



Library Board of Trustees General Meeting Packet Contents

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**Library Board of Trustees
Meeting Agenda – June 14, 2023**

7:30 PM	Call the Meeting to Order Call to the Audience (5-minute maximum per person)
By Unanimous Consent	Approve Agenda
By Unanimous Consent	Approve April 20, 2023 Meeting Minutes
Administrative Reports	Communications Report of the Library Director Trustee Comments
Committee Reports	None
New Business	Health Care Plan Options Overview (Kapnick Insurance) Item of Action 23/6-14-1: Approve 2023-24 Health Care Contract Item of Action 23/6-14-2: Approve PA 152 Health Care Premium Cost-Sharing Discussion Item: 2024 Budget – Revenues <ul style="list-style-type: none">• Millage rate• Property tax collection rate Discussion Item: 2024 Budget – Expense: MERS pension contribution
Adjourn	Final Call to the Audience (5-minute maximum per person)



Canton Public Library Board of Trustees General Meeting Minutes

April 20, 2023 – 7:30 PM

The Chairperson, A. Iqbal, called the meeting to order at 7:30 PM.

Present: M. Farrell, A. Iqbal, J. Lee, C. Spas, A. Watts

Absent: N. Eggenberger

Also Present: E. Davis, S. Bewick

CALL TO AUDIENCE

Present: K. Bounds, L. Golden, D. McHugh, D. Helisek, M. Nicholson, C. Swanberg, K. Szymanski

No comments

APPROVAL OF AGENDA

The agenda, as amended, was approved by unanimous consent.

APPROVAL OF GENERAL MEETING MINUTES

The minutes were approved by unanimous consent.

APPROVAL OF CLOSED SESSION MINUTES

The minutes were approved by unanimous consent.

NEW BUSINESS

2022 Audit Presentation, Plante Moran – Keith Szymanski and David Helisek of Plante Moran presented the findings from their audit of the library's 2022 fiscal year. The library received an *unmodified* opinion without any significant findings in accordance with generally accepted accounting standards (GAAS). Helisek summarized the report by saying, when the board receives information throughout the year, they can count on the accuracy of that information because there are so few adjustments needed.

Accept the 2022 audit as presented – A. Watts moved and M. Farrell supported a motion to accept the 2022 audit as presented by Plante Moran.

The motion passed unanimously 23/4-20-1 (5-0-0)

COMMUNICATIONS

None

DIRECTOR'S REPORT

Director Eva Davis addressed the March financials. As of March 31, we are 25% of the way through the year. Expenditures that are trending higher than 25% include items that are typically trending higher this time of year: library materials, prepaid fringe benefits, professional & contractual due to maintenance contracts and licensing agreements that are paid at the beginning of the year, and insurance that is prepaid for the year. Davis advised accountant D. McHugh has prepared the 2022 Pension Report summary, which confirms our pension plan funding is within compliance; this report will also be included in the 2022 Statistical Dashboard. Department Head M. Nicholson and D. McHugh are working

on updating our financial policy, which will be presented to the board for approval after it has been reviewed by legal.

TRUSTEE COMMENTS

None

NEW BUSINESS

Approve 1st Quarter Budget Amendment – M. Farrell moved and J. Lee supported a motion to accept the 1st Quarter Budget Amendment as presented.

The motion passed unanimously 23/4-20-2 (5-0-0)

2024 Budget Discussion – Expenditures

Salaries – Davis reiterated the findings outlined in the salaries recommendation, based on market research by Element One. A. Watts expressed that, although she recognizes the need to offer competitive pay, the percent increase is somewhat concerning. M. Nicholson confirmed the presented figures are based on the currently-projected minimum wage of \$10.10; if minimum wage is increased, the salary schedule would need to be updated. The board requested a comparative salary schedule which includes all zones within positions. This subject will be revisited at the May meeting.

CALL TO AUDIENCE

None

ADJOURN

The meeting was adjourned at 8:21 PM.

Claire Spas, Secretary-Treasurer

06/05/2023

BALANCE SHEET FOR CANTON PUBLIC LIBRARY
Period Ending 05/31/2023

GL Number	Description	Balance
Fund 101 - GENERAL FUND		
*** Assets ***		
101-000.00-001.01	CHECKING-GENERAL	8,445,331.18
101-000.00-001.02	CHECKING-CREDIT CARD	5,423.94
101-000.00-001.03	CHECKING-FSA REIMBURSEMENT	13,754.95
101-000.00-002.00	SAVINGS	1,004,505.07
	Total Assets	9,469,015.14
*** Liabilities ***		
101-000.00-202.00	ACCOUNTS PAYABLE	31,637.80
101-000.00-219.01	SOCIAL COMMITTEE	6,574.64
101-000.00-219.02	MISCELLANEOUS GRANTS & DONATIONS	100.00
101-000.00-231.06	RETIREMENT SAVINGS DEDUCTIONS (457)	(5.06)
101-000.00-231.08	FLEXIBLE SPENDING ACCOUNT DEDUCTIONS	427.49
	Total Liabilities	38,734.87
*** Fund Balance ***		
101-000.00-390.00	GENERAL FUND BALANCE	5,206,178.40
	Total Fund Balance	5,206,178.40
	Beginning Fund Balance	5,206,178.40
	Net of Revenues VS Expenditures	4,224,101.87
	Ending Fund Balance	9,430,280.27
	Total Liabilities And Fund Balance	9,469,015.14

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)
901-000.00-190.00	NET PENSION ASSET	515,583.00
901-000.00-196.00	DEFERRED OUTFLOWS-PENSION	522,218.00
	Total Assets	11,509,430.59
*** Liabilities ***		
901-000.00-343.00	COMPENSATED ABSENCES - < 1 YEAR	124,007.00
901-000.00-361.00	DEFERRED INFLOWS - PENSION	431,008.00
	Total Liabilities	555,015.00
*** Fund Balance ***		
901-000.00-399.00	INVESTMENT IN ASSETS	10,954,415.59
	Total Fund Balance	10,954,415.59
	Beginning Fund Balance	10,954,415.59
	Net of Revenues VS Expenditures	0.00
	Fund Balance Adjustments	0.00
	Ending Fund Balance	10,954,415.59
	Total Liabilities And Fund Balance	11,509,430.59

06/05/2023

REVENUE AND EXPENDITURE REPORT FOR CANTON PUBLIC LIBRARY
PERIOD ENDING 05/31/2023

DESCRIPTION	2023	YTD BALANCE	AVAILABLE	% BDGT USED
	AMENDED BUDGET	05/31/2023 NORMAL (ABNORMAL)	BALANCE NORMAL (ABNORMAL)	
Revenues				
INCOME				
PROPERTY TAXES	6,880,000.00	6,829,299.12	50,700.88	99.26
STATE AID TO LIBRARIES	70,000.00	49,672.62	20,327.38	70.96
LOCAL COMMUNITY STABILIZATION SHARE	62,229.00	62,237.59	(8.59)	100.01
PHOTOCOPY FEES	40,000.00	16,776.50	23,223.50	41.94
REPLACEMENT-LIBRARY MATERIALS	5,000.00	5,699.54	(699.54)	113.99
MEETING ROOM RENTAL	200.00	600.00	(400.00)	300.00
PENAL FINES	61,000.00	0.00	61,000.00	0.00
INTEREST INCOME	50,000.00	59,760.91	(9,760.91)	119.52
COMMISSION	6,000.00	3,637.82	2,362.18	60.63
OTHER REVENUE	1,000.00	34,767.61	(33,767.61)	3,476.76
TOTAL REVENUES	7,175,429.00	7,062,451.71	112,977.29	98.43
Expenditures				
EXPENSES				
SALARIES & WAGES	3,400,000.00	1,175,383.44	2,224,616.56	34.57
FRINGE BENEFITS	915,300.00	512,149.35	403,150.65	55.95
SUPPLIES	151,395.00	25,832.76	125,562.24	17.06
LIBRARY MATERIALS	1,075,000.00	481,403.79	593,596.21	44.78
PROFESSIONAL & CONTRACTUAL	469,950.00	252,637.14	217,312.86	53.76
COMMUNICATIONS	57,000.00	25,238.40	31,761.60	44.28
PRINTING	51,800.00	2,513.20	49,286.80	4.85
UTILITIES	190,000.00	57,983.08	132,016.92	30.52
MAINTENANCE & REPAIRS	268,000.00	90,644.59	177,355.41	33.82
BUILDING IMPROVEMENTS	15,000.00	4,525.35	10,474.65	30.17
INSURANCE	72,000.00	62,479.30	9,520.70	86.78
CAPITAL OUTLAY	965,000.00	117,440.71	847,559.29	12.17
PROPERTY TAX REFUNDS	2,000.00	448.58	1,551.42	22.43
COMMUNITY PROMOTION	22,400.00	19,081.71	3,318.29	85.19
TRAVEL	46,700.00	8,252.47	38,447.53	17.67
RENTALS/LEASES	17,300.00	2,335.97	14,964.03	13.50
Net EXPENSES	7,718,845.00	2,838,349.84	4,880,495.16	36.77
Fund 101 - GENERAL FUND:				
TOTAL REVENUES	7,175,429.00	7,062,451.71	112,977.29	98.43
TOTAL EXPENDITURES	7,718,845.00	2,838,349.84	4,880,495.16	36.77
NET OF REVENUES & EXPENDITURES	(543,416.00)	4,224,101.87	(4,767,517.87)	777.32
NET CHANGE IN FUND BALANCE	(543,416.00)	4,224,101.87		
FUND BALANCE - BEGINNING OF YEAR	5,206,178.40	5,206,178.40		
FUND BALANCE - END OF YEAR	4,662,762.40	9,430,280.27		

