



## Library Board of Trustees General Meeting Packet Contents

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8. Patient Protection and Affordable Care Act (PPACA) Discussion for Plan Year 2023/24
9. Proposal to Convert Part-Time Librarian Position to Full-Time



**Library Board of Trustees  
Meeting Agenda – March 16, 2023**

<b>7:30 PM</b>	Call the Meeting to Order Call to the Audience (5-minute maximum per person)
By Unanimous Consent	Approve Agenda
By Unanimous Consent	Approve January 19, 2023 Meeting Minutes
<b>Administrative Reports</b>	Communications Report of the Library Director Trustee Comments
Committee Reports	None
<b>Unfinished Business &amp; General Orders</b>	Discussion Item: Staff Mask Requirement
<b>New Business</b>	Discussion Item: Endowment Fund review Discussion Item: 2024 Budget – Expenditures <ul style="list-style-type: none"><li>• 2024 Library Materials Budget recommendation</li><li>• Expand healthcare coverage to fully comply with PPACA</li></ul> Item of Action 23/3-16-1: Proposal to Convert Part-Time Librarian Position to Full-Time
<b>Adjourn</b>	Final Call to the Audience (5-minute maximum per person)



## Canton Public Library Board of Trustees General Meeting Minutes

**January 19, 2023 – 7:30 PM**

The Chairperson, A. Iqbal, called the meeting to order at 7:30 PM.  
Present: N. Eggenberger, M. Farell, A. Iqbal, J. Lee, C. Spas, A. Watts  
Absent: None  
Also Present: E. Davis, S. Bewick

### **CALL TO AUDIENCE**

Present: K. Bounds, L. Golden, D. McHugh, M. Nicholson, C. Swanberg  
No comments

### **APPROVAL OF AGENDA**

The agenda was approved by unanimous consent.

### **APPROVAL OF GENERAL MEETING MINUTES**

The minutes were approved by unanimous consent.

### **COMMUNICATIONS**

No communications

### **DIRECTOR'S REPORT**

Director Eva Davis thanked Department Heads Katerli Bounds and Marian Nicholson, as well as their staff, for their hard work moving and reorganizing several spaces within the library. Surplus shelving has been offloaded to other libraries, and some materials that have not been circulating have been disbursed to other libraries via interloan delivery.

E. Davis advised auditors from Plante Moran will be on-site in mid-February for the annual audit.

### **TRUSTEE COMMENTS**

None

### **UNFINISHED BUSINESS & GENERAL ORDERS**

***2023 State Minimum Wage and Sick Leave Requirements*** – E. Davis and M. Nicholson answered questions regarding the proposed changes to minimum wage and sick leave requirements. E. Davis advised that, as of today's date, all employees are making at least the proposed minimum wage. Per policy, we will need to adjust our pay scales so the absolute lowest wage is \$13.03; this would impact the 2024 budget. The changes are scheduled to go into effect on February 19, but may yet be challenged by the Michigan Court of Appeals.

**NEW BUSINESS**

***Move June meeting date*** – M. Farell moved and N. Eggenberger supported a motion to reschedule the June Board of Trustees meeting to June 14, 2023 at 7:30 PM in the Community Room.

***The motion passed unanimously 23/1-19-1.***

**CALL TO AUDIENCE**

None

**ADJOURN**

The meeting was adjourned at 7:45 PM.

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Claire Spas, Secretary-Treasurer

03/06/2023

BALANCE SHEET FOR CANTON PUBLIC LIBRARY  
Period Ending 02/28/2023

GL Number	Description	Balance
Fund 101 - GENERAL FUND		
*** Assets ***		
101-000.00-001.01	CHECKING-GENERAL	8,291,617.04
101-000.00-001.02	CHECKING-CREDIT CARD	4,843.84
101-000.00-001.03	CHECKING-FSA REIMBURSEMENT	9,216.38
101-000.00-002.00	SAVINGS	1,003,548.14
	Total Assets	9,309,225.40
*** Liabilities ***		
101-000.00-202.00	ACCOUNTS PAYABLE	30,175.95
101-000.00-219.01	SOCIAL COMMITTEE	2,645.14
101-000.00-219.02	MISCELLANEOUS GRANTS & DONATIONS	365.00
101-000.00-231.08	FLEXIBLE SPENDING ACCOUNT DEDUCTIONS	888.92
	Total Liabilities	34,075.01
*** Fund Balance ***		
101-000.00-390.00	GENERAL FUND BALANCE	4,343,494.61
	Total Fund Balance	4,343,494.61
	Beginning Fund Balance - 2022	4,343,494.61
	Net of Revenues VS Expenditures - 2022	862,683.79
	*2022 End FB/2023 Beg FB	5,206,178.40
	Net of Revenues VS Expenditures - Current Year	4,068,971.99
	Ending Fund Balance	9,275,150.39
	Total Liabilities And Fund Balance	9,309,225.40

\* Year Not Closed

GL Number	Description	Balance
Fund 901 - GASB FUND		
*** Assets ***		
901-000.00-130.00	LAND	67,500.00
901-000.00-132.00	LAND IMPROVEMENTS-DEPRECIATING	18,988.20
901-000.00-133.00	ACCUMULATED DEPR-LAND IMPROVEMENTS	(2,108.22)
901-000.00-136.00	BUILDINGS, FIXTURES & IMPROVEMENTS	13,523,945.67
901-000.00-137.00	ACCUMULATED DEPR-BLDGS, FIX&IMPROVEMEN	(5,768,208.03)
901-000.00-146.00	FURNITURE AND EQUIPMENT	1,892,570.08
901-000.00-147.00	ACCUMULATED DEPR-FURNITURE & EQUIPMEN	(1,283,860.53)
901-000.00-150.00	LIBRARY MATERIALS	5,057,423.85
901-000.00-151.00	ACCUMULATED DEPR-LIBRARY MATERIALS	(3,629,425.27)
901-000.00-160.00	HARDWARE	1,502,285.83
901-000.00-161.00	ACCUMULATED DEPRECIATION-HARDWARE	(1,098,329.66)
901-000.00-162.00	SOFTWARE	1,173,059.03
901-000.00-163.00	ACCUMULATED DEPRECIATION-SOFTWARE	(982,211.36)
	Total Assets	10,471,629.59
*** Liabilities ***		
	Total Liabilities	0.00
*** Fund Balance ***		
901-000.00-390.00	GENERAL FUND BALANCE	(2,016,891.98)
901-000.00-399.00	INVESTMENT IN ASSETS	13,760,561.67
	Total Fund Balance	11,743,669.69
	Beginning Fund Balance - 2022	10,944,643.12
	Net of Revenues VS Expenditures - 2022	(1,272,040.10)
	Fund Balance Adjustments - 2022	117,078.00
	*2022 End FB/2023 Beg FB	10,471,629.59
	Net of Revenues VS Expenditures - Current Year	0.00
	Fund Balance Adjustments	0.00
	Ending Fund Balance	10,471,629.59
	Total Liabilities And Fund Balance	10,471,629.59

\* Year Not Closed

03/06/2023

REVENUE AND EXPENDITURE REPORT FOR CANTON PUBLIC LIBRARY  
 PERIOD ENDING 02/28/2023

DESCRIPTION	2023	YTD BALANCE	AVAILABLE	% BDGT USED
	AMENDED BUDGET	02/28/2023 NORMAL (ABNORMAL)	BALANCE NORMAL (ABNORMAL)	
<b>Revenues</b>				
<b>INCOME</b>				
PROPERTY TAXES	6,880,000.00	5,338,522.01	1,541,477.99	77.59
STATE AID TO LIBRARIES	70,000.00	0.00	70,000.00	0.00
LOCAL COMMUNITY STABILIZATION SHARE	55,000.00	0.00	55,000.00	0.00
PHOTOCOPY FEES	40,000.00	5,740.05	34,259.95	14.35
REPLACEMENT-LIBRARY MATERIALS	5,000.00	1,989.21	3,010.79	39.78
MEETING ROOM RENTAL	200.00	100.00	100.00	50.00
PENAL FINES	61,000.00	0.00	61,000.00	0.00
OVERDUE FINES	0.00	129.94	(129.94)	100.00
INTEREST INCOME	1,000.00	17,665.47	(16,665.47)	1,766.55
COMMISSION	6,000.00	747.32	5,252.68	12.46
OTHER REVENUE	1,000.00	562.84	437.16	56.28
<b>TOTAL REVENUES</b>	<b>7,119,200.00</b>	<b>5,365,456.84</b>	<b>1,753,743.16</b>	<b>75.37</b>
<b>Expenditures</b>				
<b>EXPENSES</b>				
SALARIES & WAGES	3,400,000.00	357,055.28	3,042,944.72	10.50
FRINGE BENEFITS	915,300.00	383,355.19	531,944.81	41.88
SUPPLIES	151,395.00	7,039.51	144,355.49	4.65
LIBRARY MATERIALS	1,075,000.00	260,126.99	814,873.01	24.20
PROFESSIONAL & CONTRACTUAL	468,950.00	207,169.78	261,780.22	44.18
COMMUNICATIONS	57,000.00	2,881.30	54,118.70	5.05
PRINTING	51,800.00	1,902.20	49,897.80	3.67
UTILITIES	190,000.00	23,501.16	166,498.84	12.37
MAINTENANCE & REPAIRS	266,400.00	15,685.28	250,714.72	5.89
BUILDING IMPROVEMENTS	15,000.00	595.00	14,405.00	3.97
INSURANCE	72,000.00	13,521.00	58,479.00	18.78
CAPITAL OUTLAY	836,000.00	19,496.28	816,503.72	2.33
PROPERTY TAX REFUNDS	2,000.00	0.00	2,000.00	0.00
COMMUNITY PROMOTION	22,400.00	2,311.62	20,088.38	10.32
TRAVEL	46,700.00	1,369.33	45,330.67	2.93
RENTALS/LEASES	17,300.00	474.93	16,825.07	2.75
<b>TOTAL EXPENDITURES</b>	<b>7,587,245.00</b>	<b>1,296,484.85</b>	<b>6,290,760.15</b>	<b>17.09</b>
<b>Fund 101 - GENERAL FUND:</b>				
TOTAL REVENUES	7,119,200.00	5,365,456.84	1,753,743.16	75.37
TOTAL EXPENDITURES	7,587,245.00	1,296,484.85	6,290,760.15	17.09
<b>NET OF REVENUES &amp; EXPENDITURES</b>	<b>(468,045.00)</b>	<b>4,068,971.99</b>	<b>(4,537,016.99)</b>	<b>869.35</b>
<b>NET OF REVENUES/EXPENDITURES - 2022</b>				
		862,683.79		
<b>NET CHANGE IN FUND BALANCE</b>	<b>(468,045.00)</b>	<b>4,068,971.99</b>		
FUND BALANCE - BEGINNING OF YEAR	4,343,494.61	4,343,494.61		
<b>FUND BALANCE - END OF YEAR</b>	<b>3,875,449.61</b>	<b>9,275,150.39</b>		

