -541.25 | 4,514,366.38 |
| Bill Pmt -Check | 02/13/2020 | 50783 | Canton Township - Water Dept. | Water & sewer 10/03/2019 - 01/04/2020 | -575.07 | 4,513,791.31 |
| Bill Pmt -Check | 02/13/2020 | 50784 | Computype, Inc. | Service contract - label maker depot 03/1 | -186.00 | 4,513,605.31 |
| Bill Pmt -Check | 02/13/2020 | 50785 | Crimson Multimedia Distribution, Inc. | | -188.45 | 4,513,416.86 |

10:10 AM
 03/04/20
 Accrual Basis

Canton Public Library
 Transactions by Account
 As of February 29, 2020

| Type | Date | Num | Name | Memo | Amount | Balance |
|-----------------|------------|-------|--------------------------------------|--|--------------|--------------|
| Bill Pmt -Check | 02/13/2020 | 50786 | Davis, Eva | Mileage reimbursement: Coalition for an | -44.91 | 4,513,371.95 |
| Bill Pmt -Check | 02/13/2020 | 50787 | Demco, Inc. | Sci-Fi Fantasy labels 500/roll (6)...PS cust | -728.59 | 4,512,643.36 |
| Bill Pmt -Check | 02/13/2020 | 50788 | DeMember Electric Co. | Switch installation for outdoor book can | -641.37 | 4,512,001.99 |
| Bill Pmt -Check | 02/13/2020 | 50789 | Ehrlich | 14383673 | -84.00 | 4,511,917.99 |
| Bill Pmt -Check | 02/13/2020 | 50790 | Engie Services U.S. Inc | Pay Application 5 | -99,360.90 | 4,412,557.09 |
| Bill Pmt -Check | 02/13/2020 | 50791 | Fawcett, Laura | The Mindset Tour 03/13/2020: L. Fawcet | -99.50 | 4,412,457.59 |
| Bill Pmt -Check | 02/13/2020 | 50792 | Fish Doctors | Maintenance fee...15 gallons RO water | -124.50 | 4,412,333.09 |
| Bill Pmt -Check | 02/13/2020 | 50793 | Gale/CENGAGE Learning | 149473 | -700.22 | 4,411,632.87 |
| Bill Pmt -Check | 02/13/2020 | 50794 | Konica Minolta Business Solutions | | -356.92 | 4,411,275.95 |
| Bill Pmt -Check | 02/13/2020 | 50795 | McHugh, Deborah | Mileage to Holiday Inn - Ann Arbor...Lunc | -75.75 | 4,411,200.20 |
| Bill Pmt -Check | 02/13/2020 | 50796 | Midwest Tape | | -6,084.00 | 4,405,116.20 |
| Bill Pmt -Check | 02/13/2020 | 50797 | Office Depot | 31909112 | -214.82 | 4,404,901.38 |
| Bill Pmt -Check | 02/13/2020 | 50798 | OverDrive, Inc. | 0721-1001 | -5,144.48 | 4,399,756.90 |
| Bill Pmt -Check | 02/13/2020 | 50799 | Quill Corporation | C3178452 | -60.04 | 4,399,696.86 |
| Bill Pmt -Check | 02/13/2020 | 50800 | Staples Business Advantage | 1002673 | -62.82 | 4,399,634.04 |
| Bill Pmt -Check | 02/13/2020 | 50801 | Tsai Fong Books, Inc. | Chikyuu | -38.88 | 4,399,595.16 |
| Bill Pmt -Check | 02/13/2020 | 50802 | Unique Management Services | January Placements | -302.40 | 4,399,292.76 |
| Deposit | 02/13/2020 | | | Deposit | 1,201,325.52 | 5,600,618.28 |
| Bill Pmt -Check | 02/17/2020 | 50803 | Lee, Amy | Longevity Award - 20 years | -300.00 | 5,600,318.28 |
| Deposit | 02/17/2020 | | | Deposit | 1,560.00 | 5,601,878.28 |
| General Journal | 02/19/2020 | 1723 | Paylocity Direct Deposits | Direct Deposits | -78,569.75 | 5,523,308.53 |
| General Journal | 02/19/2020 | 1723 | Paylocity Taxes | Total Tax Liability Taken from PR Bank Ac | -28,872.51 | 5,494,436.02 |
| Check | 02/19/2020 | EFT | Paylocity | Payroll Processing Fees - Payroll Date 02/ | -798.23 | 5,493,637.79 |
| Check | 02/19/2020 | EFT | Nationwide Retirement Solutions | 401A Employer Contributions for Payroll | -566.59 | 5,493,071.20 |
| Check | 02/19/2020 | EFT | Nationwide Retirement Solutions | 457b Employee Contributions for Payroll | -4,338.07 | 5,488,733.13 |
| Check | 02/19/2020 | EFT | Nationwide Retirement Solutions | 457br Employee Contributions for Payrol | -125.00 | 5,488,608.13 |
| Transfer | 02/19/2020 | | | Funds Transfer - Payroll Date 02/19/2020 | -1,031.52 | 5,487,576.61 |
| Bill Pmt -Check | 02/21/2020 | 50804 | AT&T Mobility (Cingular Wireless) | 831922095 | -179.38 | 5,487,397.23 |
| Bill Pmt -Check | 02/21/2020 | 50805 | Citizens Insurance Company | Commercial Inland Marine Policy IHB A24 | -7,538.00 | 5,479,859.23 |
| Bill Pmt -Check | 02/21/2020 | 50806 | DTE Energy | 1893-232-0001-5 | -11,919.69 | 5,467,939.54 |
| Bill Pmt -Check | 02/21/2020 | 50807 | Konica Minolta Premier Finance | Monthly contract payment February | -266.06 | 5,467,673.48 |
| Bill Pmt -Check | 02/21/2020 | 50808 | Michigan Library Association | MLA memberships & Spring Institute regi | -1,200.00 | 5,466,473.48 |
| Bill Pmt -Check | 02/21/2020 | 50809 | Sun Life Assurance Company of Canada | Monthly charges - March | -1,248.04 | 5,465,225.44 |
| Deposit | 02/24/2020 | | | Deposit | 2,296.16 | 5,467,521.60 |
| Bill Pmt -Check | 02/27/2020 | 50810 | Miscellaneous Vendor | FOML workshops: E. Davis | -70.00 | 5,467,451.60 |