06/05/2023

REVENUE AND EXPENDITURE REPORT FOR CANTON PUBLIC LIBRARY
PERIOD ENDING 05/31/2023

GL NUMBER	DESCRIPTION	2023	YTD BALANCE	AVAILABLE	% BDGT USED
		AMENDED BUDGET	05/31/2023 NORMAL (ABNORMAL)	BALANCE NORMAL (ABNORMAL)	
Fund 101 - GENERAL FUND					
Revenues					
101-000.00-401.00	PROPERTY TAXES	6,880,000.00	6,829,299.12	50,700.88	99.26
101-000.00-539.00	STATE AID TO LIBRARIES	70,000.00	49,672.62	20,327.38	70.96
101-000.00-573.00	LOCAL COMMUNITY STABILIZATION SHARE	62,229.00	62,237.59	(8.59)	100.01
101-000.00-602.00	PHOTOCOPY FEES	40,000.00	16,776.50	23,223.50	41.94
101-000.00-615.00	REPLACEMENT-LIBRARY MATERIALS	5,000.00	5,699.54	(699.54)	113.99
101-000.00-651.00	MEETING ROOM RENTAL	200.00	600.00	(400.00)	300.00
101-000.00-656.00	PENAL FINES	61,000.00	0.00	61,000.00	0.00
101-000.00-665.00	INTEREST INCOME	50,000.00	59,760.91	(9,760.91)	119.52
101-000.00-668.00	COMMISSION	6,000.00	3,637.82	2,362.18	60.63
101-000.00-675.00	OTHER REVENUE	1,000.00	34,767.61	(33,767.61)	3,476.76
TOTAL REVENUES		7,175,429.00	7,062,451.71	112,977.29	98.43
Expenditures					
101-790.00-702.00	SALARIES & WAGES	3,400,000.00	1,175,383.44	2,224,616.56	34.57
101-790.00-716.01	TAXES-FICA/MC	262,000.00	95,140.96	166,859.04	36.31
101-790.00-716.02	DENTAL	23,000.00	4,317.07	18,682.93	18.77
101-790.00-716.03	FLEXIBLE SPENDING ACCOUNT	1,000.00	500.00	500.00	50.00
101-790.00-716.04	LIFE INSURANCE/DISABILITY	16,000.00	5,915.53	10,084.47	36.97
101-790.00-716.05	MEDICAL INSURANCE	268,000.00	107,333.33	160,666.67	40.05
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	2,226.00	4,774.00	31.80
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	13,153.46	32,846.54	28.59
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	36.97	12,463.03	0.30

GL NUMBER	DESCRIPTION	2023	YTD BALANCE	AVAILABLE	% BDGT USED
		AMENDED BUDGET	05/31/2023 NORMAL (ABNORMAL)	BALANCE NORMAL (ABNORMAL)	
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	91,645.93	159,354.07	36.51
101-790.00-730.02	AV (MEDIA)	105,000.00	39,035.52	65,964.48	37.18
101-790.00-730.03	SERVICES, SUBSCRIPTIONS & PREPROCESSING	719,000.00	350,722.34	368,277.66	48.78
101-790.00-802.00	LEGAL	15,000.00	728.50	14,271.50	4.86
101-790.00-803.00	AUDIT	13,450.00	13,450.00	0.00	100.00
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	244.78	2,255.22	9.79
101-790.00-850.00	COMMUNICATIONS	57,000.00	25,238.40	31,761.60	44.28
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	49,050.94	100,949.06	32.70
101-790.00-922.00	GAS	25,000.00	7,167.94	17,832.06	28.67
101-790.00-923.00	WATER	15,000.00	1,764.20	13,235.80	11.76
101-790.00-931.00	CLEANING/JANITORIAL SERVICES	97,000.00	35,417.92	61,582.08	36.51
101-790.00-932.01	LAWN & GROUNDS	47,000.00	17,551.26	29,448.74	37.34
101-790.00-932.02	SNOW & ICE	38,000.00	16,599.99	21,400.01	43.68
101-790.00-933.00	BUILDING SECURITY	7,400.00	2,860.63	4,539.37	38.66
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	15,600.00	6,711.56	8,888.44	43.02
101-790.00-934.03	HVAC MAINTENANCE CONTRACTS	22,000.00	7,176.51	14,823.49	32.62
101-790.00-935.00	BUILDING REPAIRS	20,000.00	1,755.00	18,245.00	8.78
101-790.00-936.00	EQUIPMENT REPAIRS	20,000.00	2,571.72	17,428.28	12.86
101-790.00-941.00	COPY MACHINE CHARGES	14,800.00	1,896.02	12,903.98	12.81
101-790.00-942.00	POSTAGE METER CHARGES	2,500.00	439.95	2,060.05	17.60
101-790.00-965.00	BUILDING IMPROVEMENTS	15,000.00	4,525.35	10,474.65	30.17
101-790.00-969.00	INSURANCE	72,000.00	62,479.30	9,520.70	86.78
101-790.00-973.00	LAND IMPROVEMENTS-DEPRECIATING	110,000.00	36,996.00	73,004.00	33.63
101-790.00-974.00	BUILDINGS, FIXTURES & IMPROVEMENTS	91,000.00	5,522.42	85,477.58	6.07
101-790.00-975.00	FURNITURE AND EQUIPMENT	210,000.00	5,988.00	204,012.00	2.85
101-790.00-976.00	LIBRARY MATERIALS	0.00	0.00	0.00	0.00
101-790.00-978.00	HARDWARE	519,000.00	60,629.29	458,370.71	11.68
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	448.58	1,551.42	22.43

GL NUMBER	DESCRIPTION	2023	YTD BALANCE	AVAILABLE	% BDGT USED
		AMENDED BUDGET	05/31/2023 NORMAL (ABNORMAL)	BALANCE NORMAL (ABNORMAL)	
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	1,902.49	10,597.51	15.22
101-790.02-727.02	SUPPLIES-BUSINESS SERVICES-BUILDING	20,500.00	3,263.10	17,236.90	15.92
101-790.02-727.03	SUPPLIES-BUSINESS SERVICES-JANITORIAL	14,500.00	3,856.38	10,643.62	26.60
101-790.02-728.00	POSTAGE-BUSINESS SERVICES	2,825.00	(653.29)	3,478.29	(23.13)
101-790.02-807.01	PROF SERVICES-PAYROLL FEES	15,500.00	6,863.34	8,636.66	44.28
101-790.02-807.02	PROF SERVICES-BUSINESS SERVICES	11,950.00	2,652.00	9,298.00	22.19
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	1,625.00	1,650.00	49.62
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	201.52	6,398.48	3.05
101-790.02-862.00	MILEAGE-BUSINESS SERVICES	2,000.00	113.52	1,886.48	5.68
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	186.00	1,114.00	14.31
101-790.03-727.01	SUPPLIES-CIRCULATION SERVICES-CIRC	5,600.00	1,627.94	3,972.06	29.07
101-790.03-727.02	SUPPLIES-CIRCULATION SERVICES-PAGES	5,900.00	549.68	5,350.32	9.32
101-790.03-727.03	SUPPLIES-CIRCULATION SERVICES-TPW	20,000.00	1,466.96	18,533.04	7.33
101-790.03-728.00	POSTAGE-CIRCULATION SERVICES	370.00	38.66	331.34	10.45
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	3,651.50	4,348.50	45.64
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	2,686.43	2,313.57	53.73
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	151.42	1,048.58	12.62
101-790.04-728.00	POSTAGE-ENGAGEMENT & DESIGN	25,000.00	5,277.57	19,722.43	21.11
101-790.04-806.00	PROGRAMMING-ENGAGEMENT & DESIGN	36,000.00	13,836.61	22,163.39	38.44