03/06/2023

REVENUE AND EXPENDITURE REPORT FOR CANTON PUBLIC LIBRARY  
PERIOD ENDING 02/28/2023

GL NUMBER	DESCRIPTION	2023	YTD BALANCE	AVAILABLE	% BDGT USED
		AMENDED BUDGET	02/28/2023 NORMAL (ABNORMAL)	BALANCE NORMAL (ABNORMAL)	
Fund 101 - GENERAL FUND					
Revenues					
101-000.00-401.00	PROPERTY TAXES	6,880,000.00	5,338,522.01	1,541,477.99	77.59
101-000.00-539.00	STATE AID TO LIBRARIES	70,000.00	0.00	70,000.00	0.00
101-000.00-573.00	LOCAL COMMUNITY STABILIZATION SHARE	55,000.00	0.00	55,000.00	0.00
101-000.00-602.00	PHOTOCOPY FEES	40,000.00	5,740.05	34,259.95	14.35
101-000.00-615.00	REPLACEMENT-LIBRARY MATERIALS	5,000.00	1,989.21	3,010.79	39.78
101-000.00-651.00	MEETING ROOM RENTAL	200.00	100.00	100.00	50.00
101-000.00-656.00	PENAL FINES	61,000.00	0.00	61,000.00	0.00
101-000.00-658.00	OVERDUE FINES	0.00	129.94	(129.94)	100.00
101-000.00-665.00	INTEREST INCOME	1,000.00	17,665.47	(16,665.47)	1,766.55
101-000.00-668.00	COMMISSION	6,000.00	747.32	5,252.68	12.46
101-000.00-675.00	OTHER REVENUE	1,000.00	562.84	437.16	56.28
TOTAL REVENUES		7,119,200.00	5,365,456.84	1,753,743.16	75.37
Expenditures					
101-790.00-702.00	SALARIES & WAGES	3,400,000.00	357,055.28	3,042,944.72	10.50
101-790.00-716.01	TAXES-FICA/MC	262,000.00	34,307.71	227,692.29	13.09
101-790.00-716.02	DENTAL	23,000.00	0.00	23,000.00	0.00
101-790.00-716.03	FLEXIBLE SPENDING ACCOUNT	1,000.00	0.00	1,000.00	0.00
101-790.00-716.04	LIFE INSURANCE/DISABILITY	16,000.00	2,855.72	13,144.28	17.85
101-790.00-716.05	MEDICAL INSURANCE	268,000.00	56,590.34	211,409.66	21.12
101-790.00-716.06	MEDICAL BUY OUTS	4,800.00	0.00	4,800.00	0.00
101-790.00-716.07	OPTICAL	7,000.00	1,308.00	5,692.00	18.69
101-790.00-716.08	UNEMPLOYMENT REIMBURSEMENT	1,000.00	0.00	1,000.00	0.00
101-790.00-716.09	WORKER'S COMPENSATION INSURANCE	6,500.00	3,563.00	2,937.00	54.82
101-790.00-717.01	RETIREMENT DC PLAN (401A)	46,000.00	4,730.42	41,269.58	10.28



GL NUMBER	DESCRIPTION	2023 AMENDED BUDGET	YTD BALANCE		AVAILABLE BALANCE	% BDGT USED
			02/28/2023			
			NORMAL (ABNORMAL)	NORMAL (ABNORMAL)		
101-790.00-717.02	RETIREMENT PENSION (MERS)	280,000.00	280,000.00		0.00	100.00
101-790.00-727.01	SUPPLIES-LIBRARY	12,500.00	0.00		12,500.00	0.00
101-790.00-729.00	STAFF BOOK ACCOUNT	0.00	0.00		0.00	0.00
101-790.00-730.01	BOOKS	251,000.00	28,575.73		222,424.27	11.38
101-790.00-730.02	AV (MEDIA)	105,000.00	7,223.16		97,776.84	6.88
101-790.00-730.03	SERVICES, SUBSCRIPTIONS & PREPROCESSING	719,000.00	224,328.10		494,671.90	31.20
101-790.00-802.00	LEGAL	15,000.00	0.00		15,000.00	0.00
101-790.00-803.00	AUDIT	13,450.00	0.00		13,450.00	0.00
101-790.00-804.01	BANK FEES-GENERAL	1,000.00	0.00		1,000.00	0.00
101-790.00-804.02	BANK FEES-CREDIT CARD	2,500.00	98.67		2,401.33	3.95
101-790.00-850.00	COMMUNICATIONS	57,000.00	2,881.30		54,118.70	5.05
101-790.00-902.00	LEGAL NOTICES & ADS	500.00	0.00		500.00	0.00
101-790.00-921.00	ELECTRICITY	150,000.00	19,244.04		130,755.96	12.83
101-790.00-922.00	GAS	25,000.00	3,636.66		21,363.34	14.55
101-790.00-923.00	WATER	15,000.00	620.46		14,379.54	4.14
101-790.00-931.00	CLEANING/JANITORIAL SERVICES	97,000.00	10,400.00		86,600.00	10.72
101-790.00-932.01	LAWN & GROUNDS	47,000.00	0.00		47,000.00	0.00
101-790.00-932.02	SNOW & ICE	38,000.00	0.00		38,000.00	0.00
101-790.00-933.00	BUILDING SECURITY	7,400.00	1,385.40		6,014.60	18.72
101-790.00-934.01	OFFICE EQUIPMENT MAINTENANCE CONTRACTS	1,000.00	0.00		1,000.00	0.00
101-790.00-934.02	MISCELLANEOUS CONTRACTS & INSPECTIONS	14,000.00	3,259.88		10,740.12	23.28
101-790.00-934.03	HVAC MAINTENANCE CONTRACTS	22,000.00	250.00		21,750.00	1.14
101-790.00-935.00	BUILDING REPAIRS	20,000.00	0.00		20,000.00	0.00
101-790.00-936.00	EQUIPMENT REPAIRS	20,000.00	390.00		19,610.00	1.95
101-790.00-941.00	COPY MACHINE CHARGES	14,800.00	474.93		14,325.07	3.21
101-790.00-942.00	POSTAGE METER CHARGES	2,500.00	0.00		2,500.00	0.00
101-790.00-965.00	BUILDING IMPROVEMENTS	15,000.00	595.00		14,405.00	3.97
101-790.00-969.00	INSURANCE	72,000.00	13,521.00		58,479.00	18.78
101-790.00-973.00	LAND IMPROVEMENTS-DEPRECIATING	110,000.00	0.00		110,000.00	0.00
101-790.00-974.00	BUILDINGS, FIXTURES & IMPROVEMENTS	91,000.00	0.00		91,000.00	0.00
101-790.00-975.00	FURNITURE AND EQUIPMENT	100,000.00	5,988.00		94,012.00	5.99
101-790.00-976.00	LIBRARY MATERIALS	0.00	0.00		0.00	0.00

GL NUMBER	DESCRIPTION	2023 AMENDED BUDGET	YTD BALANCE		AVAILABLE BALANCE	% BDGT USED
			02/28/2023			
			NORMAL (ABNORMAL)	NORMAL (ABNORMAL)		
101-790.00-978.00	HARDWARE	500,000.00	5,203.28		494,796.72	1.04
101-790.00-979.00	SOFTWARE	35,000.00	8,305.00		26,695.00	23.73
101-790.00-998.00	PROPERTY TAX REFUNDS	2,000.00	0.00		2,000.00	0.00
101-790.01-808.01	MEMBERSHIP DUES-ADMINISTRATION-DIRECTOR	1,200.00	236.00		964.00	19.67
101-790.01-808.02	MEMBERSHIP DUES-ADMINISTRATION-TRUSTEES	300.00	0.00		300.00	0.00
101-790.01-861.01	CONFERENCES-ADMINISTRATION-DIRECTOR	3,000.00	0.00		3,000.00	0.00
101-790.01-861.02	CONFERENCES-ADMINISTRATION-TRUSTEES	1,000.00	0.00		1,000.00	0.00
101-790.01-862.01	MILEAGE-ADMINISTRATION-DIRECTOR	2,300.00	0.00		2,300.00	0.00
101-790.01-862.02	MILEAGE-ADMINISTRATION-TRUSTEES	200.00	0.00		200.00	0.00
101-790.02-727.01	SUPPLIES-BUSINESS SERVICES-OFFICE	12,500.00	573.90		11,926.10	4.59
101-790.02-727.02	SUPPLIES-BUSINESS SERVICES-BUILDING	20,500.00	2,375.05		18,124.95	11.59
101-790.02-727.03	SUPPLIES-BUSINESS SERVICES-JANITORIAL	14,500.00	1,841.97		12,658.03	12.70
101-790.02-728.00	POSTAGE-BUSINESS SERVICES	2,825.00	(208.87)		3,033.87	(7.39)
101-790.02-807.01	PROF SERVICES-PAYROLL FEES	15,500.00	3,059.64		12,440.36	19.74
101-790.02-807.02	PROF SERVICES-BUSINESS SERVICES	11,950.00	114.00		11,836.00	0.95
101-790.02-808.01	MEMBERSHIP DUES-BUSINESS SERVICES-GEN	1,625.00	654.00		971.00	40.25
101-790.02-808.02	MEMBERSHIP DUES-BUSINESS SERVICES-MISC	10,800.00	592.00		10,208.00	5.48
101-790.02-809.01	STAFF DEVELOPMENT-INSERVICE	5,000.00	0.00		5,000.00	0.00
101-790.02-809.02	STAFF DEVELOPMENT-LONGEVITY	3,275.00	500.00		2,775.00	15.27
101-790.02-809.03	STAFF DEVELOPMENT-TRAINING	5,500.00	0.00		5,500.00	0.00
101-790.02-861.00	CONFERENCES-BUSINESS SERVICES	6,600.00	101.52		6,498.48	1.54
101-790.02-862.00	MILEAGE-BUSINESS SERVICES	2,000.00	0.00		2,000.00	0.00
101-790.02-880.00	COMMUNITY PROMOTION-VOLUNTEER	2,400.00	0.00		2,400.00	0.00
101-790.02-901.00	PRINTING-BUSINESS SERVICES	1,300.00	0.00		1,300.00	0.00
101-790.03-727.01	SUPPLIES-CIRCULATION SERVICES-CIRC	5,600.00	202.39		5,397.61	3.61
101-790.03-727.02	SUPPLIES-CIRCULATION SERVICES-PAGES	5,900.00	210.82		5,689.18	3.57
101-790.03-727.03	SUPPLIES-CIRCULATION SERVICES-TPW	20,000.00	627.55		19,372.45	3.14
101-790.03-728.00	POSTAGE-CIRCULATION SERVICES	370.00	19.33		350.67	5.22
101-790.03-805.00	ONLINE INFO-CIRCULATION SERVICES	20,000.00	13,522.26		6,477.74	67.61
101-790.03-807.00	PROF SERVICES-CIRCULATION SERVICES	8,000.00	3,168.60		4,831.40	39.61
101-790.03-808.00	MEMBERSHIP DUES-CIRCULATION SERVICES	1,000.00	236.00		764.00	23.60
101-790.03-861.00	CONFERENCES-CIRCULATION SERVICES	5,000.00	196.71		4,803.29	3.93