10:10 AM
 03/04/20
 Accrual Basis

Canton Public Library
 Transactions by Account
 As of February 29, 2020

| Type | Date | Num | Name | Memo | Amount | Balance |
|-----------------|------------|-------|---------------------------------------|--|------------|--------------|
| Bill Pmt -Check | 02/27/2020 | 50811 | Miscellaneous Vendor-Programming | Howell Nature Center: Fantastical Beasts | -50.00 | 5,467,401.60 |
| Bill Pmt -Check | 02/27/2020 | 50812 | Miscellaneous Vendor | Infopeople: Leadership Superpowers onli | -225.00 | 5,467,176.60 |
| Bill Pmt -Check | 02/27/2020 | 50813 | Miscellaneous Vendor-ILL/MEL | Monroe County Library System - Joy Luck | -16.00 | 5,467,160.60 |
| Bill Pmt -Check | 02/27/2020 | 50814 | AFLAC | BCJ39 | -73.68 | 5,467,086.92 |
| Bill Pmt -Check | 02/27/2020 | 50815 | AmazonBusiness | A265GG3U5ZD0HS | -1,135.84 | 5,465,951.08 |
| Bill Pmt -Check | 02/27/2020 | 50816 | Baker & Taylor (054) | 00100054 | -1,067.14 | 5,464,883.94 |
| Bill Pmt -Check | 02/27/2020 | 50817 | Baker & Taylor (180) | L438180 | -454.92 | 5,464,429.02 |
| Bill Pmt -Check | 02/27/2020 | 50818 | Baker & Taylor (510) | L417510 | -4,317.60 | 5,460,111.42 |
| Bill Pmt -Check | 02/27/2020 | 50819 | Baker & Taylor (520) | L417520 | -286.64 | 5,459,824.78 |
| Bill Pmt -Check | 02/27/2020 | 50820 | Baker & Taylor (530) | L417530 | -1,418.33 | 5,458,406.45 |
| Bill Pmt -Check | 02/27/2020 | 50821 | Baker & Taylor (583) | L521583 | -280.97 | 5,458,125.48 |
| Bill Pmt -Check | 02/27/2020 | 50822 | Baker & Taylor (671) | L546671 | -114.59 | 5,458,010.89 |
| Bill Pmt -Check | 02/27/2020 | 50823 | Baker & Taylor (787) | L4247872 | -18.78 | 5,457,992.11 |
| Bill Pmt -Check | 02/27/2020 | 50824 | Baker & Taylor (854) | L517854 | -1,060.09 | 5,456,932.02 |
| Bill Pmt -Check | 02/27/2020 | 50825 | Barcodes Inc/RACO Industries, Inc | 3 1/8 x 220' Thermal receipt paper 50 rol | -73.14 | 5,456,858.88 |
| Bill Pmt -Check | 02/27/2020 | 50826 | Basic | Monthly fee for Section 125 FSA plan adr | -813.12 | 5,456,045.76 |
| Bill Pmt -Check | 02/27/2020 | 50827 | bibliotheca, LLC. | | -14,572.62 | 5,441,473.14 |
| Bill Pmt -Check | 02/27/2020 | 50828 | Blue Care Network | Coverage 03/01/2020 - 03/31/2020 | -18,086.51 | 5,423,386.63 |
| Bill Pmt -Check | 02/27/2020 | 50829 | Brodart Co. | 219992 | -5.32 | 5,423,381.31 |
| Bill Pmt -Check | 02/27/2020 | 50830 | Canton Township - Benefits | Claims paid - January | -3,317.60 | 5,420,063.71 |
| Bill Pmt -Check | 02/27/2020 | 50831 | Comic City | Comics: 22 teen 6 juvenile | -112.72 | 5,419,950.99 |
| Bill Pmt -Check | 02/27/2020 | 50832 | Crimson Multimedia Distribution, Inc. | | -947.52 | 5,419,003.47 |
| Bill Pmt -Check | 02/27/2020 | 50833 | D.K. Agencies (P) LTD. | Abhiyaan-Gujarati...Swati-Telugu (weekly | -2,021.00 | 5,416,982.47 |
| Bill Pmt -Check | 02/27/2020 | 50834 | Dunn Rite Maintenance | Janitorial Services & Spring Cleaning | -5,300.00 | 5,411,682.47 |
| Bill Pmt -Check | 02/27/2020 | 50835 | EBSCO Information Services | CG-S-27252-00 | -153.34 | 5,411,529.13 |
| Bill Pmt -Check | 02/27/2020 | 50836 | Ehrlich | 14383673 | -439.00 | 5,411,090.13 |
| Bill Pmt -Check | 02/27/2020 | 50837 | Fish Doctors | Maintenance fee...algae wafers | -137.46 | 5,410,952.67 |
| Bill Pmt -Check | 02/27/2020 | 50838 | Foster, Swift, Collins & Smith | Draft resolution...Review client email & j | -820.00 | 5,410,132.67 |
| Bill Pmt -Check | 02/27/2020 | 50839 | Gale/CENGAGE Learning | 149473 | -260.08 | 5,409,872.59 |
| Bill Pmt -Check | 02/27/2020 | 50840 | Innovative Users Group | IUG 2020 Conference 04/15/2020 - 04/18 | -385.00 | 5,409,487.59 |
| Bill Pmt -Check | 02/27/2020 | 50841 | J.D. Power | 579444017 | -99.00 | 5,409,388.59 |
| Bill Pmt -Check | 02/27/2020 | 50842 | Konica Minolta Business Solutions | Copy charges 01/16/2020-02/15/2020 | -382.43 | 5,409,006.16 |
| Bill Pmt -Check | 02/27/2020 | 50843 | Library Design Associates, Inc. | Labor & material to repair LVT floorin arc | -274.50 | 5,408,731.66 |
| Bill Pmt -Check | 02/27/2020 | 50844 | Merit Network, Inc. | Merit Member Conference 05/12/2020 - | -438.00 | 5,408,293.66 |
| Bill Pmt -Check | 02/27/2020 | 50845 | Midwest Tape | | -1,609.36 | 5,406,684.30 |

10:10 AM
 03/04/20
 Accrual Basis

Canton Public Library
 Transactions by Account
 As of February 29, 2020

| Type | Date | Num | Name | Memo | Amount | Balance |
|----------------------------------|------------|-------|-----------------------------------|---|-------------------|---------------------|
| Bill Pmt -Check | 02/27/2020 | 50846 | NorthStar Mat Service | | -123.80 | 5,406,560.50 |
| Bill Pmt -Check | 02/27/2020 | 50847 | Office Depot | 31909112 | -52.18 | 5,406,508.32 |
| Bill Pmt -Check | 02/27/2020 | 50848 | OverDrive, Inc. | 0721-1001 | -3,300.10 | 5,403,208.22 |
| Bill Pmt -Check | 02/27/2020 | 50849 | Plymouth-Canton Community Schools | PCEP Yearbook 2019-2020 | -70.00 | 5,403,138.22 |
| Bill Pmt -Check | 02/27/2020 | 50850 | Progressive Printing | Quarterly Spring newsletter (1,000) | -402.00 | 5,402,736.22 |
| Bill Pmt -Check | 02/27/2020 | 50851 | Recorded Books, LLC | The Wishing Spell replacement disc | -7.95 | 5,402,728.27 |
| Bill Pmt -Check | 02/27/2020 | 50852 | TechSoup.org | Request #2708043 Product ID G-3051 5/: | -79.00 | 5,402,649.27 |
| Bill Pmt -Check | 02/27/2020 | 50853 | Today's Business Solution, Inc. | Branded PrintSpot Service Plan 2 printers | -890.00 | 5,401,759.27 |
| Bill Pmt -Check | 02/27/2020 | 50854 | West Group Payment Center | West Complete Library Sub 02/01/2020 - | -238.98 | 5,401,520.29 |
| Bill Pmt -Check | 02/27/2020 | 50855 | Wayne County Treasurer | Monthly Delinquent Tax Settlement Invo | -64.51 | 5,401,455.78 |
| Check | 02/28/2020 | EFT | MERS - Pension | Pension Deductions for Month of Februa | -4,886.40 | 5,396,569.38 |
| Deposit | 02/28/2020 | | | Interest | 1,455.10 | 5,398,024.48 |
| Total 000-004 · Chase - Checking | | | | | <u>754,849.14</u> | <u>5,398,024.48</u> |
| TOTAL | | | | | <u>754,849.14</u> | <u>5,398,024.48</u> |