GL NUMBER	DESCRIPTION	2023	YTD BALANCE	AVAILABLE	% BDGT USED
		AMENDED BUDGET	05/31/2023 NORMAL (ABNORMAL)	BALANCE NORMAL (ABNORMAL)	
101-790.04-807.00	PROF SERVICES-ENGAGEMENT & DESIGN	40,000.00	12,300.00	27,700.00	30.75
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	811.42	1,188.58	40.57
101-790.04-862.00	MILEAGE-ENGAGEMENT & DESIGN	900.00	73.60	826.40	8.18
101-790.04-880.00	COMMUNITY PROMOTION-MARKETING	20,000.00	19,081.71	918.29	95.41
101-790.04-901.00	PRINTING-ENGAGEMENT & DESIGN	50,000.00	2,327.20	47,672.80	4.65
101-790.05-727.00	SUPPLIES-INFORMATION SERVICES	4,500.00	540.38	3,959.62	12.01
101-790.05-728.00	POSTAGE-INFORMATION SERVICES	2,000.00	546.82	1,453.18	27.34
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	1,109.09	9,890.91	10.08
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	7,227.68	16,772.32	30.12
101-790.06-805.00	ONLINE INFO-INFORMATION TECHNOLOGY	268,000.00	179,720.40	88,279.60	67.06
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	2,214.75	2,785.25	44.30
101-790.06-861.00	CONFERENCES-INFORMATION TECHNOLOGY	8,600.00	3,057.24	5,542.76	35.55
101-790.06-862.00	MILEAGE-INFORMATION TECHNOLOGY	1,100.00	199.65	900.35	18.15
TOTAL EXPENDITURES		7,718,845.00	2,838,349.84	4,880,495.16	36.77
Fund 101 - GENERAL FUND:					
TOTAL REVENUES		7,175,429.00	7,062,451.71	112,977.29	98.43
TOTAL EXPENDITURES		7,718,845.00	2,838,349.84	4,880,495.16	36.77
NET OF REVENUES & EXPENDITURES		(543,416.00)	4,224,101.87	(4,767,517.87)	777.32
NET CHANGE IN FUND BALANCE		(543,416.00)	4,224,101.87		
FUND BALANCE - BEGINNING OF YEAR		5,206,178.40	5,206,178.40		
FUND BALANCE - END OF YEAR		4,662,762.40	9,430,280.27		

06/05/2023

CHECK REGISTER FOR CANTON PUBLIC LIBRARY
CHECK DATE FROM 05/01/2023 - 05/31/2023

Check Date	Bank	Check	Vendor	Vendor Name	Description	Amount
Bank GEN GENERAL CHECKING						
05/03/2023	GEN	53978	1004	AFLAC	MONTHLY REMITTANCE-APRIL	100.44
05/03/2023	GEN	53979	1426	AL'S ASPHALT PAVING CO.	L&M TO INSTALL HANDICAP ACCESS RAMP TO P	3,250.00
05/03/2023	GEN	53980	1009	AMAZON CAPITAL SERVICES	WIRELESS AUDIO FOR COMMUNITY ROOM	1,783.78
05/03/2023	GEN	53981	1406	AMERICAN UNITED LIFE INSURANCE CO	LIFE INSURANCE/DISABILITY MONTHLY	995.27
05/03/2023	GEN	53982	1420	AMERICAN UNITED LIFE INSURANCE CO	EAP EMPLOYEE ASSISTANCE PROGRAM MONTHLY	24.50
05/03/2023	GEN	53983	1029	BAKER & TAYLOR	CCF GRANT	92.03
05/03/2023	GEN	53984	1033	BAKER & TAYLOR	BOOKS & PREPROCESSING FEES	3,807.19
05/03/2023	GEN	53985	1035	BAKER & TAYLOR	BOOKS & PREPROCESSING FEES	3,756.92
05/03/2023	GEN	53986	1038	BAKER & TAYLOR	BOOKS & PREPROCESSING FEES	54.48
05/03/2023	GEN	53987	1039	BAKER & TAYLOR	STAFF BOOK ORDER: K.THEISEN	31.97
05/03/2023	GEN	53988	1059	BRODART CO.	TPW SUPPLIES BOOK JACKETS	223.25
05/03/2023	GEN	53989	1077	CDW GOVERNMENT	VMWARE WORKSTATION PRO 17	1,168.85
05/03/2023	GEN	53990	1078	CEE-CLEAN WINDOW CLEANING CO., INC	WINDOW CLEANING 2023-APRIL	757.00
05/03/2023	GEN	53991	1084	CLEAR RATE COMMUNICATIONS	MONTHLY PHONE CHARGES	704.92
05/03/2023	GEN	53992	1094	CRIMSON MULTIMEDIA DISTRIBUTION, IN	39 ADULT VIDEO GAMES	237.40
05/03/2023	GEN	53993	1287	DEBORAH SOBCZAK	SC DESSERTS FOR NATIONAL LIBRARY WEEK	7.74
05/03/2023	GEN	53994	1109	DUNN RITE MAINTENANCE, INC	CLEANING/JANITORIAL SERVICES-APRIL	5,200.00
05/03/2023	GEN	53995	1412	GRAZYNA G CUMMING	DESIGN & FILE MANAGEMENT OF WEB, SOCIAL	1,250.00
05/03/2023	GEN	53996	1156	GREY HOUSE PUBLISHING	PUBLIC LIBRARY CORE COLLECTION NF 2023	432.50
05/03/2023	GEN	53997	1159	HOME DEPOT CREDIT SERVICES	KICK DOWN DOOR STOPS	16.41
05/03/2023	GEN	53998	1379	INGRAM LIBRARY SERVICES	BOOKS & PREPROCESSING FEES	830.92
05/03/2023	GEN	53999	1114	J.C. EHRlich	COMMERCIAL PEST CONTROL 2023	114.36
05/03/2023	GEN	54000	MISC	MERCURY SOUND AND LIGHTING	BUILDING PA SERVICE CALL	235.00
05/03/2023	GEN	54001	1213	MIDWEST TAPE	AV (MEDIA) & PREPROCESSING FEES	3,391.45
05/03/2023	GEN	54002	1343	NICHOLE WELZ	REIMBURSEMENT FOR SUPPLIES - STEAM BEANS	8.97
05/03/2023	GEN	54003	1228	NORTHSTAR MAT SERVICE	JANITORIAL-FLOOR MAT SERVICE	68.64
05/03/2023	GEN	54004	1235	OVERDRIVE, INC.	121 ADULT FICTION EBOOKS	12,253.09
05/03/2023	GEN	54005	1243	PETTY CASH	SALARIES & WAGES - STELLAR STAFF AWARDS	1,215.00
05/03/2023	GEN	54006	1421	SEAN BEWICK	SC FRUIT FOR NATIONAL LIBRARY WEEK	94.71
05/03/2023	GEN	54007	1288	SONITROL GREAT LAKES	IP ENABLED ALARM SYSTEM	5,293.12
05/03/2023	GEN	54008	1292	STAPLES BUSINESS ADVANTAGE	IS OFFICE SUPPLIES	82.53
05/03/2023	GEN	54009	1310	T-MOBILE	MOBILE HOTSPOT SERVICE 2023	92.73
05/03/2023	GEN	54010	1308	THE LIBRARY NETWORK	THE LIBRARY NETWORK -	1,241.00
05/09/2023	GEN	54011	MISC	JENNIFER SCHUMACHER	LONGEVITY AWARD - 20 YEARS - SCHUMACHER	150.00
05/10/2023	GEN	211(E)	1225	NATIONWIDE RETIREMENT SOLUTIONS	401A EMPLOYER CONTRIBUTIONS-5/10/23	1,264.65
05/10/2023	GEN	212(E)	1225	NATIONWIDE RETIREMENT SOLUTIONS	457B EMPLOYEE CONTRIBUTIONS - 05/10/23	8,385.59
05/10/2023	GEN	213(E)	1225	NATIONWIDE RETIREMENT SOLUTIONS	457BR EMPLOYEE CONTRIBUTIONS - 5/10/23	50.00
05/10/2023	GEN	214(E)	1240	PAYLOCITY	PAYROLL PROCESSING FEES	270.77
05/10/2023	GEN	54013	1249	POSTMASTER	REPLENISH MAILING ACCOUNT PERMIT #558	5,000.00
05/14/2023	GEN	54012	MISC	REEM HAWATMEH	LONGEVITY AWARD - 5 YEARS - HAWATMEH	50.00