GL NUMBER	DESCRIPTION	2023 AMENDED BUDGET	YTD BALANCE		% BDGT USED
			02/28/2023 NORMAL (ABNORMAL)	AVAILABLE BALANCE NORMAL (ABNORMAL)	
101-790.03-862.00	MILEAGE-CIRCULATION SERVICES	1,000.00	0.00	1,000.00	0.00
101-790.04-727.00	SUPPLIES-ENGAGEMENT & DESIGN	1,200.00	7.44	1,192.56	0.62
101-790.04-728.00	POSTAGE-ENGAGEMENT & DESIGN	25,000.00	277.57	24,722.43	1.11
101-790.04-806.00	PROGRAMMING-ENGAGEMENT & DESIGN	35,000.00	3,965.27	31,034.73	11.33
101-790.04-807.00	PROF SERVICES-ENGAGEMENT & DESIGN	40,000.00	3,550.00	36,450.00	8.88
101-790.04-808.00	MEMBERSHIP DUES-ENGAGEMENT & DESIGN	1,000.00	0.00	1,000.00	0.00
101-790.04-861.00	CONFERENCES-ENGAGEMENT & DESIGN	2,000.00	250.00	1,750.00	12.50
101-790.04-862.00	MILEAGE-ENGAGEMENT & DESIGN	900.00	0.00	900.00	0.00
101-790.04-880.00	COMMUNITY PROMOTION-MARKETING	20,000.00	2,311.62	17,688.38	11.56
101-790.04-901.00	PRINTING-ENGAGEMENT & DESIGN	50,000.00	1,902.20	48,097.80	3.80
101-790.05-727.00	SUPPLIES-INFORMATION SERVICES	4,500.00	214.80	4,285.20	4.77
101-790.05-728.00	POSTAGE-INFORMATION SERVICES	2,000.00	157.02	1,842.98	7.85
101-790.05-808.00	MEMBERSHIP DUES-INFORMATION SERVICES	2,600.00	0.00	2,600.00	0.00
101-790.05-861.00	CONFERENCES-INFORMATION SERVICES	11,000.00	821.10	10,178.90	7.46
101-790.05-862.00	MILEAGE-INFORMATION SERVICES	2,000.00	0.00	2,000.00	0.00
101-790.06-727.00	SUPPLIES-INFORMATION TECHNOLOGY	24,000.00	740.54	23,259.46	3.09
101-790.06-805.00	ONLINE INFO-INFORMATION TECHNOLOGY	268,000.00	177,363.34	90,636.66	66.18
101-790.06-808.00	MEMBERSHIP DUES-INFORMATION TECHNOLOGY	1,250.00	110.00	1,140.00	8.80
101-790.06-809.00	STAFF DEVELOPMENT-IT-TRAINING	5,000.00	0.00	5,000.00	0.00
101-790.06-861.00	CONFERENCES-INFORMATION TECHNOLOGY	8,600.00	0.00	8,600.00	0.00
101-790.06-862.00	MILEAGE-INFORMATION TECHNOLOGY	1,100.00	0.00	1,100.00	0.00
TOTAL EXPENDITURES		7,587,245.00	1,296,484.85	6,290,760.15	17.09
Fund 101 - GENERAL FUND:					
TOTAL REVENUES		7,119,200.00	5,365,456.84	1,753,743.16	75.37
TOTAL EXPENDITURES		7,587,245.00	1,296,484.85	6,290,760.15	17.09
NET OF REVENUES & EXPENDITURES		(468,045.00)	4,068,971.99	(4,537,016.99)	869.35
NET OF REVENUES/EXPENDITURES - 2022			862,683.79		
NET CHANGE IN FUND BALANCE			(468,045.00)	4,068,971.99	
FUND BALANCE - BEGINNING OF YEAR			4,343,494.61	4,343,494.61	
FUND BALANCE - END OF YEAR			3,875,449.61	9,275,150.39	

03/03/2023

CHECK REGISTER FOR CANTON PUBLIC LIBRARY  
CHECK DATE FROM 02/01/2023 - 02/28/2023

Check Date	Bank	Check	Vendor	Vendor Name	Description	Amount
Bank GEN GENERAL CHECKING						
02/02/2023	GEN	180(E)	1225	NATIONWIDE RETIREMENT SOLUTIONS	401A EMPLOYER CONTRIBUTIONS	1,121.48
02/02/2023	GEN	181(E)	1225	NATIONWIDE RETIREMENT SOLUTIONS	457B EMPLOYEE CONTRIBUTIONS	7,715.78
02/02/2023	GEN	182(E)	1225	NATIONWIDE RETIREMENT SOLUTIONS	457BR EMPLOYEE CONTRIBUTIONS	50.00
02/02/2023	GEN	183(E)	1240	PAYLOCITY	PAYROLL PROCESSING FEES	259.82
02/06/2023	GEN	53751	1243	PETTY CASH	SALARIES & WAGES - STELLAR STAFF AWARDS	2,910.00
02/08/2023	GEN	53752	1004	AFLAC	MONTHLY REMITTANCE-JANUARY	100.44
02/08/2023	GEN	53753	1009	AMAZON CAPITAL SERVICES	C BATTERIES-12 PACK	702.11
02/08/2023	GEN	53754	1406	AMERICAN UNITED LIFE INSURANCE CO	LIFE INSURANCE/DISABILITY MONTHLY	892.28
02/08/2023	GEN	53755	1033	BAKER & TAYLOR	BOOKS & PREPROCESSING FEES	4,247.12
02/08/2023	GEN	53756	1034	BAKER & TAYLOR	BOOKS & PREPROCESSING FEES	1,094.05
02/08/2023	GEN	53757	1035	BAKER & TAYLOR	BOOKS & PREPROCESSING FEES	3,457.02
02/08/2023	GEN	53758	1074	CANTON TOWNSHIP WATER DEPARTMENT	WATER & SEWER 11/04/2022-01/09/2023	620.46
02/08/2023	GEN	53759	1076	CCH	US MASTER TAX GUIDE	203.23
02/08/2023	GEN	53760	1425	CHRIS SAVAGE	AQUARIUM MONTHLY SERVICE LABOR AND MATER	339.96
02/08/2023	GEN	53761	1083	CITIZENS INSURANCE COMPANY	ANNUAL INSURANCE POLICY RENEWALS	13,134.00
02/08/2023	GEN	53762	1084	CLEAR RATE COMMUNICATIONS	MONTHLY PHONE CHARGES	700.96
02/08/2023	GEN	53763	1086	COMIC CITY	JFGRA AND TGRA COMICS NOT TO EXCEED 300.	152.63
02/08/2023	GEN	53764	1206	FARMINGTON COMMUNITY LIBRARY	2023 RENEWAL AND EBOOKS: GALE AND DATA A	27,941.70
02/08/2023	GEN	53765	1124	FASTSIGNS	CPL DONOR WALL 2022	990.00
02/08/2023	GEN	53766	1159	HOME DEPOT CREDIT SERVICES	PAINT REFILLS, PRO EDGER, SHOP VAC FILTE	80.52 V
02/08/2023	GEN	53767	1379	INGRAM LIBRARY SERVICES	BOOKS & PREPROCESSING FEES	2,453.46
02/08/2023	GEN	53768	1114	J.C. EHRlich	COMMERCIAL PEST CONTROL 2023	103.96
02/08/2023	GEN	53769	1176	KANOPY, INC	KANOPY - STREAMING VIDEO PLAY CREDITS	701.25
02/08/2023	GEN	53770	1179	KONICA MINOLTA BUSINESS SOLUTIONS	PRINTER INK MAGICOLOR 4650DN	530.31
02/08/2023	GEN	53771	1125	LAURA FAWCETT	VISION CLAIM REIMBURSEMENT: L.FAWCETT	250.00
02/08/2023	GEN	53772	1193	LONG PLUMBING	PREVENTATIVE MAINT ON INTERNAL SPLIT AIR	640.00
02/08/2023	GEN	53773	1201	MERGENT INC	HARRIS DIRECTORY OF MI BUSINESS	530.00
02/08/2023	GEN	53774	1213	MIDWEST TAPE	AV (MEDIA) & PREPROCESSING FEES	2,165.00
02/08/2023	GEN	53775	1228	NORTHSTAR MAT SERVICE	JANITORIAL-FLOOR MAT SERVICE	68.64
02/08/2023	GEN	53776	1235	OVERDRIVE, INC.	102 ADULT FICTION EBOOKS	15,129.46
02/08/2023	GEN	53777	1253	PROQUEST LLC	SYNDETC RENEWAL	6,945.26
02/08/2023	GEN	53778	1258	QUILL CORPORATION	OFFICE SUPPLIES - COPY PAPER, STICKY NOT	42.06
02/08/2023	GEN	53779	1273	SCHOLASTIC INC	SCHOLASTIC - BOOKS THROUGH MAY 2023	414.09
02/08/2023	GEN	53780	1274	SECURITY 101	SERVICE EAST LOT ENTRANCE CAMERA	275.00
02/08/2023	GEN	53781	1292	STAPLES BUSINESS ADVANTAGE	JANITORIAL SUPPLIES	45.86
02/08/2023	GEN	53782	1310	T-MOBILE	MOBILE HOTSPOT SERVICE 2023	92.73
02/08/2023	GEN	53783	1309	THE NEW YORK TIMES	2023 NYT.COM DIGITAL ACCESS RENEWAL	2,080.00
02/08/2023	GEN	53784	1344	THOMSON REUTERS - WEST	THOMSON-REUTERS 2023 SUBSCRIPTIONS	152.16
02/08/2023	GEN	53785	1331	UPS	OUTBOUND SHIPMENT TO VITAL RECORDS CONTR	5.23
02/08/2023	GEN	53786	1339	VRC COMPANIES, LLC	CANTON OBSERVER DIGITIZATION	237.11