4:28 PM
 04/02/20
 Accrual Basis

Canton Public Library
 Transactions by Account
 As of March 31, 2020

| Type | Date | Num | Name | Memo | Amount | Balance |
|----------------------------|------------|-------|----------------------------------|---|--------------|--------------|
| 000-004 · Chase - Checking | | | | | | 5,398,024.48 |
| Deposit | 03/02/2020 | | | Deposit | 1,390.59 | 5,399,415.07 |
| Check | 03/03/2020 | 50856 | Home Depot | February Statement | -101.50 | 5,399,313.57 |
| Bill Pmt -Check | 03/03/2020 | 50857 | T-Mobile | Mobile internet charges 01/21/2020 - 02/ | -91.68 | 5,399,221.89 |
| Check | 03/04/2020 | EFT | Paylocity | Payroll Processing Fees - Payroll Date 03/1 | -237.08 | 5,398,984.81 |
| General Journal | 03/04/2020 | 1724 | Paylocity Direct Deposits | Direct Deposits | -77,876.63 | 5,321,108.18 |
| General Journal | 03/04/2020 | 1724 | Paylocity Taxes | Total Tax Liability Taken from PR Bank Ac | -28,823.09 | 5,292,285.09 |
| Transfer | 03/04/2020 | | | Funds Transfer - Payroll Date 03/04/2020 | -1,031.52 | 5,291,253.57 |
| Check | 03/04/2020 | EFT | Nationwide Retirement Solutions | 401A Employer Contributions for Payroll (| -566.59 | 5,290,686.98 |
| Check | 03/04/2020 | EFT | Nationwide Retirement Solutions | 457b Employee Contributions for Payroll (| -4,338.07 | 5,286,348.91 |
| Check | 03/04/2020 | EFT | Nationwide Retirement Solutions | 457br Employee Contributions for Payroll | -125.00 | 5,286,223.91 |
| Transfer | 03/06/2020 | | | Funds Transfer - excess of \$5,000 | 2,500.00 | 5,288,723.91 |
| Deposit | 03/09/2020 | | | Deposit | 56,711.73 | 5,345,435.64 |
| Deposit | 03/09/2020 | | | Deposit | 1,000,000.00 | 6,345,435.64 |
| Check | 03/12/2020 | 50858 | Chase Visa | Visa - Statement 03/02/2020 | -11,947.03 | 6,333,488.61 |
| Bill Pmt -Check | 03/12/2020 | 50859 | Miscellaneous Vendor | Korinna Kasara: PLA 02/2020 Conference | -284.16 | 6,333,204.45 |
| Bill Pmt -Check | 03/12/2020 | 50860 | Miscellaneous Vendor-ILL/MEL | Saline District Library: Enola Gay | -21.99 | 6,333,182.46 |
| Bill Pmt -Check | 03/12/2020 | 50861 | Miscellaneous Vendor-Programming | Laura Hedgecock: How to Start Writing th | -126.15 | 6,333,056.31 |
| Bill Pmt -Check | 03/12/2020 | 50862 | Miscellaneous Vendor | Jane Pandit: PLA 02/2020 Conference exp | -1,385.74 | 6,331,670.57 |
| Bill Pmt -Check | 03/12/2020 | 50863 | Miscellaneous Vendor-ILL/MEL | Henry Ford Centennial Library: The Rise a | -34.99 | 6,331,635.58 |
| Bill Pmt -Check | 03/12/2020 | 50864 | Miscellaneous Vendor | Information Today, Inc.: Computers in Lib | -629.00 | 6,331,006.58 |
| Bill Pmt -Check | 03/12/2020 | 50865 | AmazonBusiness | A265GG3U5ZD0HS | -562.34 | 6,330,444.24 |
| Bill Pmt -Check | 03/12/2020 | 50866 | Ann Arbor Cleaning Supply Co. | Chalet 308 case of paper towels (2)...RP 1 | -407.05 | 6,330,037.19 |
| Bill Pmt -Check | 03/12/2020 | 50867 | Arrow Office Supply | Cold packs 5pk (2)...First Aid burn cream (| -210.21 | 6,329,826.98 |
| Bill Pmt -Check | 03/12/2020 | 50868 | Baker & Taylor (051) | VOID: L427051 | 0.00 | 6,329,826.98 |
| Bill Pmt -Check | 03/12/2020 | 50869 | Baker & Taylor (054) | 00100054 | -304.04 | 6,329,522.94 |
| Bill Pmt -Check | 03/12/2020 | 50870 | Baker & Taylor (114) | L4271142 | -9.99 | 6,329,512.95 |
| Bill Pmt -Check | 03/12/2020 | 50871 | Baker & Taylor (180) | L438180 | -198.78 | 6,329,314.17 |
| Bill Pmt -Check | 03/12/2020 | 50872 | Baker & Taylor (493) | L420493 2 | -89.16 | 6,329,225.01 |
| Bill Pmt -Check | 03/12/2020 | 50873 | Baker & Taylor (510) | L417510 | -5,544.77 | 6,323,680.24 |
| Bill Pmt -Check | 03/12/2020 | 50874 | Baker & Taylor (520) | L417520 | -913.06 | 6,322,767.18 |
| Bill Pmt -Check | 03/12/2020 | 50875 | Baker & Taylor (530) | L417530 | -5,276.95 | 6,317,490.23 |
| Bill Pmt -Check | 03/12/2020 | 50876 | Baker & Taylor (583) | L521583 | -5.39 | 6,317,484.84 |
| Bill Pmt -Check | 03/12/2020 | 50877 | Baker & Taylor (806) | 75017806 | -33.62 | 6,317,451.22 |