Check Date	Bank	Check	Vendor	Vendor Name	Description	Amount
05/17/2023	GEN	54014	1082	CARDMEMBER SERVICE	FACEBOOK-OPEN PURCHASE ORDER FOR FB ADS	11,773.14
05/17/2023	GEN	54015	1009	AMAZON CAPITAL SERVICES	ORDER NOT TO EXCEED \$305	3,584.69
05/17/2023	GEN	54016	1029	BAKER & TAYLOR	CCF GRANT	184.70
05/17/2023	GEN	54017	1033	BAKER & TAYLOR	BOOKS & PREPROCESSING FEES	4,667.53
05/17/2023	GEN	54018	1034	BAKER & TAYLOR	BOOKS & PREPROCESSING FEES	14.50
05/17/2023	GEN	54019	1035	BAKER & TAYLOR	BOOKS & PREPROCESSING FEES	941.84
05/17/2023	GEN	54020	1036	BAKER & TAYLOR	BOOKS	198.71
05/17/2023	GEN	54021	1077	CDW GOVERNMENT	PHONES PER QUOTE # 1CBDC03	18,895.78
05/17/2023	GEN	54022	1425	CHRIS SAVAGE	AQUARIUM MONTHLY SERVICE LABOR AND MATER	340.00
05/17/2023	GEN	54023	1086	COMIC CITY	JGRA AND TGRA NOT TO EXCEED 300.00 FOR C	131.70
05/17/2023	GEN	54024	1089	COSTUME SPECIALISTS, INC.	COSTUME SPECIALISTS - PETE THE CAT 6/20/	260.00
05/17/2023	GEN	54025	1094	CRIMSON MULTIMEDIA DISTRIBUTION, IN	37 KIDS VIDEO GAMES	3,490.76
05/17/2023	GEN	54026	1108	DTE ENERGY	ELECTRICITY AND GAS MONTHLY CHARGES	10,502.11
05/17/2023	GEN	54027	1113	EBSCO INFORMATION SERVICES	EBSCO SPRING 2023 RENEWAL	8,911.82
05/17/2023	GEN	54028	1450	ELEVEN11 EVENT STUDIO	ELEVEN11 STUDIO - LED DANCE FLOOR FOR DA	1,000.00
05/17/2023	GEN	54029	1132	FOSTER, SWIFT, COLLINS & SMITH	CIRRESPONDENCE REGARDING INDEPENDENT CON	235.00
05/17/2023	GEN	54030	1379	INGRAM LIBRARY SERVICES	BOOKS & PREPROCESSING FEES	1,919.73
05/17/2023	GEN	54031	1114	J.C. EHRLICH	K9 INSPECTION & TECH SERVICE 2023	410.00
05/17/2023	GEN	54032	1176	KANOPY, INC	KANOPY - STREAMING VIDEO PLAY CREDITS	597.55
05/17/2023	GEN	54033	1179	KONICA MINOLTA BUSINESS SOLUTIONS	COPY/PRINT CHARGES	521.12
05/17/2023	GEN	54034	1125	LAURA FAWCETT	SUPPLY PURCHASE REIMBURSEMENT	31.74
05/17/2023	GEN	54035	1226	MARIAN NICHOLSON	MILEAGE TO HR EVENT, PURCHASE OF SUPPLIE	85.75
05/17/2023	GEN	54036	1158	MEGAN HATHAWAY	VISION CLAIM REIMBURSEMENT: P.HATHAWAY	250.00
05/17/2023	GEN	54037	1213	MIDWEST TAPE	AV (MEDIA) & PREPROCESSING FEES	3,592.90
05/17/2023	GEN	54038	1228	NORTHSTAR MAT SERVICE	JANITORIAL-FLOOR MAT SERVICE	61.71
05/17/2023	GEN	54039	1235	OVERDRIVE, INC.	53 ADULT FICTION EBOOKS	16,055.60
05/17/2023	GEN	54040	1246	PLANTE & MORAN, PLLC	ANNUAL FINANCIAL STATEMENT AUDIT - FINAL	1,350.00
05/17/2023	GEN	54041	1255	PROGRESSIVE PRINTING	BUSINESS CARDS: TAMBA, KELVAKIS, SPENCER	186.00
05/17/2023	GEN	54042	1258	QUILL CORPORATION	COPY PAPER	224.94
05/17/2023	GEN	54043	1264	RELIABLE LANDSCAPING, INC.	REMOVE, DISPOSE & REPLACE 16' CLUMP RIVE	10,075.00
05/17/2023	GEN	54044	1273	SCHOLASTIC INC	SCHOLASTIC - LIT LAB PETE THE CAT BOOKS	74.64
05/17/2023	GEN	54045	1292	STAPLES BUSINESS ADVANTAGE	JANITORIAL SUPPLIES	489.81
05/17/2023	GEN	54046	1307	TEL SYSTEMS	COMMUNITY AND FAR A/V ENHANCEMENTS	4,918.00
05/17/2023	GEN	54047	1344	THOMSON REUTERS - WEST	THOMSON-REUTERS 2023 SUBSCRIPTIONS	152.16
05/17/2023	GEN	54048	1320	TSAI FONG BOOKS, INC.	42 ADULT ASIAN INTERNATIONAL BOOKS	1,475.96
05/17/2023	GEN	54049	1327	UNIQUE MANAGEMENT SERVICES	ANNUAL COLLECTION AGENCY CHARGES	72.45
05/17/2023	GEN	54050	1341	WAYNE COUNTY TREASURER	MONTHLY DELINQUENT TAX SETTLEMENT INVOIC	448.58
05/17/2023	GEN	54051	1350	ZOOM VIDEO COMMUNICATIONS INC.	ZOOM ANNUAL VOICE AND VIDEO	823.43
05/17/2023	GEN	54052	1316	TRANE	RTU MAINTENANCE RENEWAL	6,676.51
05/24/2023	GEN	215(E)	1203	MERS	EMPLOYEE PENSION DEDUCTION	3,642.22
05/24/2023	GEN	216(E)	1225	NATIONWIDE RETIREMENT SOLUTIONS	457B EMPLOYEE CONTRIBUTIONS	8,385.59
05/24/2023	GEN	217(E)	1225	NATIONWIDE RETIREMENT SOLUTIONS	457BR EMPLOYEE CONTRIBUTIONS	50.00
05/24/2023	GEN	218(E)	1225	NATIONWIDE RETIREMENT SOLUTIONS	401A EMPLOYER CONTRIBUTIONS	1,264.65
05/24/2023	GEN	219(E)	1240	PAYLOCITY	PAYROLL PROCESSING FEES	971.26