Check Date	Bank	Check	Vendor	Vendor Name	Description	Amount
02/08/2023	GEN	53787	MISC	ERIN MIDDEL	LONGEVITY AWARD - 5 YEARS - MIDDEL	50.00
02/15/2023	GEN	184(E)	1203	MERS	EMPLOYEE PENSION DEDUCTION-FEB 2023	3,841.38
02/15/2023	GEN	185(E)	1225	NATIONWIDE RETIREMENT SOLUTIONS	401A EMPLOYER CONTRIBUTIONS	1,121.48
02/15/2023	GEN	186(E)	1225	NATIONWIDE RETIREMENT SOLUTIONS	457B EMPLOYEE CONTRIBUTIONS	7,713.10
02/15/2023	GEN	187(E)	1225	NATIONWIDE RETIREMENT SOLUTIONS	457BR EMPLOYEE CONTRIBITIONS	50.00
02/15/2023	GEN	188(E)	1240	PAYLOCITY	PAYROLL PROCESSING FEES & W2 PROCESSING	1,655.71
02/22/2023	GEN	53788	1009	AMAZON CAPITAL SERVICES	MAGICOLOR 4650DN BLACK TONER, 2PK	1,588.35
02/22/2023	GEN	53789	1420	AMERICAN UNITED LIFE INSURANCE CO	EAP EMPLOYEE ASSISTANCE PROGRAM MONTHLY	25.00
02/22/2023	GEN	53790	1021	AT&T MOBILITY	2023 MOBILE PHONE SERVICE	326.64
02/22/2023	GEN	53791	1033	BAKER & TAYLOR	BOOKS & PREPROCESSING FEES	5,781.13
02/22/2023	GEN	53792	1035	BAKER & TAYLOR	BOOKS & PREPROCESSING FEES	2,794.11
02/22/2023	GEN	53793	1036	BAKER & TAYLOR	BOOKS	172.14
02/22/2023	GEN	53794	1044	BARCODES LLC	RECEIPT PAPER	105.32
02/22/2023	GEN	53795	1048	BIBLIOCOMMONS CORP	BIBLIOCOMMONS SITE RENEWAL - SVC POP 98,	69,280.00
02/22/2023	GEN	53796	1051	BLUE CARE NETWORK	COVERAGE - MARCH	21,543.43
02/22/2023	GEN	53797	1425	CHRIS SAVAGE	AQUARIUM MONTHLY SERVICE LABOR AND MATER	186.00
02/22/2023	GEN	53798	1108	DTE ENERGY	ELECTRICITY AND GAS MONTHLY CHARGES	11,402.13
02/22/2023	GEN	53799	1109	DUNN RITE MAINTENANCE, INC	CLEANING/JANITORIAL SERVICES-FEBRUARY	5,200.00
02/22/2023	GEN	53800	1412	GRAZYNA G CUMMING	GRAPHIC DESGN	550.00
02/22/2023	GEN	53801	1379	INGRAM LIBRARY SERVICES	BOOKS & PREPROCESSING FEES	1,421.98
02/22/2023	GEN	53802	1114	J.C. EHRlich	K9 INSPECTION & TECH SERVICE 2023	568.00
02/22/2023	GEN	53803	1179	KONICA MINOLTA BUSINESS SOLUTIONS	COPY/PRINT CHARGES	53.24
02/22/2023	GEN	53804	1226	MARIAN NICHOLSON	VISION CLAIM REIMBURSEMENT: M.NICHOLSON	250.00
02/22/2023	GEN	53805	1210	MICHIGAN LIBRARY ASSOCIATION	MLA - SPRING INSTITUTE REGISTRATION 2023	250.00
02/22/2023	GEN	53806	1213	MIDWEST TAPE	AV (MEDIA) & PREPROCESSING FEES	3,066.89
02/22/2023	GEN	53807	1228	NORTHSTAR MAT SERVICE	JANITORIAL-FLOOR MAT SERVICE	68.64
02/22/2023	GEN	53808	1235	OVERDRIVE, INC.	23 JUVENILE NONFICTION EBOOKS	12,874.94
02/22/2023	GEN	53809	1248	PLYMOUTH-CANTON COMMUNITY SCHOOLS	P-CEP YEARBOOK 2022-2023	75.00
02/22/2023	GEN	53810	1292	STAPLES BUSINESS ADVANTAGE	JANITORIAL SUPPLIES	373.12
02/22/2023	GEN	53811	1187	THE LIBRARY CORPORATION	ITS MARC & AV ACCESS	5,489.00
02/22/2023	GEN	53812	1327	UNIQUE MANAGEMENT SERVICES	ANNUAL COLLECTION AGENCY CHARGES	372.60
02/22/2023	GEN	53813	1082	CARDMEMBER SERVICE	MONTHLY ONLINE CREDIT CARD PROCESSING BY	11,984.82
02/22/2023	GEN	53814	1008	ALPHAGRAPHICS	CHILDREN & FGUR BOOKMARKS	912.20

GEN TOTALS:

Total of 73 Checks:

270,721.49

Less 1 Void Checks:

80.52

Total of 72 Disbursements:

270,640.97

02/03/2023

BALANCE SHEET FOR CANTON PUBLIC LIBRARY  
Period Ending 01/31/2023

GL Number	Description	Balance
Fund 101 - GENERAL FUND		
*** Assets ***		
101-000.00-001.01	CHECKING-GENERAL	7,480,746.88
101-000.00-001.02	CHECKING-CREDIT CARD	3,874.45
101-000.00-001.03	CHECKING-FSA REIMBURSEMENT	9,025.06
101-000.00-002.00	SAVINGS	1,002,433.27
	Total Assets	8,496,079.66
*** Liabilities ***		
101-000.00-202.00	ACCOUNTS PAYABLE	52,831.12
101-000.00-219.01	SOCIAL COMMITTEE	2,750.98
101-000.00-219.02	MISCELLANEOUS GRANTS & DONATIONS	350.00
101-000.00-231.08	FLEXIBLE SPENDING ACCOUNT DEDUCTIONS	697.60
	Total Liabilities	56,629.70
*** Fund Balance ***		
101-000.00-390.00	GENERAL FUND BALANCE	4,343,494.61
	Total Fund Balance	4,343,494.61
	Beginning Fund Balance - 2022	4,343,494.61
	Net of Revenues VS Expenditures - 2022	862,683.79
	*2022 End FB/2023 Beg FB	5,206,178.40
	Net of Revenues VS Expenditures - Current Year	3,233,271.56
	Ending Fund Balance	8,439,449.96
	Total Liabilities And Fund Balance	8,496,079.66

\* Year Not Closed

GL Number	Description	Balance
Fund 901 - GASB FUND		
*** Assets ***		
901-000.00-130.00	LAND	67,500.00
901-000.00-132.00	LAND IMPROVEMENTS-DEPRECIATING	6,282.20
901-000.00-133.00	ACCUMULATED DEPR-LAND IMPROVEMENTS	(418.81)
901-000.00-136.00	BUILDINGS, FIXTURES & IMPROVEMENTS	13,614,353.67
901-000.00-137.00	ACCUMULATED DEPR-BLDGS, FIX&IMPROVEMEN	(5,510,628.92)
901-000.00-146.00	FURNITURE AND EQUIPMENT	1,920,423.08
901-000.00-147.00	ACCUMULATED DEPR-FURNITURE & EQUIPMEN	(1,235,099.05)
901-000.00-150.00	LIBRARY MATERIALS	5,573,452.67
901-000.00-151.00	ACCUMULATED DEPR-LIBRARY MATERIALS	(4,049,618.89)
901-000.00-160.00	HARDWARE	1,416,719.12
901-000.00-161.00	ACCUMULATED DEPRECIATION-HARDWARE	(1,091,935.97)
901-000.00-162.00	SOFTWARE	1,156,441.69
901-000.00-163.00	ACCUMULATED DEPRECIATION-SOFTWARE	(922,827.67)
	Total Assets	10,944,643.12
*** Fund Balance ***		
901-000.00-390.00	GENERAL FUND BALANCE	(2,016,891.98)
901-000.00-399.00	INVESTMENT IN ASSETS	12,961,535.10
	Total Fund Balance	10,944,643.12
	Beginning Fund Balance - 2022	10,944,643.12
	Net of Revenues VS Expenditures - 2022	0.00
	*2022 End FB/2023 Beg FB	10,944,643.12
	Net of Revenues VS Expenditures - Current Year	0.00
	Ending Fund Balance	10,944,643.12
	Total Liabilities And Fund Balance	10,944,643.12

\* Year Not Closed

02/03/2023

REVENUE AND EXPENDITURE REPORT FOR CANTON PUBLIC LIBRARY  
 PERIOD ENDING 01/31/2023

DESCRIPTION	2023 AMENDED BUDGET	YTD BALANCE	AVAILABLE	% BDGT USED
		01/31/2023 NORMAL (ABNORMAL)	BALANCE NORMAL (ABNORMAL)	
<b>Revenues</b>				
<b>INCOME</b>				
PROPERTY TAXES	6,880,000.00	4,045,809.13	2,834,190.87	58.81
STATE AID TO LIBRARIES	70,000.00	0.00	70,000.00	0.00
LOCAL COMMUNITY STABILIZATION SHARE	55,000.00	0.00	55,000.00	0.00
PHOTOCOPY FEES	40,000.00	2,792.80	37,207.20	6.98
REPLACEMENT-LIBRARY MATERIALS	5,000.00	998.01	4,001.99	19.96
MEETING ROOM RENTAL	200.00	0.00	200.00	0.00
PENAL FINES	61,000.00	0.00	61,000.00	0.00
OVERDUE FINES	0.00	129.94	(129.94)	100.00
INTEREST INCOME	1,000.00	7,311.23	(6,311.23)	731.12
COMMISSION	6,000.00	0.00	6,000.00	0.00
OTHER REVENUE	1,000.00	473.75	526.25	47.38
Net INCOME	7,119,200.00	4,057,514.86	3,061,685.14	56.99
<b>TOTAL REVENUES</b>	<b>7,119,200.00</b>	<b>4,057,514.86</b>	<b>3,061,685.14</b>	<b>56.99</b>
<b>Expenditures</b>				
<b>EXPENSES</b>				
SALARIES & WAGES	3,400,000.00	122,611.42	3,277,388.58	3.61
FRINGE BENEFITS	915,300.00	342,532.14	572,767.86	37.42
SUPPLIES	151,395.00	3,435.86	147,959.14	2.27
LIBRARY MATERIALS	1,075,000.00	208,458.31	866,541.69	19.39
PROFESSIONAL & CONTRACTUAL	468,950.00	110,489.94	358,460.06	23.56
COMMUNICATIONS	57,000.00	1,760.97	55,239.03	3.09
PRINTING	51,800.00	0.00	51,800.00	0.00
UTILITIES	190,000.00	12,099.03	177,900.97	6.37
MAINTENANCE & REPAIRS	266,400.00	8,647.36	257,752.64	3.25
BUILDING IMPROVEMENTS	15,000.00	595.00	14,405.00	3.97
INSURANCE	72,000.00	0.00	72,000.00	0.00
CAPITAL OUTLAY	836,000.00	13,508.28	822,491.72	1.62
PROPERTY TAX REFUNDS	2,000.00	0.00	2,000.00	0.00
COMMUNITY PROMOTION	22,400.00	104.99	22,295.01	0.47
TRAVEL	46,700.00	0.00	46,700.00	0.00
RENTALS/LEASES	17,300.00	0.00	17,300.00	0.00
Net EXPENSES	7,587,245.00	824,243.30	6,763,001.70	10.86
<b>TOTAL EXPENDITURES</b>	<b>7,587,245.00</b>	<b>824,243.30</b>	<b>6,763,001.70</b>	<b>10.86</b>
<b>TOTAL REVENUES - FUND 101</b>	<b>7,119,200.00</b>	<b>4,057,514.86</b>	<b>3,061,685.14</b>	<b>56.99</b>
<b>TOTAL EXPENDITURES - FUND 101</b>	<b>7,587,245.00</b>	<b>824,243.30</b>	<b>6,763,001.70</b>	<b>10.86</b>
<b>NET OF REVENUES &amp; EXPENDITURES</b>	<b>(468,045.00)</b>	<b>3,233,271.56</b>	<b>(3,701,316.56)</b>	<b>690.80</b>
<b>NET OF REVENUES/EXPENDITURES - 2022</b>		<b>862,683.79</b>		
<b>NET CHANGE IN FUND BALANCE</b>	<b>(468,045.00)</b>	<b>3,233,271.56</b>		
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<b>4,343,494.61</b>	<b>4,343,494.61</b>		
<b>FUND BALANCE - END OF YEAR</b>	<b>3,875,449.61</b>	<b>8,439,449.96</b>		