4:28 PM
 04/02/20
 Accrual Basis

Canton Public Library
 Transactions by Account
 As of March 31, 2020

| Type | Date | Num | Name | Memo | Amount | Balance |
|-----------------|------------|-------|---------------------------------------|---|------------|--------------|
| Bill Pmt -Check | 03/12/2020 | 50878 | Baker & Taylor (854) | L517854 | -147.10 | 6,317,304.12 |
| Bill Pmt -Check | 03/12/2020 | 50879 | Baker & Taylor (911) | 75038911 | -55.82 | 6,317,248.30 |
| Bill Pmt -Check | 03/12/2020 | 50880 | Batteries Plus Bulbs | 7343970999 | -181.55 | 6,317,066.75 |
| Bill Pmt -Check | 03/12/2020 | 50881 | bibliotheca, LLC. | RFID tags fullDiscDVS 500/roll (4) | -1,192.56 | 6,315,874.19 |
| Bill Pmt -Check | 03/12/2020 | 50882 | Brodart Co. | 219992 | -127.89 | 6,315,746.30 |
| Bill Pmt -Check | 03/12/2020 | 50883 | Canton Township - Benefits | Subscriber fees - March | -104.30 | 6,315,642.00 |
| Bill Pmt -Check | 03/12/2020 | 50884 | Clear Rate Communications | Telephone charges 03/01/2020 - 03/31/2 | -675.75 | 6,314,966.25 |
| Bill Pmt -Check | 03/12/2020 | 50885 | Crimson Multimedia Distribution, Inc. | Dreams...Tokyo Mirage Session # FE Enco | -325.37 | 6,314,640.88 |
| Bill Pmt -Check | 03/12/2020 | 50886 | Davis, Eva | PLA Conference expense & mileage reimt | -1,922.41 | 6,312,718.47 |
| Bill Pmt -Check | 03/12/2020 | 50887 | Engie Services U.S. Inc | Pay Application 6 | -97,097.40 | 6,215,621.07 |
| Bill Pmt -Check | 03/12/2020 | 50888 | Fawcett, Laura | PLA Conference expense & Vision claim re | -361.40 | 6,215,259.67 |
| Bill Pmt -Check | 03/12/2020 | 50889 | Fish Doctors | Maintenance fee...20" tall plantscapes | -142.45 | 6,215,117.22 |
| Bill Pmt -Check | 03/12/2020 | 50890 | Forster, Gale | PLA Conference 02/2020 expense reimbu | -123.74 | 6,214,993.48 |
| Bill Pmt -Check | 03/12/2020 | 50891 | Gale/CENGAGE Learning | 149473 | -49.59 | 6,214,943.89 |
| Bill Pmt -Check | 03/12/2020 | 50892 | Gudenburr, Barb | PLA Conference 02/2020 expense reimbu | -1,240.41 | 6,213,703.48 |
| Bill Pmt -Check | 03/12/2020 | 50893 | Hathaway, Megan | Paczkis from Dom Bakeries (5 dozen) | -115.00 | 6,213,588.48 |
| Bill Pmt -Check | 03/12/2020 | 50894 | Jones, Whitney | PLA Conference, Mileage & pizza for book | -244.90 | 6,213,343.58 |
| Bill Pmt -Check | 03/12/2020 | 50895 | Konica Minolta Business Solutions | | -444.66 | 6,212,898.92 |
| Bill Pmt -Check | 03/12/2020 | 50896 | Midwest Tape | | -4,298.44 | 6,208,600.48 |
| Bill Pmt -Check | 03/12/2020 | 50897 | Mike K McClure, LLC | Creative services for Library Giving Day (E | -300.00 | 6,208,300.48 |
| Bill Pmt -Check | 03/12/2020 | 50898 | Miscellaneous Vendor | Ohio Valley Group of Tech Services Librar | -160.00 | 6,208,140.48 |
| Bill Pmt -Check | 03/12/2020 | 50899 | Modernistic Cleaning Services | Carpet cleaning: furniture throughout pul | -2,004.00 | 6,206,136.48 |
| Bill Pmt -Check | 03/12/2020 | 50900 | Nicholson, Marian | PLA Conference & mileage reimbursemer | -155.89 | 6,205,980.59 |
| Bill Pmt -Check | 03/12/2020 | 50901 | Noble, Rudie | PLA Conference & mileage reimbursemer | -772.55 | 6,205,208.04 |
| Bill Pmt -Check | 03/12/2020 | 50902 | NorthStar Mat Service | Contractual mat service | -61.90 | 6,205,146.14 |
| Bill Pmt -Check | 03/12/2020 | 50903 | OverDrive, Inc. | 0721-1001 | -4,426.46 | 6,200,719.68 |
| Bill Pmt -Check | 03/12/2020 | 50904 | Parij, Jessica | PLA Conference expense reimbursement | -1,226.21 | 6,199,493.47 |
| Bill Pmt -Check | 03/12/2020 | 50905 | Pitney Bowes | 0012684488 | -439.95 | 6,199,053.52 |
| Bill Pmt -Check | 03/12/2020 | 50906 | Plante & Moran | Progress bill for December 31, 2019 finan | -8,500.00 | 6,190,553.52 |
| Bill Pmt -Check | 03/12/2020 | 50907 | Reliable Landscaping, Inc. | Banner change - February | -225.00 | 6,190,328.52 |
| Bill Pmt -Check | 03/12/2020 | 50908 | Scholastic Inc | 2192927 | -213.56 | 6,190,114.96 |
| Bill Pmt -Check | 03/12/2020 | 50909 | Security 101 | Camera-Avigilon Tag # 04536; PO 35793 | -3,313.50 | 6,186,801.46 |
| Bill Pmt -Check | 03/12/2020 | 50910 | Skopczynski, Denise | PLA Conference 02/2020 exense reimbur | -365.93 | 6,186,435.53 |
| Bill Pmt -Check | 03/12/2020 | 50911 | Sonitrol Tri County | Quarterly monitoring service 04/01/2020 | -1,233.00 | 6,185,202.53 |