Check Date	Bank	Check	Vendor	Vendor Name	Description	Amount
05/31/2023	GEN	54053	1370	ACME PARTYWORKS	SKY DANCER 62 DAYS KICK OFF 06/19	131.25
05/31/2023	GEN	54054	1004	AFLAC	MONTHLY REMITTANCE-MAY	100.44
05/31/2023	GEN	54055	1009	AMAZON CAPITAL SERVICES	OFFICE SUPPLIES - BADGE PRINTER INK, TEA	1,450.08
05/31/2023	GEN	54056	1406	AMERICAN UNITED LIFE INSURANCE CO	LIFE INSURANCE/DISABILITY MONTHLY	995.27
05/31/2023	GEN	54057	1021	AT&T MOBILITY	2023 MOBILE PHONE SERVICE	325.71
05/31/2023	GEN	54058	1033	BAKER & TAYLOR	BOOKS & PREPROCESSING FEES	2,468.05
05/31/2023	GEN	54059	1035	BAKER & TAYLOR	BOOKS & PREPROCESSING FEES	2,106.20
05/31/2023	GEN	54060	1051	BLUE CARE NETWORK	COVERAGE - JUNE 2023	22,655.66
05/31/2023	GEN	54061	1072	CANTON TOWNSHIP - BENEFITS	DENTAL CLAIMS/SUBSCRIBER FEES - JANUARY	4,317.07
05/31/2023	GEN	54062	1303	CARL SWANBERG	MILEAGE REIMBURSEMENT	42.71
05/31/2023	GEN	54063	1075	CARRICO MALDEGEN INSURANCE	POLLUTION INSURANCE POLICY 2023	6,175.30
05/31/2023	GEN	54064	1079	CENGAGE LEARNING INC	17 LARGE PRINT ADULT BOOKS	643.76
05/31/2023	GEN	54065	1425	CHRIS SAVAGE	AQUARIUM MONTHLY SERVICE LABOR AND MATER	150.00
05/31/2023	GEN	54066	1199	DEBORAH MCHUGH	MILEAGE REIMBURSEMENT/DUCK FOOD	12.99
05/31/2023	GEN	54067	1109	DUNN RITE MAINTENANCE, INC	CLEANING/JANITORIAL SERVICES-MAY	5,200.00
05/31/2023	GEN	54068	1131	GALE FORSTER	IUG CONFERENCE	79.30
05/31/2023	GEN	54069	1451	HANKY PANKY DONUTS LLC	HANKY PANKY DINKY DONUTS - FINAL PARTY 8	375.00
05/31/2023	GEN	54070	1379	INGRAM LIBRARY SERVICES	BOOKS & PREPROCESSING FEES	917.80
05/31/2023	GEN	54071	1114	J.C. EHRLICH	COMMERCIAL PEST CONTROL 2023	114.36
05/31/2023	GEN	54072	1213	MIDWEST TAPE	AV (MEDIA) & PREPROCESSING FEES	1,022.07
05/31/2023	GEN	54073	1220	MODERNISTIC	UPHOLSTERY CLEANING 2023	5,661.20
05/31/2023	GEN	54074	1343	NICHOLE WELZ	HUNGRY HOWIES PIZZA - LAST TLC MEETING	41.96
05/31/2023	GEN	54075	1228	NORTHSTAR MAT SERVICE	JANITORIAL-FLOOR MAT SERVICE	61.71
05/31/2023	GEN	54076	1235	OVERDRIVE, INC.	66 ADULT FICTION EBOOKS	14,714.15
05/31/2023	GEN	54077	MISC	PETER WU	MERIT CONFERENCE MILEAGE	42.71
05/31/2023	GEN	54078	1243	PETTY CASH	SALARIES & WAGES - STELLAR STAFF AWARDS	1,655.00
05/31/2023	GEN	54079	1258	QUILL CORPORATION	COPY PAPER	146.95
05/31/2023	GEN	54080	1264	RELIABLE LANDSCAPING, INC.	L&M TO REPLACE WEST DRIVE BUSHES/GRASSES	3,610.00
05/31/2023	GEN	54081	MISC	RICHARD CICHEWICZ	MERIT MEMBER CONFERENCE MILEAGE	43.49
05/31/2023	GEN	54082	1281	SHREDCORP	DOCUMENT SHREDDING SERVICE	57.00
05/31/2023	GEN	54083	1290	SPORTSWEAR SPECIALTIES, INC.	SPORTSWEAR SPECIALTIES - SUMMER T-SHIRTS	1,754.00
05/31/2023	GEN	54084	1452	STANDARD PRINTING	STANDARD PRINTING - MI LEARNING CHANNEL	425.00
05/31/2023	GEN	54085	1292	STAPLES BUSINESS ADVANTAGE	JANITORIAL SUPPLIES	56.82
05/31/2023	GEN	54086	1310	T-MOBILE	MOBILE HOTSPOT SERVICE 2023	92.73
05/31/2023	GEN	54087	1307	TEL SYSTEMS	COMMUNITY AND FAR A/V ENHANCEMENTS	12,999.00 V
05/31/2023	GEN	54088	1014	THE ANN ARBOR NEWS	ANN ARBOR NEWS SUB JUNE-AUG 2023	81.88
05/31/2023	GEN	54089	1443	TIMOTHY SILLS	TIM SILLS TRAVEL EXPENSES	123.92
05/31/2023	GEN	54090	1350	ZOOM VIDEO COMMUNICATIONS INC.	ZOOM ANNUAL VOICE AND VIDEO	16,266.82
05/31/2023	GEN	54091	1307	TEL SYSTEMS	COMMUNITY AND FAR A/V ENHANCEMENTS	10,596.00

GEN TOTALS:

Total of 123 Checks:

311,640.12

Less 1 Void Checks:

12,999.00

Total of 122 Disbursements:

298,641.12

05/10/2023

BALANCE SHEET FOR CANTON PUBLIC LIBRARY
Period Ending 04/30/2023

GL Number	Description	Balance
Fund 101 - GENERAL FUND		
*** Assets ***		
101-000.00-001.01	CHECKING-GENERAL	8,911,494.24
101-000.00-001.02	CHECKING-CREDIT CARD	4,365.05
101-000.00-001.03	CHECKING-FSA REIMBURSEMENT	11,501.57
101-000.00-002.00	SAVINGS	1,003,142.07
	Total Assets	9,930,502.93
*** Liabilities ***		
101-000.00-202.00	ACCOUNTS PAYABLE	59,094.64
101-000.00-219.01	SOCIAL COMMITTEE	1,677.09
101-000.00-219.02	MISCELLANEOUS GRANTS & DONATIONS	100.00
101-000.00-231.08	FLEXIBLE SPENDING ACCOUNT DEDUCTIONS	(1,825.89)
	Total Liabilities	59,045.84
*** Fund Balance ***		
101-000.00-390.00	GENERAL FUND BALANCE	5,206,178.40
	Total Fund Balance	5,206,178.40
	Beginning Fund Balance	5,206,178.40
	Net of Revenues VS Expenditures	4,665,278.69
	Ending Fund Balance	9,871,457.09
	Total Liabilities And Fund Balance	9,930,502.93

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)
901-000.00-190.00	NET PENSION ASSET	515,583.00
901-000.00-196.00	DEFERRED OUTFLOWS-PENSION	522,218.00
	Total Assets	11,509,430.59
*** Liabilities ***		
901-000.00-343.00	COMPENSATED ABSENCES - < 1 YEAR	124,007.00
901-000.00-361.00	DEFERRED INFLOWS - PENSION	431,008.00
	Total Liabilities	555,015.00
*** Fund Balance ***		
901-000.00-399.00	INVESTMENT IN ASSETS	10,954,415.59
	Total Fund Balance	10,954,415.59
	Beginning Fund Balance	10,954,415.59
	Net of Revenues VS Expenditures	0.00
	Fund Balance Adjustments	0.00
	Ending Fund Balance	10,954,415.59
	Total Liabilities And Fund Balance	11,509,430.59