02/03/2023

REVENUE AND EXPENDITURE REPORT FOR CANTON PUBLIC LIBRARY  
PERIOD ENDING 01/31/2023

GL NUMBER	DESCRIPTION	2023	YTD BALANCE	AVAILABLE	% BDGT USED
		AMENDED BUDGET	01/31/2023 NORMAL (ABNORMAL)	BALANCE NORMAL (ABNORMAL)	
Fund 101 - GENERAL FUND					
Revenues					
101-000.00-401.00	PROPERTY TAXES	6,880,000.00	4,045,809.13	2,834,190.87	58.81
101-000.00-539.00	STATE AID TO LIBRARIES	70,000.00	0.00	70,000.00	0.00
101-000.00-573.00	LOCAL COMMUNITY STABILIZATION SHARE	55,000.00	0.00	55,000.00	0.00
101-000.00-602.00	PHOTOCOPY FEES	40,000.00	2,792.80	37,207.20	6.98
101-000.00-615.00	REPLACEMENT-LIBRARY MATERIALS	5,000.00	998.01	4,001.99	19.96
101-000.00-651.00	MEETING ROOM RENTAL	200.00	0.00	200.00	0.00
101-000.00-656.00	PENAL FINES	61,000.00	0.00	61,000.00	0.00
101-000.00-658.00	OVERDUE FINES	0.00	129.94	(129.94)	100.00
101-000.00-665.00	INTEREST INCOME	1,000.00	7,311.23	(6,311.23)	731.12
101-000.00-668.00	COMMISSION	6,000.00	0.00	6,000.00	0.00
101-000.00-675.00	OTHER REVENUE	1,000.00	473.75	526.25	47.38
TOTAL REVENUES		7,119,200.00	4,057,514.86	3,061,685.14	56.99
Expenditures					
101-790.00-702.00	SALARIES & WAGES	3,400,000.00	122,611.42	3,277,388.58	3.61
101-790.00-716.01	TAXES-FICA/MC	262,000.00	17,102.64	244,897.36	6.53
101-790.00-716.02	DENTAL	23,000.00	0.00	23,000.00	0.00
101-790.00-716.03	FLEXIBLE SPENDING ACCOUNT	1,000.00	0.00	1,000.00	0.00
101-790.00-716.04	LIFE INSURANCE/DISABILITY	16,000.00	1,878.94	14,121.06	11.74
101-790.00-716.05	MEDICAL INSURANCE	268,000.00	40,005.10	227,994.90	14.93
101-790.00-716.06	MEDICAL BUY OUTS	4,800.00	0.00	4,800.00	0.00
101-790.00-716.07	OPTICAL	7,000.00	1,058.00	5,942.00	15.11
101-790.00-716.08	UNEMPLOYMENT REIMBURSEMENT	1,000.00	0.00	1,000.00	0.00
101-790.00-716.09	WORKER'S COMPENSATION INSURANCE	6,500.00	0.00	6,500.00	0.00
101-790.00-717.01	RETIREMENT DC PLAN (401A)	46,000.00	2,487.46	43,512.54	5.41

GL NUMBER	DESCRIPTION	2023 AMENDED BUDGET	YTD BALANCE		AVAILABLE	
			01/31/2023		BALANCE	% BDGT
			NORMAL (ABNORMAL)	NORMAL (ABNORMAL)		USED
101-790.00-717.02	RETIREMENT PENSION (MERS)	280,000.00	280,000.00	0.00	100.00	
101-790.00-727.01	SUPPLIES-LIBRARY	12,500.00	0.00	12,500.00	0.00	
101-790.00-729.00	STAFF BOOK ACCOUNT	0.00	0.00	0.00	0.00	
101-790.00-730.01	BOOKS	251,000.00	11,599.31	239,400.69	4.62	
101-790.00-730.02	AV (MEDIA)	105,000.00	2,632.86	102,367.14	2.51	
101-790.00-730.03	SERVICES, SUBSCRIPTIONS & PREPROCESSING	719,000.00	194,226.14	524,773.86	27.01	
101-790.00-802.00	LEGAL	15,000.00	0.00	15,000.00	0.00	
101-790.00-803.00	AUDIT	13,450.00	0.00	13,450.00	0.00	
101-790.00-804.01	BANK FEES-GENERAL	1,000.00	0.00	1,000.00	0.00	
101-790.00-804.02	BANK FEES-CREDIT CARD	2,500.00	45.12	2,454.88	1.80	
101-790.00-850.00	COMMUNICATIONS	57,000.00	1,760.97	55,239.03	3.09	
101-790.00-902.00	LEGAL NOTICES & ADS	500.00	0.00	500.00	0.00	
101-790.00-921.00	ELECTRICITY	150,000.00	9,605.37	140,394.63	6.40	
101-790.00-922.00	GAS	25,000.00	1,873.20	23,126.80	7.49	
101-790.00-923.00	WATER	15,000.00	620.46	14,379.54	4.14	
101-790.00-931.00	CLEANING/JANITORIAL SERVICES	97,000.00	5,200.00	91,800.00	5.36	
101-790.00-932.01	LAWN & GROUNDS	47,000.00	0.00	47,000.00	0.00	
101-790.00-932.02	SNOW & ICE	38,000.00	0.00	38,000.00	0.00	
101-790.00-933.00	BUILDING SECURITY	7,400.00	1,385.40	6,014.60	18.72	
101-790.00-934.01	OFFICE EQUIPMENT MAINTENANCE CONTRACTS	1,000.00	0.00	1,000.00	0.00	
101-790.00-934.02	MISCELLANEOUS CONTRACTS & INSPECTIONS	14,000.00	2,061.96	11,938.04	14.73	
101-790.00-934.03	HVAC MAINTENANCE CONTRACTS	22,000.00	0.00	22,000.00	0.00	
101-790.00-935.00	BUILDING REPAIRS	20,000.00	0.00	20,000.00	0.00	
101-790.00-936.00	EQUIPMENT REPAIRS	20,000.00	0.00	20,000.00	0.00	
101-790.00-941.00	COPY MACHINE CHARGES	14,800.00	0.00	14,800.00	0.00	
101-790.00-942.00	POSTAGE METER CHARGES	2,500.00	0.00	2,500.00	0.00	
101-790.00-965.00	BUILDING IMPROVEMENTS	15,000.00	595.00	14,405.00	3.97	
101-790.00-969.00	INSURANCE	72,000.00	0.00	72,000.00	0.00	
101-790.00-973.00	LAND IMPROVEMENTS-DEPRECIATING	110,000.00	0.00	110,000.00	0.00	
101-790.00-974.00	BUILDINGS, FIXTURES & IMPROVEMENTS	91,000.00	0.00	91,000.00	0.00	
101-790.00-975.00	FURNITURE AND EQUIPMENT	100,000.00	0.00	100,000.00	0.00	
101-790.00-976.00	LIBRARY MATERIALS	0.00	0.00	0.00	0.00	

GL NUMBER	DESCRIPTION	2023 AMENDED BUDGET	YTD BALANCE		AVAILABLE	
			01/31/2023		BALANCE	% BDGT
			NORMAL (ABNORMAL)	NORMAL (ABNORMAL)		USED
101-790.00-978.00	HARDWARE	500,000.00	5,203.28		494,796.72	1.04
101-790.00-979.00	SOFTWARE	35,000.00	8,305.00		26,695.00	23.73
101-790.00-998.00	PROPERTY TAX REFUNDS	2,000.00	0.00		2,000.00	0.00
101-790.01-808.01	MEMBERSHIP DUES-ADMINISTRATION-DIRECTOR	1,200.00	236.00		964.00	19.67
101-790.01-808.02	MEMBERSHIP DUES-ADMINISTRATION-TRUSTEES	300.00	0.00		300.00	0.00
101-790.01-861.01	CONFERENCES-ADMINISTRATION-DIRECTOR	3,000.00	0.00		3,000.00	0.00
101-790.01-861.02	CONFERENCES-ADMINISTRATION-TRUSTEES	1,000.00	0.00		1,000.00	0.00
101-790.01-862.01	MILEAGE-ADMINISTRATION-DIRECTOR	2,300.00	0.00		2,300.00	0.00
101-790.01-862.02	MILEAGE-ADMINISTRATION-TRUSTEES	200.00	0.00		200.00	0.00
101-790.02-727.01	SUPPLIES-BUSINESS SERVICES-OFFICE	12,500.00	214.63		12,285.37	1.72
101-790.02-727.02	SUPPLIES-BUSINESS SERVICES-BUILDING	20,500.00	1,746.28		18,753.72	8.52
101-790.02-727.03	SUPPLIES-BUSINESS SERVICES-JANITORIAL	14,500.00	784.53		13,715.47	5.41
101-790.02-728.00	POSTAGE-BUSINESS SERVICES	2,825.00	(118.90)		2,943.90	(4.21)
101-790.02-807.01	PROF SERVICES-PAYROLL FEES	15,500.00	1,144.11		14,355.89	7.38
101-790.02-807.02	PROF SERVICES-BUSINESS SERVICES	11,950.00	57.00		11,893.00	0.48
101-790.02-808.01	MEMBERSHIP DUES-BUSINESS SERVICES-GEN	1,625.00	654.00		971.00	40.25
101-790.02-808.02	MEMBERSHIP DUES-BUSINESS SERVICES-MISC	10,800.00	542.00		10,258.00	5.02
101-790.02-809.01	STAFF DEVELOPMENT-INSERVICE	5,000.00	0.00		5,000.00	0.00
101-790.02-809.02	STAFF DEVELOPMENT-LONGEVITY	3,275.00	450.00		2,825.00	13.74
101-790.02-809.03	STAFF DEVELOPMENT-TRAINING	5,500.00	0.00		5,500.00	0.00
101-790.02-861.00	CONFERENCES-BUSINESS SERVICES	6,600.00	0.00		6,600.00	0.00
101-790.02-862.00	MILEAGE-BUSINESS SERVICES	2,000.00	0.00		2,000.00	0.00
101-790.02-880.00	COMMUNITY PROMOTION-VOLUNTEER	2,400.00	0.00		2,400.00	0.00
101-790.02-901.00	PRINTING-BUSINESS SERVICES	1,300.00	0.00		1,300.00	0.00
101-790.03-727.01	SUPPLIES-CIRCULATION SERVICES-CIRC	5,600.00	49.12		5,550.88	0.88
101-790.03-727.02	SUPPLIES-CIRCULATION SERVICES-PAGES	5,900.00	104.86		5,795.14	1.78
101-790.03-727.03	SUPPLIES-CIRCULATION SERVICES-TPW	20,000.00	0.00		20,000.00	0.00
101-790.03-728.00	POSTAGE-CIRCULATION SERVICES	370.00	8.26		361.74	2.23
101-790.03-805.00	ONLINE INFO-CIRCULATION SERVICES	20,000.00	1,088.00		18,912.00	5.44
101-790.03-807.00	PROF SERVICES-CIRCULATION SERVICES	8,000.00	2,796.00		5,204.00	34.95
101-790.03-808.00	MEMBERSHIP DUES-CIRCULATION SERVICES	1,000.00	236.00		764.00	23.60
101-790.03-861.00	CONFERENCES-CIRCULATION SERVICES	5,000.00	0.00		5,000.00	0.00