4:28 PM
 04/02/20
 Accrual Basis

Canton Public Library
 Transactions by Account
 As of March 31, 2020

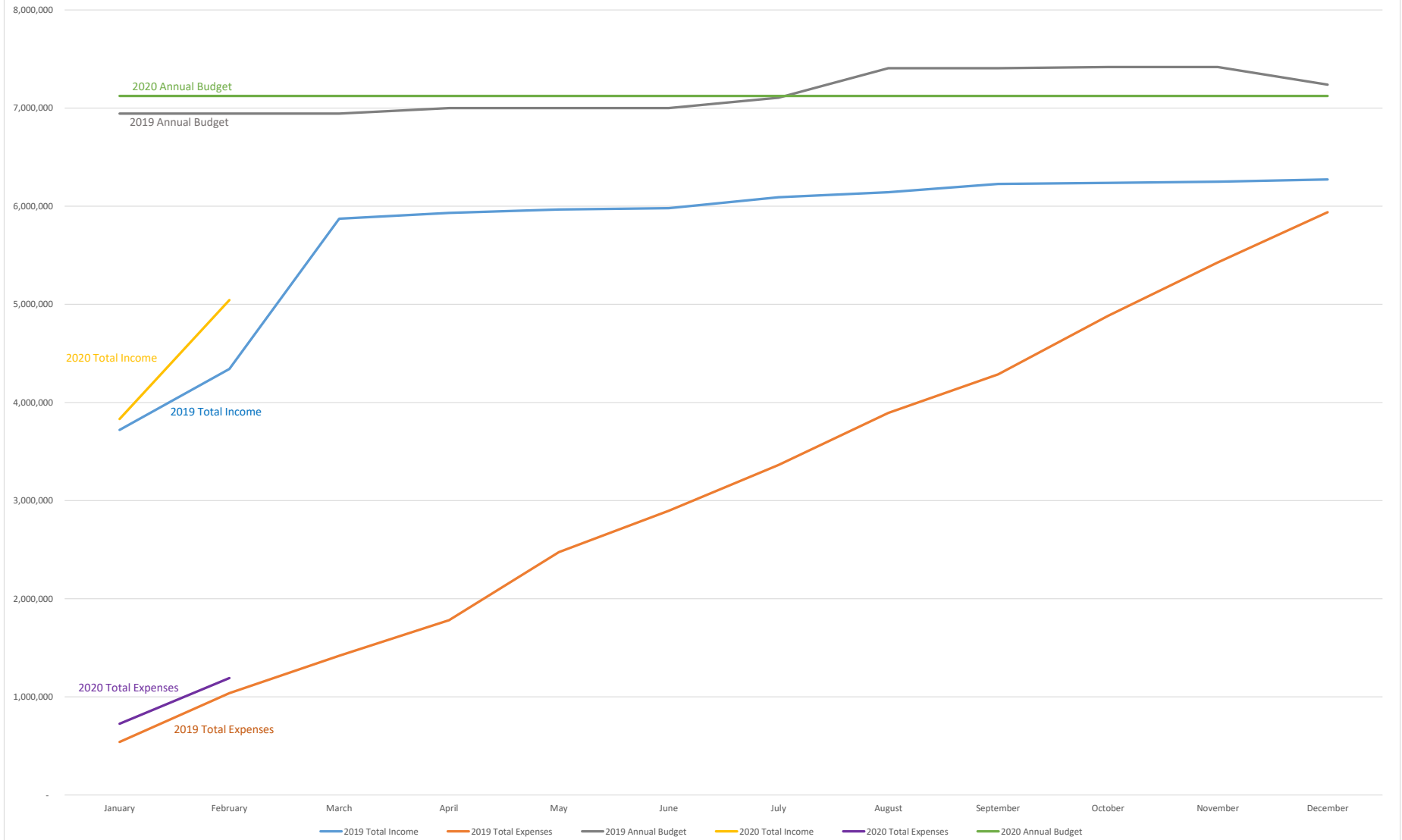
| Type | Date | Num | Name | Memo | Amount | Balance |
|-----------------|------------|-------|---|--|------------|--------------|
| Bill Pmt -Check | 03/12/2020 | 50912 | The Library Network | Quarterly circuit cost 01/01/2020 - 03/31 | -2,172.88 | 6,183,029.65 |
| Bill Pmt -Check | 03/12/2020 | 50913 | Unique Management Services | Placements - February | -283.50 | 6,182,746.15 |
| Bill Pmt -Check | 03/12/2020 | 50914 | United States Postal Service - Zip Report | Customer # 1003349: AISV Delivery Statis | -105.00 | 6,182,641.15 |
| Bill Pmt -Check | 03/12/2020 | 50915 | UPS | Outbound shipment to Midwest Tape | -3.82 | 6,182,637.33 |
| Bill Pmt -Check | 03/12/2020 | 50916 | Welz, Nichole | PLA Conference 02/2020 expense reimbu | -277.45 | 6,182,359.88 |
| Bill Pmt -Check | 03/12/2020 | 50917 | Baker & Taylor (051) | L427051 | -25.42 | 6,182,334.46 |
| Bill Pmt -Check | 03/12/2020 | 50918 | Citizens Insurance Company | Commercial Inland Marine ...Workers Cor | -34,648.00 | 6,147,686.46 |
| Bill Pmt -Check | 03/12/2020 | 50919 | Ehrlich | 14383673 | -355.00 | 6,147,331.46 |
| Bill Pmt -Check | 03/12/2020 | 50920 | Integrity Business Solutions | Copy paper legal (1) and letter (10) | -377.39 | 6,146,954.07 |
| Bill Pmt -Check | 03/12/2020 | 50921 | Office Depot | 31909112 | -51.69 | 6,146,902.38 |
| Bill Pmt -Check | 03/12/2020 | 50922 | Quill Corporation | C3178452 | -83.08 | 6,146,819.30 |
| Bill Pmt -Check | 03/12/2020 | 50923 | ShredCorp | Scheduled shredding | -55.00 | 6,146,764.30 |
| Bill Pmt -Check | 03/12/2020 | 50924 | Staples Business Advantage | 1002673 | -46.36 | 6,146,717.94 |
| Bill Pmt -Check | 03/12/2020 | 50925 | Travelers | 2067C9073 | -7,514.00 | 6,139,203.94 |
| Bill Pmt -Check | 03/16/2020 | 50926 | DTE Energy | 1893-232-0001-5 | -11,172.44 | 6,128,031.50 |
| General Journal | 03/18/2020 | 1728 | Paylocity Direct Deposits | Direct Deposits | -78,315.18 | 6,049,716.32 |
| General Journal | 03/18/2020 | 1728 | Paylocity Taxes | Total Tax Liability Taken from PR Bank Ac | -28,960.32 | 6,020,756.00 |
| Check | 03/18/2020 | EFT | Paylocity | Payroll Processing Fees - Payroll Date 03/ | -805.30 | 6,019,950.70 |
| Transfer | 03/18/2020 | | | Funds Transfer - Payroll Date 03/18/2020 | -1,031.52 | 6,018,919.18 |
| Check | 03/18/2020 | EFT | Nationwide Retirement Solutions | 457b Employee Contributions for Payroll | -4,338.07 | 6,014,581.11 |
| Check | 03/18/2020 | EFT | Nationwide Retirement Solutions | 457br Employee Contributions for Payroll | -125.00 | 6,014,456.11 |
| Check | 03/18/2020 | EFT | Nationwide Retirement Solutions | 401A Employer Contributions for Payroll | -566.59 | 6,013,889.52 |
| Bill Pmt -Check | 03/18/2020 | 50927 | Blue Care Network | Coverage 04/01/2020 - 04/30/2020 | -18,086.51 | 5,995,803.01 |
| Bill Pmt -Check | 03/26/2020 | 50928 | AFLAC | BCJ39 | -73.68 | 5,995,729.33 |
| Bill Pmt -Check | 03/26/2020 | 50929 | AmazonBusiness | A265GG3U5ZD0HS | -573.52 | 5,995,155.81 |
| Bill Pmt -Check | 03/26/2020 | 50930 | AT&T Mobility (Cingular Wireless) | 831922095 | -179.38 | 5,994,976.43 |
| Bill Pmt -Check | 03/26/2020 | 50931 | Baker & Taylor (051) | L427051 | -22.33 | 5,994,954.10 |
| Bill Pmt -Check | 03/26/2020 | 50932 | Baker & Taylor (054) | 00100054 | -483.41 | 5,994,470.69 |
| Bill Pmt -Check | 03/26/2020 | 50933 | Baker & Taylor (180) | L438180 | -140.92 | 5,994,329.77 |
| Bill Pmt -Check | 03/26/2020 | 50934 | Baker & Taylor (510) | L417510 | -10,966.41 | 5,983,363.36 |
| Bill Pmt -Check | 03/26/2020 | 50935 | Baker & Taylor (520) | L417520 | -2,437.11 | 5,980,926.25 |
| Bill Pmt -Check | 03/26/2020 | 50936 | Baker & Taylor (530) | L417530 | -5,276.95 | 5,975,649.30 |
| Bill Pmt -Check | 03/26/2020 | 50937 | Baker & Taylor (583) | L521583 | -287.22 | 5,975,362.08 |
| Bill Pmt -Check | 03/26/2020 | 50938 | Baker & Taylor (787) | L4247872 | -37.98 | 5,975,324.10 |