05/10/2023

REVENUE AND EXPENDITURE REPORT FOR CANTON PUBLIC LIBRARY
PERIOD ENDING 04/30/2023

DESCRIPTION	2023 AMENDED BUDGET	YTD BALANCE		% BDGT USED
		04/30/2023		
		NORMAL (ABNORMAL)	AVAILABLE BALANCE	
Revenues				
INCOME				
PROPERTY TAXES	6,880,000.00	6,825,138.74	54,861.26	99.20
STATE AID TO LIBRARIES	70,000.00	49,672.62	20,327.38	70.96
LOCAL COMMUNITY STABILIZATION SHARE	62,229.00	62,229.15	(0.15)	100.00
PHOTOCOPY FEES	40,000.00	12,578.40	27,421.60	31.45
REPLACEMENT-LIBRARY MATERIALS	5,000.00	4,231.80	768.20	84.64
MEETING ROOM RENTAL	200.00	600.00	(400.00)	300.00
PENAL FINES	61,000.00	0.00	61,000.00	0.00
INTEREST INCOME	50,000.00	45,910.90	4,089.10	91.82
COMMISSION	6,000.00	2,618.33	3,381.67	43.64
OTHER REVENUE	1,000.00	3,509.67	(2,509.67)	350.97
TOTAL REVENUES	7,175,429.00	7,006,489.61	168,939.39	97.65
Expenditures				
EXPENSES				
SALARIES & WAGES	3,400,000.00	939,203.26	2,460,796.74	27.62
FRINGE BENEFITS	915,300.00	469,100.02	446,199.98	51.25
SUPPLIES	151,395.00	16,739.49	134,655.51	11.06
LIBRARY MATERIALS	1,075,000.00	405,796.04	669,203.96	37.75
PROFESSIONAL & CONTRACTUAL	469,950.00	240,625.22	229,324.78	51.20
COMMUNICATIONS	57,000.00	6,781.28	50,218.72	11.90
PRINTING	51,800.00	1,902.20	49,897.80	3.67
UTILITIES	190,000.00	46,915.21	143,084.79	24.69
MAINTENANCE & REPAIRS	268,000.00	58,407.52	209,592.48	21.79
BUILDING IMPROVEMENTS	15,000.00	4,525.35	10,474.65	30.17
INSURANCE	72,000.00	56,304.00	15,696.00	78.20
CAPITAL OUTLAY	965,000.00	77,508.51	887,491.49	8.03
PROPERTY TAX REFUNDS	2,000.00	0.00	2,000.00	0.00
COMMUNITY PROMOTION	22,400.00	10,286.31	12,113.69	45.92
TRAVEL	46,700.00	5,301.66	41,398.34	11.35
RENTALS/LEASES	17,300.00	1,814.85	15,485.15	10.49
Net EXPENSES	7,718,845.00	2,341,210.92	5,377,634.08	30.33
Fund 101 - GENERAL FUND:				
TOTAL REVENUES	7,175,429.00	7,006,489.61	168,939.39	97.65
TOTAL EXPENDITURES	7,718,845.00	2,341,210.92	5,377,634.08	30.33
NET OF REVENUES & EXPENDITURES	(543,416.00)	4,665,278.69	(5,208,694.69)	858.51
NET CHANGE IN FUND BALANCE	(543,416.00)	4,665,278.69		
FUND BALANCE - BEGINNING OF YEAR	5,206,178.40	5,206,178.40		
FUND BALANCE - END OF YEAR	4,662,762.40	9,871,457.09		

05/10/2023

REVENUE AND EXPENDITURE REPORT FOR CANTON PUBLIC LIBRARY
PERIOD ENDING 04/30/2023

GL NUMBER	DESCRIPTION	2023	YTD BALANCE	AVAILABLE	% BDGT USED
		AMENDED BUDGET	04/30/2023 NORMAL (ABNORMAL)	BALANCE NORMAL (ABNORMAL)	
Fund 101 - GENERAL FUND					
Revenues					
101-000.00-401.00	PROPERTY TAXES	6,880,000.00	6,825,138.74	54,861.26	99.20
101-000.00-539.00	STATE AID TO LIBRARIES	70,000.00	49,672.62	20,327.38	70.96
101-000.00-573.00	LOCAL COMMUNITY STABILIZATION SHARE	62,229.00	62,229.15	(0.15)	100.00
101-000.00-602.00	PHOTOCOPY FEES	40,000.00	12,578.40	27,421.60	31.45
101-000.00-615.00	REPLACEMENT-LIBRARY MATERIALS	5,000.00	4,231.80	768.20	84.64
101-000.00-651.00	MEETING ROOM RENTAL	200.00	600.00	(400.00)	300.00
101-000.00-656.00	PENAL FINES	61,000.00	0.00	61,000.00	0.00
101-000.00-665.00	INTEREST INCOME	50,000.00	45,910.90	4,089.10	91.82
101-000.00-668.00	COMMISSION	6,000.00	2,618.33	3,381.67	43.64
101-000.00-675.00	OTHER REVENUE	1,000.00	3,509.67	(2,509.67)	350.97
TOTAL REVENUES		7,175,429.00	7,006,489.61	168,939.39	97.65
Expenditures					
101-790.00-702.00	SALARIES & WAGES	3,400,000.00	939,203.26	2,460,796.74	27.62
101-790.00-716.01	TAXES-FICA/MC	262,000.00	77,655.06	184,344.94	29.64
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	500.00	500.00	50.00
101-790.00-716.04	LIFE INSURANCE/DISABILITY	16,000.00	4,895.26	11,104.74	30.60
101-790.00-716.05	MEDICAL INSURANCE	268,000.00	89,886.54	178,113.46	33.54
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	1,976.00	5,024.00	28.23
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	10,624.16	35,375.84	23.10
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

GL NUMBER	DESCRIPTION	2023 AMENDED BUDGET	YTD BALANCE	AVAILABLE	% BDGT USED
			04/30/2023 NORMAL (ABNORMAL)	BALANCE NORMAL (ABNORMAL)	
101-790.00-729.00	STAFF BOOK ACCOUNT	0.00	31.97	(31.97)	100.00
101-790.00-730.01	BOOKS	251,000.00	74,682.60	176,317.40	29.75
101-790.00-730.02	AV (MEDIA)	105,000.00	28,766.64	76,233.36	27.40
101-790.00-730.03	SERVICES, SUBSCRIPTIONS & PREPROCESSING	719,000.00	302,346.80	416,653.20	42.05
101-790.00-802.00	LEGAL	15,000.00	493.50	14,506.50	3.29
101-790.00-803.00	AUDIT	13,450.00	12,100.00	1,350.00	89.96
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	204.40	2,295.60	8.18
101-790.00-850.00	COMMUNICATIONS	57,000.00	6,781.28	50,218.72	11.90
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	39,435.42	110,564.58	26.29
101-790.00-922.00	GAS	25,000.00	6,281.35	18,718.65	25.13
101-790.00-923.00	WATER	15,000.00	1,198.44	13,801.56	7.99
101-790.00-931.00	CLEANING/JANITORIAL SERVICES	97,000.00	24,556.72	72,443.28	25.32
101-790.00-932.01	LAWN & GROUNDS	47,000.00	3,866.26	43,133.74	8.23
101-790.00-932.02	SNOW & ICE	38,000.00	16,599.99	21,400.01	43.68
101-790.00-933.00	BUILDING SECURITY	7,400.00	2,860.63	4,539.37	38.66
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	15,600.00	5,697.20	9,902.80	36.52
101-790.00-934.03	HVAC MAINTENANCE CONTRACTS	22,000.00	500.00	21,500.00	2.27
101-790.00-935.00	BUILDING REPAIRS	20,000.00	1,755.00	18,245.00	8.78
101-790.00-936.00	EQUIPMENT REPAIRS	20,000.00	2,571.72	17,428.28	12.86
101-790.00-941.00	COPY MACHINE CHARGES	14,800.00	1,374.90	13,425.10	9.29
101-790.00-942.00	POSTAGE METER CHARGES	2,500.00	439.95	2,060.05	17.60
101-790.00-965.00	BUILDING IMPROVEMENTS	15,000.00	4,525.35	10,474.65	30.17
101-790.00-969.00	INSURANCE	72,000.00	56,304.00	15,696.00	78.20
101-790.00-973.00	LAND IMPROVEMENTS-DEPRECIATING	110,000.00	36,996.00	73,004.00	33.63
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	210,000.00	5,988.00	204,012.00	2.85
101-790.00-976.00	LIBRARY MATERIALS	0.00	0.00	0.00	0.00
101-790.00-978.00	HARDWARE	519,000.00	26,219.51	492,780.49	5.05
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

GL NUMBER	DESCRIPTION	2023 AMENDED BUDGET	YTD BALANCE	AVAILABLE	% BDGT USED
			04/30/2023 NORMAL (ABNORMAL)	BALANCE NORMAL (ABNORMAL)	
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	1,343.00	11,157.00	10.74
101-790.02-727.02	SUPPLIES-BUSINESS SERVICES-BUILDING	20,500.00	2,538.96	17,961.04	12.39
101-790.02-727.03	SUPPLIES-BUSINESS SERVICES-JANITORIAL	14,500.00	3,186.33	11,313.67	21.97
101-790.02-728.00	POSTAGE-BUSINESS SERVICES	2,825.00	(323.83)	3,148.83	(11.46)
101-790.02-807.01	PROF SERVICES-PAYROLL FEES	15,500.00	5,621.31	9,878.69	36.27
101-790.02-807.02	PROF SERVICES-BUSINESS SERVICES	11,950.00	2,595.00	9,355.00	21.72
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	1,425.00	1,850.00	43.51
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	201.52	6,398.48	3.05
101-790.02-862.00	MILEAGE-BUSINESS SERVICES	2,000.00	51.75	1,948.25	2.59
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	1,606.32	3,993.68	28.68
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	1,243.71	18,756.29	6.22
101-790.03-728.00	POSTAGE-CIRCULATION SERVICES	370.00	26.27	343.73	7.10
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	3,579.05	4,420.95	44.74
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	1,789.48	3,210.52	35.79
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	151.42	1,048.58	12.62
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	36,000.00	9,666.20	26,333.80	26.85