GL NUMBER	DESCRIPTION	2023 AMENDED BUDGET	YTD BALANCE		AVAILABLE	
			01/31/2023		BALANCE	% BDGT
			NORMAL (ABNORMAL)	NORMAL (ABNORMAL)		USED
101-790.03-862.00	MILEAGE-CIRCULATION SERVICES	1,000.00	0.00	1,000.00	0.00	
101-790.04-727.00	SUPPLIES-ENGAGEMENT & DESIGN	1,200.00	7.44	1,192.56	0.62	
101-790.04-728.00	POSTAGE-ENGAGEMENT & DESIGN	25,000.00	276.97	24,723.03	1.11	
101-790.04-806.00	PROGRAMMING-ENGAGEMENT & DESIGN	35,000.00	1,039.32	33,960.68	2.97	
101-790.04-807.00	PROF SERVICES-ENGAGEMENT & DESIGN	40,000.00	1,500.00	38,500.00	3.75	
101-790.04-808.00	MEMBERSHIP DUES-ENGAGEMENT & DESIGN	1,000.00	0.00	1,000.00	0.00	
101-790.04-861.00	CONFERENCES-ENGAGEMENT & DESIGN	2,000.00	0.00	2,000.00	0.00	
101-790.04-862.00	MILEAGE-ENGAGEMENT & DESIGN	900.00	0.00	900.00	0.00	
101-790.04-880.00	COMMUNITY PROMOTION-MARKETING	20,000.00	104.99	19,895.01	0.52	
101-790.04-901.00	PRINTING-ENGAGEMENT & DESIGN	50,000.00	0.00	50,000.00	0.00	
101-790.05-727.00	SUPPLIES-INFORMATION SERVICES	4,500.00	85.95	4,414.05	1.91	
101-790.05-728.00	POSTAGE-INFORMATION SERVICES	2,000.00	78.72	1,921.28	3.94	
101-790.05-808.00	MEMBERSHIP DUES-INFORMATION SERVICES	2,600.00	0.00	2,600.00	0.00	
101-790.05-861.00	CONFERENCES-INFORMATION SERVICES	11,000.00	0.00	11,000.00	0.00	
101-790.05-862.00	MILEAGE-INFORMATION SERVICES	2,000.00	0.00	2,000.00	0.00	
101-790.06-727.00	SUPPLIES-INFORMATION TECHNOLOGY	24,000.00	198.00	23,802.00	0.83	
101-790.06-805.00	ONLINE INFO-INFORMATION TECHNOLOGY	268,000.00	100,592.39	167,407.61	37.53	
101-790.06-808.00	MEMBERSHIP DUES-INFORMATION TECHNOLOGY	1,250.00	110.00	1,140.00	8.80	
101-790.06-809.00	STAFF DEVELOPMENT-IT-TRAINING	5,000.00	0.00	5,000.00	0.00	
101-790.06-861.00	CONFERENCES-INFORMATION TECHNOLOGY	8,600.00	0.00	8,600.00	0.00	
101-790.06-862.00	MILEAGE-INFORMATION TECHNOLOGY	1,100.00	0.00	1,100.00	0.00	
TOTAL EXPENDITURES		7,587,245.00	824,243.30	6,763,001.70	10.86	
Fund 101 - GENERAL FUND:						
TOTAL REVENUES		7,119,200.00	4,057,514.86	3,061,685.14	56.99	
TOTAL EXPENDITURES		7,587,245.00	824,243.30	6,763,001.70	10.86	
NET OF REVENUES & EXPENDITURES		(468,045.00)	3,233,271.56	(3,701,316.56)	690.80	
NET OF REVENUES/EXPENDITURES - 2022			862,683.79			
NET CHANGE IN FUND BALANCE		(468,045.00)	3,233,271.56			
FUND BALANCE - BEGINNING OF YEAR		4,343,494.61	4,343,494.61			
FUND BALANCE - END OF YEAR		3,875,449.61	8,439,449.96			

02/03/2023

CHECK REGISTER FOR CANTON PUBLIC LIBRARY  
CHECK DATE FROM 01/01/2023 - 01/31/2023

Check Date	Bank	Check	Vendor	Vendor Name	Description	Amount
Bank GEN GENERAL CHECKING						
01/02/2023	GEN	53676	1406	AMERICAN UNITED LIFE INSURANCE CO	LIFE INS/DISABILITY PREMIUM-JANUARY 2023	952.66
01/02/2023	GEN	53677	1420	AMERICAN UNITED LIFE INSURANCE CO	EAP PREMIUM-JANUARY	9.00
01/02/2023	GEN	53678	1096	EVA DAVIS	LONGEVITY AWARD - 15 YEARS - E DAVIS	200.00
01/02/2023	GEN	53679	1250	POSTMASTER	FEE RENEWAL PERMIT 558	265.00
01/04/2023	GEN	170(E)	1225	NATIONWIDE RETIREMENT SOLUTIONS	401A EMPLOYER CONTRIBUTIONS	1,243.73
01/04/2023	GEN	171(E)	1225	NATIONWIDE RETIREMENT SOLUTIONS	457B EMPLOYEE CONTRIBUTIONS	7,818.15
01/04/2023	GEN	172(E)	1225	NATIONWIDE RETIREMENT SOLUTIONS	457BR EMPLOYEE CONTRIBUTIONS	50.00
01/04/2023	GEN	173(E)	1240	PAYLOCITY	PAYROLL PROCESSING FEES	255.20
01/04/2023	GEN	53680	1149	MICHELLE NEUWIRTH GRAY	LONGEVITY AWARD - 15 YEARS - M NEUWIRTH-	200.00
01/10/2023	GEN	53681	1082	CARDMEMBER SERVICE	MONTHLY ONLINE CREDIT CARD PROCESSING BY	9,247.97
01/11/2023	GEN	53682	1004	AFLAC	MONTHLY REMITTANCE-DECEMBER	100.44
01/11/2023	GEN	53683	1009	AMAZON CAPITAL SERVICES	PROGRAMMING SUPPLIES	464.48
01/11/2023	GEN	53684	1011	AMERICAN LIBRARY ASSOCIATION	ALA ANNUAL MEMBERSHIP: E. DAVIS	472.00
01/11/2023	GEN	53685	MISC ILL	ANN ARBOR DISTRICT LIBRARY	ILL ANNUAL REPLACEMENT FEES NOT TO EXCEE	9.99
01/11/2023	GEN	53686	1039	BAKER & TAYLOR	STAFF BOOK ORDER - NONA & WHAT IF 2	37.22
01/11/2023	GEN	53687	1072	CANTON TOWNSHIP - BENEFITS	DENTAL CLAIMS/SUBSCRIBER FEES - DECEMBER	477.60
01/11/2023	GEN	53688	1084	CLEAR RATE COMMUNICATIONS	MONTHLY PHONE CHARGES	702.26
01/11/2023	GEN	53689	1112	EASY ENGLISH NEWS	EASY ENGLISH NEWS NEWSLETTER FOR ELL	310.00
01/11/2023	GEN	53690	1113	EBS CO INFORMATION SERVICES	SUPPLEMENTAL INVOICE - CONGRESS. DIGEST	1,335.92
01/11/2023	GEN	53691	MISC	ERIN MIDDEL	MILEAGE MLA	110.00
01/11/2023	GEN	53692	1148	GRAINGER	RUBBERMAID UTILITY CART	169.24
01/11/2023	GEN	53693	1379	INGRAM LIBRARY SERVICES	BOOKS & PREPROCESSING FEES	78.43
01/11/2023	GEN	53694	1167	INNOVATIVE INTERFACES	6 SIP LICENSES FOR SELFCHECKS	8,305.00
01/11/2023	GEN	53695	1168	INNOVATIVE USERS GROUP	2023 IUG MEMBERSHIP FOR CPL	110.00
01/11/2023	GEN	53696	1114	J.C. EHRlich	PEST CONTROL SERVICE 2022	355.96
01/11/2023	GEN	53697	1183	JAMES LAFFEY	MILEAGE REIMBURSEMENT: 7/11-12/29/2022	80.13
01/11/2023	GEN	53698	1424	JESSICA TROTTER	GENEALOGY PROGRAM JANUARY	200.87
01/11/2023	GEN	53699	1176	KANOPY, INC	KANOPY - STREAMING VIDEO PLAY CREDITS	685.95
01/11/2023	GEN	53700	1423	KEVIN ARMSTEAD	VISION CLAIM REIMBURSEMENT: K.ARMSTEAD	795.82
01/11/2023	GEN	53701	1179	KONICA MINOLTA BUSINESS SOLUTIONS	MAINTENANCE CHANGES FOR KONICA COPIERS,	471.13
01/11/2023	GEN	53702	1188	LIBRARY DESIGN ASSOCIATES, INC.	L&M TO MODIFY & RELOCATED RANGE OF CD SH	595.00
01/11/2023	GEN	53703	1203	MERS	MERS ANNUAL EMPLOYER/SURPLUS CONTRIBUTIO	280,000.00
01/11/2023	GEN	53704	1212	MIDWEST COLLABORATIVE FOR LIBRARY S	MORNINGSTAR INVESTMENT RESEARCH CENTER R	4,643.10
01/11/2023	GEN	53705	1213	MIDWEST TAPE	AV (MEDIA) & PREPROCESSING FEES	100,243.66
01/11/2023	GEN	53706	1228	NORTHSTAR MAT SERVICE	JANITORIAL-FLOOR MAT SERVICE	68.64
01/11/2023	GEN	53707	1235	OVERDRIVE, INC	93 ADULT FICTION EBOOKS	4,422.96
01/11/2023	GEN	53708	1256	PRONUNCIATOR	PRONUNCIATOR ONLINE SUBSCRIPTION 2023	1,578.00
01/11/2023	GEN	53709	1258	QUILL CORPORATION	OFFICE SUPPLIES - COPY PAPER, POSTAGE ME	125.98
01/11/2023	GEN	53710	1264	RELIABLE LANDSCAPING, INC.	SNOW & ICE MANAGEMENT 2022	5,533.33
01/11/2023	GEN	53711	1421	SEAN BEWICK	VISION CLAIM REIMBURSEMENT: S.BEWICK	200.00
01/11/2023	GEN	53712	1310	T-MOBILE	CELLULAR SERVICE FOR 3 HOT-SPOTS FROM T-	92.73
01/11/2023	GEN	53713	1128	THE FISH DOCTORS OF CANTON	FISH DOCTOR'S MONTHLY MAINTENANCE	175.99
01/11/2023	GEN	53714	1344	THOMSON REUTERS - WEST	THOMSON-REUTERS 2023 SUBSCRIPTIONS	152.16