4:28 PM
 04/02/20
 Accrual Basis

Canton Public Library
 Transactions by Account
 As of March 31, 2020

| Type | Date | Num | Name | Memo | Amount | Balance |
|----------------------------------|------------|-------|---|---|-------------------|---------------------|
| Bill Pmt -Check | 03/26/2020 | 50939 | Baker & Taylor (854) | L517854 | -688.20 | 5,974,635.90 |
| Bill Pmt -Check | 03/26/2020 | 50940 | Baker & Taylor (911) | 75038911 | -27.91 | 5,974,607.99 |
| Bill Pmt -Check | 03/26/2020 | 50941 | bibliotheca, LLC. | | -5,495.29 | 5,969,112.70 |
| Bill Pmt -Check | 03/26/2020 | 50942 | Brown Industries, Inc. | Star award pins: Emerald (50)...Amethyst | -361.79 | 5,968,750.91 |
| Bill Pmt -Check | 03/26/2020 | 50943 | CDW-G | 3280777 | -114.00 | 5,968,636.91 |
| Bill Pmt -Check | 03/26/2020 | 50944 | Crimson Multimedia Distribution, Inc. | One Punch Man: A Hero Nobody Knows... | -544.02 | 5,968,092.89 |
| Bill Pmt -Check | 03/26/2020 | 50945 | Demco, Inc. | DVD Security case single - black (200) | -450.25 | 5,967,642.64 |
| Bill Pmt -Check | 03/26/2020 | 50946 | Dunn Rite Maintenance | Janitorial service for March | -4,800.00 | 5,962,842.64 |
| Bill Pmt -Check | 03/26/2020 | 50947 | Foster, Swift, Collins & Smith | Review client emails, Kanopy contract & j | -720.00 | 5,962,122.64 |
| Bill Pmt -Check | 03/26/2020 | 50948 | Gale/CENGAGE Learning | 149473 | -123.65 | 5,961,998.99 |
| Bill Pmt -Check | 03/26/2020 | 50949 | Jones, Whitney | Meals for PLA Conference 02/2020: W. Jo | -29.54 | 5,961,969.45 |
| Bill Pmt -Check | 03/26/2020 | 50950 | Konica Minolta (BizHub Lease) | Annual property tax payment on 6 return | -364.98 | 5,961,604.47 |
| Bill Pmt -Check | 03/26/2020 | 50951 | Konica Minolta Business Solutions | Copy charges 02/16/2020 - 03/15/2020 | -226.38 | 5,961,378.09 |
| Bill Pmt -Check | 03/26/2020 | 50952 | Konica Minolta Premier Finance | Monthly contract payment - March | -266.06 | 5,961,112.03 |
| Bill Pmt -Check | 03/26/2020 | 50953 | Merces Consulting Group, Inc. | Salary structure update FY 2021 | -2,100.00 | 5,959,012.03 |
| Bill Pmt -Check | 03/26/2020 | 50954 | Midwest Collaborative for Library Service | Childs Play: Cataloging Childrens Material | -149.00 | 5,958,863.03 |
| Bill Pmt -Check | 03/26/2020 | 50955 | Midwest Tape | | -2,643.12 | 5,956,219.91 |
| Bill Pmt -Check | 03/26/2020 | 50956 | NorthStar Mat Service | Contractual mat service | -61.90 | 5,956,158.01 |
| Bill Pmt -Check | 03/26/2020 | 50957 | OverDrive, Inc. | 0721-1001 | -2,409.34 | 5,953,748.67 |
| Bill Pmt -Check | 03/26/2020 | 50958 | Selective Insurance Company of America | 630-570-348 | -3,246.00 | 5,950,502.67 |
| Bill Pmt -Check | 03/26/2020 | 50959 | Staples Business Advantage | 1002673 | -94.47 | 5,950,408.20 |
| Bill Pmt -Check | 03/26/2020 | 50960 | Sun Life Assurance Company of Canada | Monthly charges - April | -1,248.04 | 5,949,160.16 |
| Bill Pmt -Check | 03/26/2020 | 50961 | Uline | Mailer #1 (1)...Self-seal 1-4 DVD mailer 5C | -135.68 | 5,949,024.48 |
| Bill Pmt -Check | 03/26/2020 | 50962 | West Group Payment Center | West Complete Library Sub 03/01/2020 - | -238.98 | 5,948,785.50 |
| Check | 03/31/2020 | EFT | MERS - Pension | Pension Deductions for Month of March | -4,886.40 | 5,943,899.10 |
| Deposit | 03/31/2020 | | | Interest | 995.06 | 5,944,894.16 |
| Total 000-004 · Chase - Checking | | | | | <u>546,869.68</u> | <u>5,944,894.16</u> |
| TOTAL | | | | | <u>546,869.68</u> | <u>5,944,894.16</u> |

2020 Total Income and Expenses to Budget Compared to 2019



Director's Report
April 2020

1. The March board meeting was cancelled due to the library's emergency COVID-19 closure, so this month's meeting will include those March agenda items.
2. First on the agenda is the presentation of the library's 2019 audit report by Alisha Watkins and Melanie Crowther of Plante Moran. There will then be a vote to accept the audit report. My thanks to Accountant Debbie McHugh, all of the department heads, Marian Nicholson and her staff, and all of my coworkers for their attention to detail and excellent stewardship of the library's funds.
3. Also on the agenda is approval of the 1st Quarter Budget amendment. Our front doors have been malfunctioning, and we are asking to move funds to Capital Improvements to replace both sets of front doors this year.
4. This month you will continue your discussion of 2021 Budget expenditures, specifically the healthcare plan coverage. While you don't approve the healthcare plan and the employer/employee cost-sharing of premiums until your June meeting, I am asking for the board's direction on the determination of healthcare-eligible employees. Marian Nicholson and I have prepared a background document for you to review prior to your discussion. The board's direction on this item will allow us to work steadily to build a solid 2021 draft budget and bring a first draft to you at your July meeting.
5. Also on the agenda is a resolution prepared by Anne Seuryneck of Foster Swift to change our newspaper of record to the *Canton Eagle* newspaper. A resolution designating our official newspaper of record is required by law for publication of public hearing notices. Costs for placement of the legal notice for our annual budget hearing have doubled due to the changing ownership and coverage area of the *Observer-Eccentric* newspapers—we can no longer publish in only the *Canton Observer*; the parent company now uses all of Plymouth-Canton as the smallest region, so we are paying to place a legal notice in the *Plymouth Observer* as well, which reaches non-stakeholders in Plymouth and Plymouth Township. Kathie Gladden has researched options, and recommends that the library designate the *Canton Eagle* as our newspaper of record—thank you, Kathie. Canton Township government has already designated the *Canton Eagle* as their newspaper of record, so Canton residents are already used to seeing notices in the *Canton Eagle*; approval of this resolution also brings us into alignment with them.
6. Last is a discussion of the library's closure due to the COVID-19 novel coronavirus pandemic. I will outline the major events and plans here, and welcome your feedback, questions, and discussion at the meeting.

The library closed at 6:00pm on Friday, March 13, after I received notification from the Township Emergency Management Coordinator that all non-essential Township facilities were being closed to the public. The following week, the Governor issued an Executive Order that specifically included libraries in its closure order through April 6; it was later replaced by a newer Executive Order that extends our closure through April 13. We anticipate that there will be another Executive Order in the coming days that extends our closure even further, although at this time we do not know a date.

Since March 14, Reporting Pay per our personnel policy has applied for all permanent staff. We have five provisional staff who have regular weekly schedules but do not meet the threshold of 20 hours per week

to qualify for Reporting Pay, but they have filed for unemployment benefits. We have an additional 15 or so substitute and on-call staff, who work irregular schedules and have not at this time filed for unemployment. Marian Nicholson will fill you in on any developments since this report was written.

For the first several weeks of our closure, full-time staff reported on a rotation to maintain social distancing, so that basic library operations could continue. We have a number of staff who are considered at-risk to due age and underlying medical conditions (their own or within their household), and they are working from home on remote activities such as blog posts, answering patron emails, social media posts, documents, committee/department/team meetings, monitoring the building remotely, monitoring the IT infrastructure remotely, ordering e-materials, etc. They continue to conduct those activities today, but for the last several weeks, only "essential" staff have been going to the library, on a much-reduced schedule. The "essential" staff include me and the five department heads, with the accountant, the building supervisor, the systems administrator, and two IT support technicians reporting on an as-needed basis. We pick up the mail at the post office, feed the fish, check the sorter and empty the return bins, check on the building, and keep up with HR and finance work.

From March 14 through March 31, Nancy Szczepanski reports that we issued 49 new library cards through our website and renewed 123 expired cards. This doesn't sound like much, but this is just for ~2 weeks, and in a typical month we see maybe a dozen, so this is quite an increase.

We have stopped all orders of physical materials during our closure, and have redirected the ordering to e-materials. For the entire month of March, Jessica Parij reports that hoopla had 387 new users; for comparison, we saw 102 new users in February. More than 1600 unique patrons accessed hoopla in March (up from 1200 in February), and hoopla checkouts nearly doubled in March as compared to February-- 12,300 checkouts in March vs. 6300 in February. Libby/Overdrive had our highest checkouts ever, at 8,327 for March, with 278 new users. CloudLibrary had 183 new users in March.