GL NUMBER	DESCRIPTION	2023	YTD BALANCE	AVAILABLE	% BDGT USED
		AMENDED BUDGET	04/30/2023	BALANCE	
			NORMAL (ABNORMAL)	NORMAL (ABNORMAL)	
101-790.04-807.00	PROF SERVICES-ENGAGEMENT & DESIGN	40,000.00	9,800.00	30,200.00	24.50
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	361.42	1,638.58	18.07
101-790.04-862.00	MILEAGE-ENGAGEMENT & DESIGN	900.00	73.60	826.40	8.18
101-790.04-880.00	COMMUNITY PROMOTION-MARKETING	20,000.00	10,286.31	9,713.69	51.43
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	540.38	3,959.62	12.01
101-790.05-728.00	POSTAGE-INFORMATION SERVICES	2,000.00	265.04	1,734.96	13.25
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	1,011.09	9,988.91	9.19
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	5,641.53	18,358.47	23.51
101-790.06-805.00	ONLINE INFO-INFORMATION TECHNOLOGY	268,000.00	179,670.50	88,329.50	67.04
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	120.00	4,880.00	2.40
101-790.06-861.00	CONFERENCES-INFORMATION TECHNOLOGY	8,600.00	1,812.80	6,787.20	21.08
101-790.06-862.00	MILEAGE-INFORMATION TECHNOLOGY	1,100.00	0.00	1,100.00	0.00
TOTAL EXPENDITURES		7,718,845.00	2,341,210.92	5,377,634.08	30.33
Fund 101 - GENERAL FUND:					
TOTAL REVENUES		7,175,429.00	7,006,489.61	168,939.39	97.65
TOTAL EXPENDITURES		7,718,845.00	2,341,210.92	5,377,634.08	30.33
NET OF REVENUES & EXPENDITURES		(543,416.00)	4,665,278.69	(5,208,694.69)	858.51
NET CHANGE IN FUND BALANCE		(543,416.00)	4,665,278.69		
FUND BALANCE - BEGINNING OF YEAR		5,206,178.40	5,206,178.40		
FUND BALANCE - END OF YEAR		4,662,762.40	9,871,457.09		

05/10/2023

CHECK REGISTER FOR CANTON PUBLIC LIBRARY
CHECK DATE FROM 04/01/2023 - 04/30/2023

Check Date	Bank	Check	Vendor	Vendor Name	Description	Amount
Bank GEN GENERAL CHECKING						
04/01/2023	GEN	53890	1061	PERRY BRYANT	LONGEVITY AWARD - 10 YEARS - BRYANT	50.00
04/05/2023	GEN	53891	1004	AFLAC	MONTHLY REMITTANCE-MARCH	150.66
04/05/2023	GEN	53892	1009	AMAZON CAPITAL SERVICES	ORDER NOT TO EXCEED \$160	1,769.60
04/05/2023	GEN	53893	1406	AMERICAN UNITED LIFE INSURANCE CO	LIFE INSURANCE/DISABILITY MONTHLY	995.27
04/05/2023	GEN	53894	1029	BAKER & TAYLOR	CCF GRANT	38.20
04/05/2023	GEN	53895	1033	BAKER & TAYLOR	BOOKS & PREPROCESSING FEES	9,315.35
04/05/2023	GEN	53896	1035	BAKER & TAYLOR	BOOKS & PREPROCESSING FEES	6,953.03
04/05/2023	GEN	53897	1036	BAKER & TAYLOR	BOOKS	220.36
04/05/2023	GEN	53898	1044	BARCODES LLC	RECEIPT PAPER	103.61
04/05/2023	GEN	53899	1059	BRODART CO.	TPW PROCESSING SUPPLIES	96.78
04/05/2023	GEN	53900	1074	CANTON TOWNSHIP WATER DEPARTMENT	WATER & SEWER 01/09/2023-03/03/2023	577.98
04/05/2023	GEN	53901	1425	CHRIS SAVAGE	AQUARIUM MONTHLY SERVICE LABOR AND MATER	188.00
04/05/2023	GEN	53902	1084	CLEAR RATE COMMUNICATIONS	MONTHLY PHONE CHARGES	695.69
04/05/2023	GEN	53903	1086	COMIC CITY	JGRA AND TGRA NOT TO EXCEED 300.00	96.76
04/05/2023	GEN	53904	1094	CRIMSON MULTIMEDIA DISTRIBUTION, IN	39 ADULT VIDEO GAMES	1,451.73
04/05/2023	GEN	53905	1097	DEARREADER.COM	DEAR READER ONLINE SERVICE	450.00
04/05/2023	GEN	53906	1100	DEMCO, INC.	TPW PROCESSING SUPPLIES	451.20
04/05/2023	GEN	53907	1109	DUNN RITE MAINTENANCE, INC	CLEANING/JANITORIAL SERVICES-MONTH	5,200.00
04/05/2023	GEN	53908	1433	EMU THEATRE/TOUR	EMU THEATER HARE & TORTOISE PERFORMANCE	330.00
04/05/2023	GEN	53909	1440	GRAFAKTRI, INC	BUTTERFLY WINGS	1,342.50
04/05/2023	GEN	53910	1148	GRAINGER	VACUUM BREAKERS FOR SLOAN VALVES	36.90
04/05/2023	GEN	53911	1159	HOME DEPOT CREDIT SERVICES	DIMMER SWITCHES FOR COMM RM	87.96
04/05/2023	GEN	53912	1379	INGRAM LIBRARY SERVICES	BOOKS & PREPROCESSING FEES	1,874.37
04/05/2023	GEN	53913	1168	INNOVATIVE USERS GROUP	IUG CONFERENCE 2023	550.00
04/05/2023	GEN	53914	1114	J.C. EHRlich	COMMERCIAL PEST CONTROL 2023	103.96
04/05/2023	GEN	53915	MISC ILL	KALAMAZOO COLLEGE LIBRARY	ILL ANNUAL REPLACEMENT FEES NOT TO EXCEE	60.00
04/05/2023	GEN	53916	1193	LONG PLUMBING	REPAIRED LEAK IN HEATING COIL ABOVE FIRE	2,325.00
04/05/2023	GEN	53917	1226	MARIAN NICHOLSON	BSO MILEAGE - HR BENEFITS CONFERENCE TRO	51.75
04/05/2023	GEN	53918	1364	MIDWEST MAINTENANCE INC	DETENTION POND - REMOVE OBSTRUCTIONS, RE	6,950.00
04/05/2023	GEN	53919	1213	MIDWEST TAPE	AV (MEDIA) & PREPROCESSING FEES	3,133.19
04/05/2023	GEN	53920	1228	NORTHSTAR MAT SERVICE	JANITORIAL-FLOOR MAT SERVICE	68.64
04/05/2023	GEN	53921	1235	OVERDRIVE, INC.	49 ADULT FICTION EBOOKS	10,543.77
04/05/2023	GEN	53922	1243	PETTY CASH	SALARIES & WAGES - STELLAR STAFF AWARDS	745.00
04/05/2023	GEN	53923	1292	STAPLES BUSINESS ADVANTAGE	JANITORIAL SUPPLIES	299.04
04/05/2023	GEN	53924	1310	T-MOBILE	MOBILE HOTSPOT SERVICE 2023	92.73
04/05/2023	GEN	53925	1308	THE LIBRARY NETWORK	INTERNET SERVICE 150MBIT	1,572.46
04/05/2023	GEN	53926	1318	TRUGREEN	LAWN FERTILIZER & GRUB CONTROL	370.26