Check Date	Bank	Check	Vendor	Vendor Name	Description	Amount
01/11/2023	GEN	53715	1311	TODAY'S BUSINESS SOLUTIONS, INC.	WIFI PRINT SERVICE	890.00
01/11/2023	GEN	53716	1321	TUMBLEWEED PRESS INC	TUMBLEBOOKS PLATINUM SUBSCRIPTION 2023	999.00
01/11/2023	GEN	53717	1327	UNIQUE MANAGEMENT SERVICES	ANNUAL COLLECTION AGENCY CHARGES NOT TO	207.00
01/12/2023	GEN	53718	MISC	KIMBERLYN BENJAMIN	LONGEVITY AWARD - 10 YEARS - K BENJAMIN	50.00
01/17/2023	GEN	53719	1108	DTE ENERGY	ELECTRICITY AND GAS MONTHLY CHARGES 12/1	11,478.57
01/18/2023	GEN	174(E)	1203	MERS	EMPLOYEE PENSION DEDUCTION	3,841.38
01/18/2023	GEN	175(E)	1225	NATIONWIDE RETIREMENT SOLUTIONS	401A EMPLOYER CONTRIBUTIONS	1,243.73
01/18/2023	GEN	176(E)	1225	NATIONWIDE RETIREMENT SOLUTIONS	457B EMPLOYEE CONTRIBUTIONS	7,965.78
01/18/2023	GEN	177(E)	1225	NATIONWIDE RETIREMENT SOLUTIONS	457BR EMPLOYEE CONTRIBUTIONS	50.00
01/18/2023	GEN	178(E)	1240	PAYLOCITY	PAYROLL PROCESSING FEES	888.91
01/20/2023	GEN	179(E)	1288	SONITROL GREAT LAKES	IP ENABLED ALARM SYSTEM	5,203.28
01/25/2023	GEN	53720	1009	AMAZON CAPITAL SERVICES	ELL BOOKS	291.63
01/25/2023	GEN	53721	1420	AMERICAN UNITED LIFE INSURANCE CO	EAP EMPLOYEE ASSISTANCE PROGRAM MONTHLY	25.00
01/25/2023	GEN	53722	1185	AMY LEE	VISION CLAIM REIMBURSEMENT: A.LEE	250.00
01/25/2023	GEN	53723	1017	ARBOR INSPECTION SERVICES, LLC	ANNUAL BACKFLOW TESTING OF FIRE SUPP. SY	400.00
01/25/2023	GEN	53724	1021	AT&T MOBILITY	2023 MOBILE PHONE SERVICE	326.71
01/25/2023	GEN	53725	1033	BAKER & TAYLOR	BOOKS & PREPROCESSING FEES	6,433.98 V
01/25/2023	GEN	53726	1035	BAKER & TAYLOR	BOOKS & PREPROCESSING FEES	876.08
01/25/2023	GEN	53727	1036	BAKER & TAYLOR	BOOKS	220.52
01/25/2023	GEN	53728	1038	BAKER & TAYLOR	BOOKS & PREPROCESSING FEES	10.24
01/25/2023	GEN	53729	1051	BLUE CARE NETWORK	COVERAGE - FEBRUARY 2023	22,298.15
01/25/2023	GEN	53730	1199	DEBORAH MCHUGH	VISION CLAIM REIMBURSEMENT: K.MCHUGH	250.00
01/25/2023	GEN	53731	1109	DUNN RITE MAINTENANCE, INC	CLEANING/JANITORIAL SERVICES-JANUARY	5,200.00
01/25/2023	GEN	53732	1113	EBSCO INFORMATION SERVICES	PRICE ADJ FOR ARCHAEOLOGY SUBSCRIPTION (	2.20
01/25/2023	GEN	53733	1096	EVA DAVIS	VISION CLAIM REIMBURSEMENT: T.DAVIS	58.00
01/25/2023	GEN	53734	1124	FASTSIGNS	DVD SIGNAGE	104.86
01/25/2023	GEN	53735	1148	GRAINGER	AG 40 FUSES FOR HUMIDIFIER	69.04
01/25/2023	GEN	53736	1159	HOME DEPOT	CLR, MISC HARDWARE, PAINT BRUSHES	137.46
01/25/2023	GEN	53737	1379	INGRAM LIBRARY SERVICES	BOOKS & PREPROCESSING FEES	638.57
01/25/2023	GEN	53738	MISC	KERI BURGESS	SAM'S CLUB 2023 ANNUAL MEMBERSHIP	60.00
01/25/2023	GEN	53739	1213	MIDWEST TAPE	AV (MEDIA) & PREPROCESSING FEES	1,359.24
01/25/2023	GEN	53740	1228	NORTHSTAR MAT SERVICE	JANITORIAL-FLOOR MAT SERVICE	68.64
01/25/2023	GEN	53741	1235	OVERDRIVE, INC.	115 ADULT FICTION EBOOKS	8,092.98
01/25/2023	GEN	53742	1163	PRECISION DYNAMICS CORP	PREMISYS MAINTENANCE RENEWAL PER QUOTE 2	215.00
01/25/2023	GEN	53743	1258	QUILL CORPORATION	OFFICE SUPPLIES - COPY PAPER, PENS, TAPE	188.79
01/25/2023	GEN	53744	1421	SEAN BEWICK	VISION CLAIM REIMBURSEMENT: S.BEWICK	250.00
01/25/2023	GEN	53745	1281	SHREDCORP	DOCUMENT SHREDDING SERVICE	57.00
01/25/2023	GEN	53746	1292	STAPLES BUSINESS ADVANTAGE	JANITORIAL SUPPLIES	356.52
01/25/2023	GEN	53747	1308	THE LIBRARY NETWORK	INTERNET SERVICES (CONNECTION AND PORT)	1,572.46
01/25/2023	GEN	53748	1345	WHITE PINE LIBRARY COOPERATIVE	ANNUAL INTERLOAN SERVICES NOT TO EXCEED	55.00
01/25/2023	GEN	53749	1033	BAKER & TAYLOR	BOOKS & PREPROCESSING FEES	5,993.92
01/25/2023	GEN	53750	1425	CHRIS SAVAGE	AQUARIUM MONTHLY SERVICE LABOR AND MATER	190.00

GEN TOTALS:

Total of 85 Checks:	522,215.34
Less 1 Void Checks:	6,433.98
Total of 84 Disbursements:	515,781.36



## Director's Report March 2023

1. This month, you will review the annual chart that Debbie McHugh prepares showing the library's endowment fund balance. The endowment fund, held by the Canton Community Foundation, saw a rough year in 2022, as did many investments, but the gain since we transferred the fund to CCF is evident.
2. At the request of my coworkers, you will revisit the staff masking requirement and determine if you wish to make any changes. Currently, staff who are in proximity to other staff are required to mask.
3. Your discussions of the major 2024 budget line-items begin this month with a recommendation for the percentage of revenues to be allocated to Library Materials. My thanks to Lisa Craig and Kat Bounds for preparing the recommendation to you.
4. You will also discuss the library's compliance with the Patient Protection and Affordable Care Act. Full compliance will result in a change in our census of eligible employees; we need an accurate count to get quotes for the coming contract year. You will not vote on the healthcare budget at this time; we'll bring you the healthcare plan quotes and recommendation at your June meeting. This month's discussion is to determine if the board wishes to expand current library policy on healthcare eligibility. My thanks to Marian Nicholson for preparing the analysis and summarizing it for you.
5. Lastly, at the recommendation of Kat Bounds and Marian Nicholson, and in consultation with Chair Amina Iqbal, we are asking the board to approve the conversion of a part-time librarian position to full-time status. The details and rationale are in the recommendation that Kat and Marian have prepared for the packet.
6. To comply with the requirements of our insurer, we are implementing multi-factor authentication for all staff and volunteers who login to library services, including email. IT department head Carl Swanberg asks that you stay after this month's meeting so that he can set up each trustee with a Yubikey (looks like a flash drive) and/or the Duo app if you wish to use your own smart device. When you login to your CPL email, you will be prompted to plug in your Yubikey or enter the code from the Duo app in addition to your username and password. This process is mandated by our cybersecurity insurer, and provides an additional layer of protection against hacking and ransomware.
7. Starting with your April meeting, the board meetings will return to the Friends Activity Room so that the larger Community Room may be used for programming.
8. You voted to eliminate late fees effective September 1, 2022. It has been six months since that change, and Kat Bounds reports the following positive outcomes:

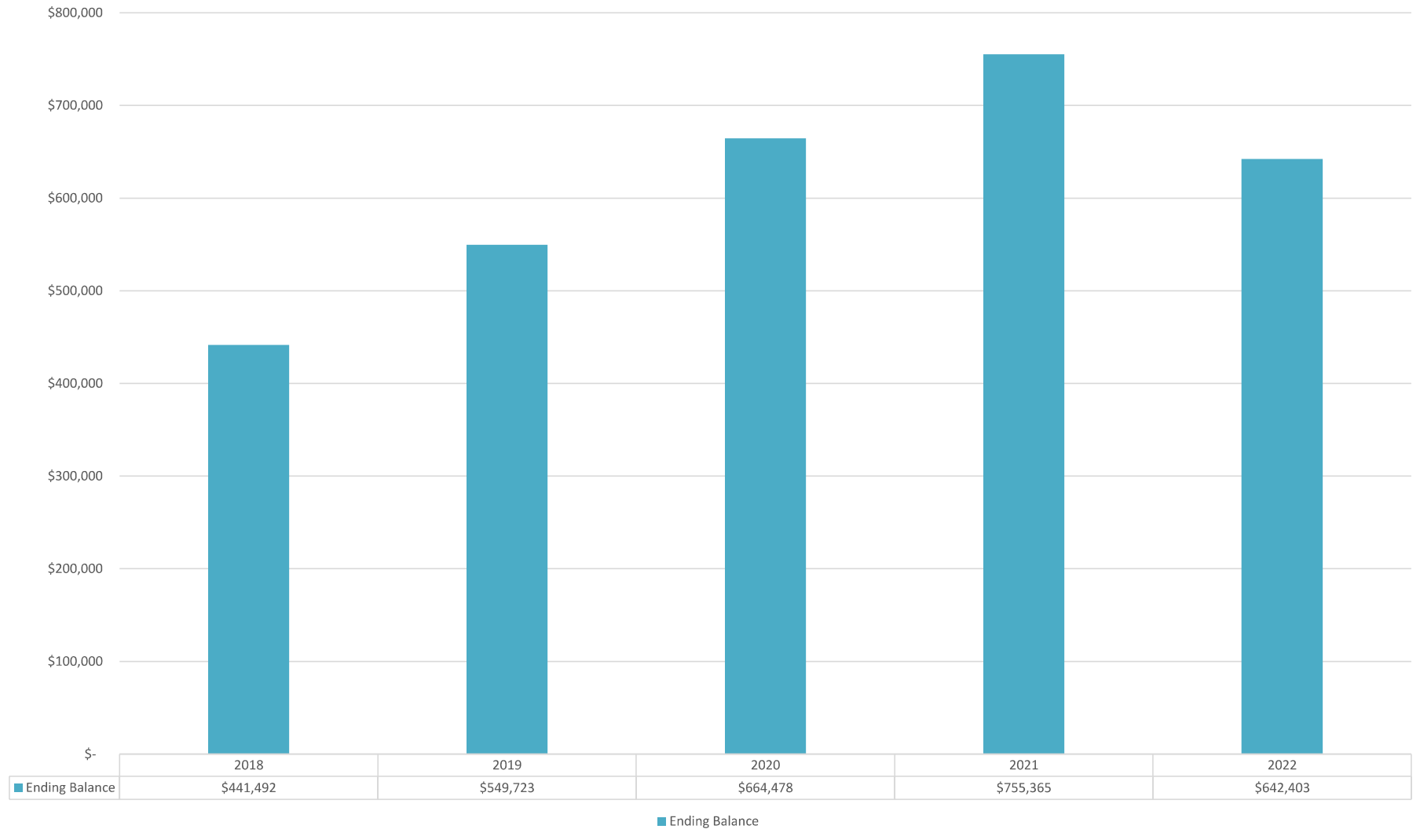
- a. We cut the number of people being sent to the collection agency by more than half—from ~2,000 to ~1,000
  - b. The number of overdue items at any given time has been reduced by 75%--from 1-2% of the collection overdue to less than 0.5%
  - c. We make about twelve “gentle nudge” calls per day, to give patrons one last contact before their account is blocked at 10 days overdue—more than half of those patrons promptly fix their issue.
9. The state court of appeals has reversed the lower court’s ruling on the state minimum wage and earned sick leave acts. This means that neither will be implemented at this time. This might be appealed to the state supreme court; Marian Nicholson is monitoring developments and we will keep you posted.
10. In personnel news, in February we congratulated Page Shaney Steiner on her promotion to Technical Processing Assistant. In March, we congratulated Paris Kelvakis on his transition from part-time to full-time Librarian; welcomed Pages Noah Varton and Mackenzie Inman; and welcomed back Emybet Torres as an On-Call Page.
11. Our auditors from Plante Moran were onsite the week of February 13 to conduct our annual audit. Our partner, Alisha Watkins, has informed me that she is transitioning to another audit division, so we have a new partner assigned to the library, David Helisek, the same partner who is assigned to Canton Township, so there should be a smooth transition. We anticipate a clean 2022 audit, thanks largely to accountant Debbie McHugh and the department heads, managers, and supervisors who successfully transitioned to our new BS&A financial software.
12. Our major collection shifts have been completed, and an internal committee to develop recommendations for the best uses of the spaces that have been opened up made their presentation to the leadership team on February 8. The committee—co-chairs and Program Librarians Nichole Welz and Laura Fawcett; Collections Specialist Lisa Craig; Youth Librarian Stacey Spencer; Circulation Assistant Jeanine Gillikin; Page Ellen Wagner; Engagement & Design Assistant Perry Bryant; and Building Monitor Kevin Armstead—conducted observational research as well as launching a patron survey and gathering staff feedback to create personas for the various library space users—individuals and groups of different ages with different space needs. The committee did a great job distilling a lot of information and opinions, and the leadership team will discuss their recommendations for the types of study spaces, soft seating, flexible seating and enclosed rooms and come up with a plan for implementation.
13. March Is Reading Month, and our First Grade Roundup program is coming back full force. We invite first grade classes from schools in Canton—public, charter, and private—to make a field trip during the month, where they receive library cards, an orientation to the library, and have the opportunity to check out materials. My thanks to Program Librarian Nichole Welz, Library Manager Jack Visnaw, and all of our youth librarians for developing this year’s program and setting the foundation for lifelong learning with these young readers.