When the library is allowed to reopen, it will not likely be a 100% reopening, and may not necessarily occur all at once. I expect that we will be very restrictive, for several reasons: There will still likely be caps on the maximum number of people allowed in the building or generally allowed to gather; there will likely still be social distancing requirements; and we will need to ease into this new environment, which is completely different from the environment we were operating under before we closed on March 13--everyone will need time to get used to it. One thing is certain, and that is that I will not reopen the library unless we have adequate hygiene and protective supplies for staff and public. We are currently on backorder for hand sanitizer, disinfectant, wipes, and gloves, and until those arrive I do not want to risk the health and safety of my coworkers, our volunteers, or our patrons. We are using our 3D printer, purchased for tinkering purposes to see if we could use it for programs, has been repurposed by IT to make face shields. These will be donated to Canton Public Safety/Emergency Management and perhaps issued to individual library staff after we reopen. We are also researching large acrylic shields to be placed on service desks.

The department heads and I have taken the suggestions and concerns from managers, supervisors, and frontline staff and we are looking at a phased-in approach to reopening, which can be as restrictive as no public in the building on down to full public access to the facility and our services. Given that Wayne County has the largest numbers of cases in the state, it seems prudent to go slow. We have cancelled all

programming through May, again due to social distancing and safety concerns, and the 62 Days of Summer committee is brainstorming low-key, passive programs for the summertime.

Long-term, we expect that we will see an impact on our revenues. We have waived overdue fines for all materials and extended due dates (currently through April 30), so overdue fines revenue has dropped. We have had an incredible increase in e-materials usage; these electronic items return automatically and therefore no items are "Lost" or accrue overdue fines. The Library of Michigan has advised that we will definitely see a reduction in our Penal Fines revenue, since very few vehicles are on the road and therefore they are not being ticketed and fewer trucks are being fined for being overweight. The Library of Michigan also advised that we will probably see a reduction in our second state aid payment, as those funds are likely to be redirected within the state's general fund to support COVID-19 efforts. While properties in the Township were assessed in 2019 for the library's 2021 budget, property tax appeals will likely occur, which will reduce our property tax revenues for sure in 2021, possibly in 2020.

7. ENGIE Services has suspended their work due to the Governor's Executive Order.
8. We have suspended our Library Giving Day donation campaign scheduled for April.
9. The State of Michigan has revised the Uniform Chart of Accounts. This is the chart that municipal entities are required to follow for the line-items listed in our budget, profit and loss statements, and balance sheets. Debbie McHugh is working with Plante Moran to develop a plan to migrate to the new Uniform Chart of Accounts, which may entail a change in our accounting system, as QuickBooks does not have the capacity at this time to conform to the new standards. We have time before the requirement takes effect next fiscal year, and I thank Debbie for her forethought and planning.
10. The Public Library Association biennial conference was held in Nashville at the end of February. We had a number of staff attend, as well as Trustee Jane Pandit. We were able to spend significant time in the Exhibits Hall, where we scheduled meetings and held impromptu meetings with vendors of systems that we will need to upgrade in the next several years, including our website content management system, integration of the new website with our library catalog system, software systems that control our sorter, smart return chutes, and security gates, and other RFID equipment that has reached end-of-life. Almost all of these systems were originally purchased ten years ago, and there has been a sea change in technology since then. Having all of these vendors, large and small, international and local, in one place made it much easier for IT Department Head Rudie Noble and Circulation Supervisors Denise Skopczynski and Barb Gudenburr in particular to get a fuller picture of the landscape and what's possible for us moving forward.
11. Kanopy has provided us with an addendum to our master agreement, which lays out in writing that they are reverting to our prior pricing and controls, and that they will provide us with adequate notice of changes moving forward. The addendum was reviewed by legal and executed, so it's currently in effect. My thanks to Information Services Manager Megan Hathaway for her weekly emails to Kanopy following their verbal promise from the fall of 2019, reminding them that they still owed us the promises in writing.

Respectfully submitted,
Eva Davis

Canton Public Library

Budget Amendment Summary - 2020 - 1st Quarter

PROPOSED:

4/16/2020

| GL Account # - Name GL Sub Account # - Name / Explanation | Sub Account Detail | Increase (Decrease) | Original \$ | Amended \$ | Note: to/from Acct # |
|--|-----------------------|------------------------|-------------|--------------|----------------------|
| REVENUE | | | | | |
| 692 - USE OF FUND BALANCE | | 6,000 | 781,000 | 787,000 | |
| <i>increase to replace lobby doors</i> | | | | | |
| TOTAL REVENUE | 6,000 | 6,000 | - | 6,000 | |
| EXPENDITURE | | | | | |
| 976 - BUILDING IMPROVEMENTS | | (6,000) | 15,000 | 9,000 | |
| <i>to 977g; replace lobby doors</i> | | | | | |
| 977 - CAPITAL OUTLAY | | 6,000 | 781,000 | 787,000 | |
| <i>from 976; replace lobby doors</i> | | | | | |
| 999 - RESERVE/CONTINGENCY | | 6,000 | 518,380 | 524,380 | |
| <i>increase to replace lobby doors</i> | | | | | |
| TOTAL EXPENSE | 6,000 | 6,000 | - | 6,000 | |

Canton Public Library

2020 Proposed 1st Quarter Budget Amendment (Motion 20/4-16-x)

| | 99% Collection 1.4851 Millage Approved 2020 Budget | 99% Collection 1.4851 Millage Proposed 2020 Budget 1st Qtr Amendment |
|--|---|--|
| Income | | |
| 738-403 · Property Taxes | \$ 6,089,500 | \$ 6,089,500 |
| 738-566 · State Aid to Libraries | 65,000 | 65,000 |
| 738-613 · Photocopy Fees | 45,000 | 45,000 |
| 738-615 · Replacement - Books/ AV | 9,500 | 9,500 |
| 738-656 · Penal Fines | 61,000 | 61,000 |
| 738-664 · Overdue Fines | 50,000 | 50,000 |
| 738-670 · Misc & Contributions | 1,000 | 1,000 |
| 738-671 · Interest Income | 15,000 | 15,000 |
| 738-676 · Vending Commission | 6,000 | 6,000 |
| 738-677 · Meeting Room Rental | 500 | 500 |
| Total Income | <u>6,342,500</u> | <u>6,342,500</u> |
| 738-692 · Use of Fund Balance | <u>781,000</u> | <u>787,000</u> |
| Total Income plus Use of Fund Balance | <u>\$ 7,123,500</u> | <u>\$ 7,129,500</u> |
| Expense | | |
| 738-693 · Endowment Transfers | \$ 500 | \$ 500 |
| 738-702 · Salaries & Wages | 2,954,000 | 2,954,000 |
| 738-715 · Fringe Benefits | 670,100 | 670,100 |
| 738-722 · Supplies | 168,470 | 168,470 |
| 738-740 · Library Materials | 952,000 | 952,000 |
| 738-749 · Staff Book Account | - | - |
| 738-801 · Professional & Contractual | 357,950 | 357,950 |
| 738-850 · Communications | 30,000 | 30,000 |
| 738-860 · Travel | 59,400 | 59,400 |
| 738-880 · Community Promotion | 16,200 | 16,200 |
| 738-900 · Printing | 60,100 | 60,100 |
| 738-910 · Insurance | 70,100 | 70,100 |
| 738-920 · Utilities | 205,000 | 205,000 |
| 738-930 · Maintenance & Repairs | 240,600 | 240,600 |
| 738-940 · Rentals/Leases | 23,200 | 23,200 |
| 738-976 · Building Improvements | 15,000 | 9,000 |
| 738-977 · Capital Outlay | 781,000 | 787,000 |
| 738-996 · Property Tax Refunds | 1,500 | 1,500 |
| 738-999 · Reserve / Contingency | 518,380 | 524,380 |
| Total Expense | <u>\$ 7,123,500</u> | <u>\$ 7,129,500</u> |
| Beginning Fund Balance <i>(assigned for capital + unassigned)</i> | \$ 2,598,460 | \$ 2,598,460 |
| Use of Fund Balance | (781,000) | (787,000) |
| Annual Fund Balance Change <i>(Reserve/Contingency)</i> | 518,380 | 524,380 |
| Anticipated Ending Fund Balance <i>(assigned for capital + unassigned)</i> | <u>\$ 2,335,840</u> | <u>\$ 2,335,840</u> |