14. The Friends of the Library have graciously agreed to fund the manufacture and installation of outdoor-proof butterfly wings to be mounted on on the brick wall in the Wings of Wonder Butterfly Garden that faces south, at a cost of \$2,685. Our newest full-time Librarian, Paris Kelvakis, made butterfly wings using the covers from withdrawn picture books, and Laurie Golden found a company that will transfer them to metal using UV ink and a UV coating. We will have this installed before summer, where it will be a draw for patron engagement in the butterfly garden, and a nice complement to our backyard storytimes. This funding is in addition to the Friends commitment of \$30,000 to install an ADA-accessible pergola patio, replacing the staff picnic table and bench at the back of the library, and all of their “usual” contributions to library materials, staff inservice day, summer reading programs, and staff recognition. We are lucky to have such great Friends!
  
15. We are making headway on a number of initiatives for 2023, including a VOIP phone system, upgrades to our alarm system, upgrades to our security gates and materials sorter, and a home delivery service. All of these are in the early stages, and we look forward to implementation later in the year.

Respectfully submitted,  
Eva Davis, Director

### Endowment Fund Activity





## 2024 Budget Recommendation Library Materials

We recommend that the Library Board of Trustees maintain the materials budget at 15% of the total 2024 Canton Public Library budget.

In the past, the Board has been interested in allocating 15% of the total budget to materials, and in seeing the online collections grow. This direction has allowed the Information Services Department to increase spending with established vendors such as OverDrive, as well as implement new e-media services such as Comics Plus. In addition, the robust budget has allowed us to increase spending for online resources while still serving our patrons' needs for physical collections.

While hoopla use has changed little from 2021, Overdrive use increased 56% from 2021 to 2022. This is largely due to 2022 being the first full year of Advantage Plus borrowing, where Metro Net libraries share the titles they purchase with each other. We continue to see a decline for the book on CD format. However, we see an increased use of e-audiobooks on Overdrive; and Overdrive e-audiobooks are more expensive than books on CD.

The library's print materials, videogames and DVD back titles remain popular. As blockbuster movies move more quickly to streaming services such as Netflix and Disney+, fewer copies of new DVDs will be purchased. Circulation on Lucky Day DVDs has decreased by 42% from 2019, but, as Lucky Day DVDs were traditionally one of the highest circulating collections in the library pre-pandemic, current numbers are still positive. Print Lucky Day maintains excellent checkout. In 2023, we are moving to purchase more Lucky Day items for print while not overspending on large numbers of copies.

Continuing to keep the materials budget at 15% of total revenue helps us provide just in-time (anticipatory) delivery of collections to serve patrons when they want them.

Respectfully submitted,  
Lisa Craig, Collection Development Specialist  
Kat Bounds, Interim Information Services Department Head



## Patient Protection and Affordable Care Act (PPACA) Discussion for Plan Year 2023/24

In preparation for the library's healthcare plan renewal, scheduled for approval by the board in June 2023 for plan year August 1, 2023 through July 31, 2024, the board will again discuss the advantages and disadvantages of the library's full compliance with the Patient Protection and Affordable Care Act (PPACA).

### **BACKGROUND**

Canton Public Library policy [Employee Policy Handbook] limits the offer of benefits, including healthcare insurance, to regular full-time employees. However, section 6056 of the PPACA requires applicable large employers to offer healthcare coverage to all *Full-Time Equivalent* (FTE) employees (defined by PPACA as any employee averaging at least 130-hours per month in a measurement period).

For calendar year 2022, Canton Public Library reported to the Internal Revenue Service an average of 23 FTE eligible employees; 21 regular full-time employees offered coverage and two FTEs not offered coverage. An additional 19 part-time employees met the PPACA 130-hour standard for *at least one month of the year*; six of the 19 are working an average of more than 125-hours per month.

**IRS Employer Mandate requirement 4980H (a) states:** Applicable large employers (ALE) must offer minimum essential coverage (MEC) to at least 95% (or *all but five*) of FTE employees and their dependents each month. CPL is currently not liable for the 4980H (a) penalty as we meet the "all but five" 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 \$4,320 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 \$8,640 for our two uninsured FTEs.

### **OPTIONS & IMPACTS**

CPL currently has 22 regular full-time employees; 20 enrolled in our health care coverage (HCC) and two with HCC through other family members. The addition of two FTE employees and their spouses to our current healthcare plan results in an estimated cost increase of ~\$16,000 per plan year (based on current average contract costs and 80/20 cost sharing).

#### **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 will be offered health care coverage.
- Based on current contract costs, coverage for two (2) FTE employees and their spouses is approximately \$16,000 annually. However, should more regular part-time employees reach the 130-hour per month average, the library would be obligated to offer HCC when they become eligible (which could be mid-year as the measurement period is limited to three months).
- Employees who receive an offer of HCC 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 to all FTE employees who meet the PPACA eligibility requirements.

\*Our current policy provides a distinct line between those who qualify for benefits, namely regular full-time employees, and all other employees. *Allowing some regular part-time employees to receive HCC benefits calls in to question their exclusion from other benefits.* If they qualify for HCC, why not dental insurance, long- and short-term disability insurance, life insurance and annual vision claim reimbursement? The same argument could be made for inclusion in the library's 401(a) matching fund contribution plan, which matches an employee's self-elected 457(b) defined contribution up to 5% of their annual salary.

#### **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 HCC for the 2023-2024 contract year.
- Employees with no offer of HCC may 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 \$4,320 per eligible employee, a total exposure of \$8,640 for calendar year 2023.

#### **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 2023-24 plan year. If the board directs us to continue offering coverage only to regular full-time employees 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 PPACA mandates, we need time to make those offers and work with Kapnick to update our employee census data and receive additional plan bids.

In either case, the board will review the providers and plans and vote to approve one at your June 14, 2023 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.



## Proposal to Convert a Part-Time Youth Librarian Position to Full-Time

### **Proposal**

To convert one of our current part-time Librarian positions to full-time status.

### **Background**

There are currently 15 part-time Librarians in Information Services, and four full-time Librarians. Eight of the part-time staff are focused on youth services, and seven are focused on adult services; the full-time Librarians are currently split evenly, two and two. Librarian is a key position; their focus on connecting patrons to information, curating collections, and designing experiences that meet patron desires, helps to ensure that we can achieve the library's mission.

We have lost six Librarians in the last year to full-time positions elsewhere. While we have had the good fortune to replace several of these individuals with internal candidates, we invest considerable resources into our staff and when this kind of turnover happens it is both lost effort and has an impact on morale.

During the last six months, we have posted three times for Librarians: once in September, once in October, once in January. In October and January, we had simultaneous part-time and full-time postings. While we have had sufficient response to the full-time postings, there have been few applicants for the part-time postings, and those who have applied in large part have not met the job qualifications.

### **Rationale**

The historical rationale for our predominantly part-time staff was the long-term cost of legacy benefits for full-timers, particularly retirement costs for retiree health care and pension. The termination of the retiree health care plan in 2012 and the closure of the defined-benefit pension plan to new hires in 2017 (shifted all new full-time hires to a defined contribution retirement plan) eliminates these legacy cost concerns as they relate to new full-time positions.

When we post part-time Librarian positions currently, we are posting them at 28 hours. This is necessary to maintain the number of actual work hours we currently have in Information Services with the current headcount of employees. Converting one part-time position to full-time would not alleviate the need to post for part-time Librarians, however it would allow us to post the part-time positions at a lower number of hours, or at an hour range, and hire someone at a lower number of hours. Not only would this reduce the cost of part-time wages, we believe this may be more compelling to individuals on the market, as it is easier to balance two jobs if they are at the lower end of the hours range.

While there would be some budgetary impact from this conversion, we believe it is off-set by the personnel hours required to repeatedly post and interview, and the extra hours of training that would be required were we to alter the job qualifications to accommodate the type of applicants we are currently getting. In addition, we believe that making this conversion will help stabilize the Information Services staff, and minimize further turnover from staff seeking full-time opportunities, or more manageable hours, elsewhere.

### **Budgetary Impact**

The overall expenditure budget for 2023 is \$7,857,245. Making this adjustment can be accommodated within the existing salaries budget of \$3,400,000 while maintaining an identical headcount within Information Services. It could cost an additional \$10,000 in fringe benefits this fiscal year, potentially bringing the total fringe benefits budget from \$915,000 to \$925,000. We may be able to absorb the additional cost within the current fringe benefits budget, but want to be transparent about the possibility of requesting a \$10,000 increase in the future.

### **Recommendation**

Our recommendation is to approve the conversion of one part-time Librarian position to full-time status immediately. This will allow us to repost our currently open positions to hopefully improved outcomes.