Patient Protection and Affordable Care Act (PPACA) Discussion for Plan Year 2020/21

In preparation for the library's healthcare plan renewal, which will be approved by the board in June 2020 for the plan year August 1, 2020 through July 31, 2021, the board will again discuss the advantages and disadvantages of the library's full compliance with the Patient Protection and Affordable Care Act (PPACA). When the board held this discussion in 2019 for the 2020 plan year, you asked to have the situation explained in writing moving forward, rather than the verbal outline previously provided. Marian Nicholson and Eva Davis have prepared this document to provide you with the background, the options, and their impacts for your discussion and direction as to how the library should proceed.

BACKGROUND

Currently, Canton Public Library policy [Employee Policy Handbook] limits the offer of healthcare insurance to regular full-time employees. However, section 6056 of the PPACA requires applicable large employers, which includes CPL, to offer healthcare coverage to all full-time equivalent (FTE) employees (defined by PPACA as all employees averaging at least 130-hours per month in a measurement period).

For calendar year 2019, Canton Public Library reported to the Internal Revenue Service twenty-four (24) FTE eligible employees; twenty (20) regular full-time employees offered coverage and four (4) FTEs not offered coverage.

IRS Employer Mandate requirement 4980H (a) states: Applicable large employers (ALE) must offer minimum essential coverage (MEC) to at least 95% (or all but 5, if greater) of FTE employees and their dependents each month. CPL is currently not liable for the 4980H (a) penalty as we meet the "all but 5" criteria.

IRS Employer Mandate requirement 4980H (b) states: ALE must offer coverage that provides minimum value and is affordable to all FTE employees each month. The penalty for noncompliance is up to \$3,700 per FTE employee who enrolls through a public exchange and qualifies for a tax subsidy. CPL could be liable for the 4980H (b) penalty, up to a maximum of \$14,800.

OPTIONS & IMPACTS

The addition of four (4) employees and their dependents to our current healthcare plan, BCN's Healthy Blue Living, results in an estimated premium increase of \$87,412 per plan year (\$7,284.34 per month, assumes enrollment of three [3] families and one [1] single) based on the current contract costs. If we do not extend health coverage to eligible FTEs in July 2020, we may be subject to a maximum annual penalty of up to \$14,800 under employer mandate requirement 4980H (b).

EXPAND COVERAGE TO COMPLY WITH FEDERAL LAW

- CPL will be compliant with current PPACA mandates.
- All employees who qualify for coverage as defined under PPACA (averaging at least 130-hours per month in a measurement period) will be offered the CPL healthcare plan. As of calendar year 2019, the offer would be extended to four (4) additional employees.
- Employees purchasing healthcare coverage through CPL will pay with pre-tax dollars.

- Employees who receive an offer of CPL healthcare coverage will not be eligible for Marketplace subsidies if they elect to decline CPL coverage and purchase a plan on their own through the public exchange.
- Library administration will update the CPL Employee Policy Handbook to reflect the change in policy to expand healthcare coverage beyond regular full-time staff, to include all employees who meet the PPACA eligibility requirements.
- Cost of extending healthcare coverage is estimated at \$87,412 annually, based on the current contract costs for four (4) additional eligible employees.

RETAIN CURRENT COVERAGE PER LIBRARY POLICY

- CPL will continue to be non-compliant with federal law under current PPACA mandates.
- Only regular full-time employees as defined by the Employee Policy Handbook will be offered the CPL healthcare plan for the 2020-2021 contract year.
- Employees who are not covered by CPL's healthcare plan and purchase healthcare coverage through the Marketplace will pay with post-tax dollars.
- Employees with no offer of CPL healthcare coverage might be eligible for Marketplace subsidies.
- If a PPACA-eligible employee purchases their own coverage through the public exchange and qualifies for subsidies, CPL will be liable for a potential annual penalty, currently \$3,700 per eligible employee, for a total exposure of \$14,800 for the 2019 measurement period.

BOARD DISCUSSION

The board's discussion this evening will provide direction to library administration as we work with Kapnick Insurance to research healthcare providers and plans for the 2020-2021 plan year. If the board directs us to continue offering coverage only to regular full-time employees as per our Employee Policy Handbook, we will proceed with Kapnick to evaluate plans and pricing. If the board directs us to expand the offer of coverage to comply with federal law, we need time to make those offers and work with Kapnick to update our employee census data and receive bids.

In both cases, the board will review the providers and plans and vote to approve one at your June 25, 2020 meeting, as well as vote on the PA 152 employer/employee insurance premiums cost-sharing—either hard cap or 80%/20% split, as you do annually.

CANTON PUBLIC LIBRARY

RESOLUTION TO APPROVE CHANGE IN OFFICIAL NEWSPAPER

At a meeting of the Library Board of the Canton Public Library (“Library Board”), Wayne County, Michigan, held at the Library on the _____ day of _____, 2020 at _____ p.m.

PRESENT: _____

ABSENT: _____

The following Resolution was offered by _____ and seconded by _____.

WHEREAS, the Canton Public Library, established pursuant to 1877 PA 164, currently designates the Canton Observer as the official newspaper for Library publications and notices;

WHEREAS, the Library has determined that the Canton Eagle, a newspaper of general circulation in Canton Township, would provide the necessary services at a lower cost; and

WHEREAS, the Library desires to designate the Canton Eagle as the official newspaper of the Library; and

WHEREAS, it is necessary and appropriate for the Library Board to designate an official newspaper for Library publications and notices.

NOW THEREFORE BE IT RESOLVED AS FOLLOWS:

1. The Canton Public Library hereby designates the Canton Eagle, Canton Township, Michigan, as the official newspaper for Library publications and notices.

2. All resolutions or motions and parts of resolutions or motions in conflict with this Resolution are hereby repealed to the extent of such conflict.

YEAS: _____

NAYS: _____

RESOLUTION DECLARED ADOPTED.

STATE OF MICHIGAN)
)ss.
COUNTY OF WAYNE)

I, the undersigned, the duly qualified and acting Secretary of the Canton Public Library, DO HEREBY CERTIFY that the foregoing is a true and complete copy of certain proceedings taken by the Library Board of said Library at a meeting held on the _____ day of _____, 2020, and that said meeting was conducted and public notice of said meeting was given pursuant to and in full compliance with the Open Meetings Act, being Act 267, Public Acts of Michigan, 1976, as amended, and that the minutes of said meeting were kept and will be or have been made available as required under the Open Meetings Act.

Library Board Secretary

21912:00001:4599281-1