Check Date	Bank	Check	Vendor	Vendor Name	Description	Amount
04/09/2023	GEN	53927	MISC	PAMELA LETTS	LONGEVITY AWARD - 25 YEARS - LETTS	500.00
04/12/2023	GEN	202(E)	1225	NATIONWIDE RETIREMENT SOLUTIONS	401A EMPLOYER CONTRIBUTIONS	1,264.65
04/12/2023	GEN	203(E)	1225	NATIONWIDE RETIREMENT SOLUTIONS	457B EMPLOYEE CONTRIBUTIONS	8,385.59
04/12/2023	GEN	204(E)	1225	NATIONWIDE RETIREMENT SOLUTIONS	457BR EMPLOYEE CONTRIBUTIONS	50.00
04/12/2023	GEN	205(E)	1240	PAYLOCITY	PAYROLL PROCESSING FEES	257.51
04/15/2023	GEN	53928	MISC	KARI THEISEN	LONGEVITY AWARD - 5 YEARS - THEISEN	50.00
04/17/2023	GEN	53929	MISC	KRISTY COOPER	LONGEVITY AWARD - 5 YEARS - COOPER	50.00
04/17/2023	GEN	53930	1408	LISA BOYD	LONGEVITY AWARD - 5 YEARS - BOYD	50.00
04/19/2023	GEN	53931	1370	ACME PARTYWORKS	SKY DANCER 62 DAYS KICK OFF 06/19	131.25
04/19/2023	GEN	53932	1382	ALPHA & OMEGA	INSTALLED NEW 4 CLUSTER PILOT ASSBY	804.00
04/19/2023	GEN	53933	1009	AMAZON CAPITAL SERVICES	ORDER NOT TO EXCEED \$315	1,350.99
04/19/2023	GEN	53934	1017	ARBOR INSPECTION SERVICES, LLC	ANNUAL FIRE SPRINKLER INSPECTION	580.00
04/19/2023	GEN	53935	1021	AT&T MOBILITY	2023 MOBILE PHONE SERVICE	325.71
04/19/2023	GEN	53936	1029	BAKER & TAYLOR	CCF GRANT	75.31
04/19/2023	GEN	53937	1033	BAKER & TAYLOR	BOOKS & PREPROCESSING FEES	3,987.90
04/19/2023	GEN	53938	1034	BAKER & TAYLOR	BOOKS & PREPROCESSING FEES	165.44
04/19/2023	GEN	53939	1035	BAKER & TAYLOR	BOOKS & PREPROCESSING FEES	4,578.38
04/19/2023	GEN	53940	1039	BAKER & TAYLOR	STAFF BOOK ORDER: L.KULT - BUNNIES ON TH	18.73
04/19/2023	GEN	53941	1051	BLUE CARE NETWORK	COVERAGE - MAY	23,033.02
04/19/2023	GEN	53942	1082	CARDMEMBER SERVICE	PAYFLOW LINK SERVICE	5,609.77
04/19/2023	GEN	53943	1077	CDW GOVERNMENT	SERVER, WIRE, AND TOWNSHIP UPS UPDATES	15,812.94
04/19/2023	GEN	53944	1079	CENGAGE LEARNING INC	57 LARGE PRINT JFIC	1,054.63
04/19/2023	GEN	53945	1425	CHRIS SAVAGE	AQUARIUM MONTHLY SERVICE LABOR AND MATER	226.00
04/19/2023	GEN	53946	1094	CRIMSON MULTIMEDIA DISTRIBUTION, IN	39 ADULT VIDEO GAMES	1,183.41
04/19/2023	GEN	53947	1199	DEBORAH MCHUGH	VISION CLAIM REIMBURSEMENT: D.MCHUGH	418.00
04/19/2023	GEN	53948	1108	DTE ENERGY	ELECTRICITY AND GAS MONTHLY CHARGES	11,368.69
04/19/2023	GEN	53949	1116	ELEMENTONE CONSULTING, INC	ANNUAL UPDATE OF SALARY/PAY STRUCTURE FY	2,400.00
04/19/2023	GEN	53950	1206	FARMINGTON COMMUNITY LIBRARY	GALE E-BOOKS + OVERDRIVE E-MAGAZINES	8,268.64
04/19/2023	GEN	53951	1132	FOSTER, SWIFT, COLLINS & SMITH	LEGAL ADVISE REGARDING INDEPENDENT CONTR	399.50
04/19/2023	GEN	53952	1379	INGRAM LIBRARY SERVICES	BOOKS & PREPROCESSING FEES	962.40
04/19/2023	GEN	53953	1114	J.C. EHRlich	K9 INSPECTION & TECH SERVICE 2023	410.00
04/19/2023	GEN	53954	1176	KANOPY, INC	KANOPY - STREAMING VIDEO PLAY CREDITS	629.00
04/19/2023	GEN	53955	1391	KATHERINE R WILLSON	GENEALOGY ROADSHOW PRESENTER	350.00
04/19/2023	GEN	53956	1179	KONICA MINOLTA BUSINESS SOLUTIONS	COPY/PRINT CHARGES	470.44
04/19/2023	GEN	53957	1444	KOROSEAL INTERIOR PRODUCTS, LLC	MAGRITE WALLCOVERING FOR CONFERENCE ROOM	1,676.35
04/19/2023	GEN	53958	1188	LIBRARY DESIGN ASSOCIATES, INC.	L&M TO RELOCATE STACKS & CARRELS	2,254.00
04/19/2023	GEN	53959	1193	LONG PLUMBING	PREVENTATIVE MAINT ON INTERNAL SPLIT AIR	250.00
04/19/2023	GEN	53960	1360	MEGAN HEYL	GENEALOGY PALOOZA	310.00
04/19/2023	GEN	53961	1213	MIDWEST TAPE	AV (MEDIA) & PREPROCESSING FEES	1,511.58
04/19/2023	GEN	53962	1220	MODERNISTIC	CARPET CLEANING PUBLIC & STAFF AREAS	2,999.72
04/19/2023	GEN	53963	1343	NICHOLE WELZ	EXPENSE REIMBURSEMENT - MLA SPRING INSTI	106.02

Check Date	Bank	Check	Vendor	Vendor Name	Description	Amount
04/19/2023	GEN	53964	1228	NORTHSTAR MAT SERVICE	JANITORIAL-FLOOR MAT SERVICE	68.64
04/19/2023	GEN	53965	1232	OFFICE DEPOT	TPW PROCESSING GAME POCKETS	319.33
04/19/2023	GEN	53966	1235	OVERDRIVE, INC.	82 TITLES - 83 UNITS; JUVENILE FICTION	12,871.02
04/19/2023	GEN	53967	1258	QUILL CORPORATION	COPY PAPER	174.95
04/19/2023	GEN	53968	1264	RELIABLE LANDSCAPING, INC.	BACKYARD DEVELOPMENT-PERGOLA SEATING ARE	30,292.00
04/19/2023	GEN	53969	1421	SEAN BEWICK	SC - HOT DOGS FOR STAFF	4.49
04/19/2023	GEN	53970	1274	SECURITY 101	EAST ENTRANCE CAMERA REPLACEMENT	1,543.23
04/19/2023	GEN	53971	1281	SHREDCORP	DOCUMENT SHREDDING SERVICE	81.00
04/19/2023	GEN	53972	1292	STAPLES BUSINESS ADVANTAGE	OFFICE SUPPLIES - SCOTCH TAPE, STICKY NO	453.66
04/19/2023	GEN	53973	1430	THOMAS KOSELKA	APRIL GENEALOGY PROGRAM	100.00
04/19/2023	GEN	53974	1344	THOMSON REUTERS - WEST	THOMSON-REUTERS 2023 SUBSCRIPTIONS	152.16
04/19/2023	GEN	53975	1313	TRACSYSTEMS, INC.	UNIPRINT ANNUAL SUPPORT & MAINTENANCE	1,495.00
04/19/2023	GEN	53976	1327	UNIQUE MANAGEMENT SERVICES	ANNUAL COLLECTION AGENCY CHARGES	186.30
04/19/2023	GEN	53977	1345	WHITE PINE LIBRARY COOPERATIVE	ANNUAL INTERLOAN SERVICES - Q1 2023	27.50
04/26/2023	GEN	206(E)	1203	MERS	EMPLOYEE PENSION DEDUCTION	3,841.38
04/26/2023	GEN	207(E)	1225	NATIONWIDE RETIREMENT SOLUTIONS	401A EMPLOYER CONTRIBUTIONS	1,264.65
04/26/2023	GEN	208(E)	1225	NATIONWIDE RETIREMENT SOLUTIONS	457B EMPLOYEE CONTRIBUTIONS	8,380.53
04/26/2023	GEN	209(E)	1225	NATIONWIDE RETIREMENT SOLUTIONS	457BR EMPLOYEE CONTRIBUTIONS	50.00
04/26/2023	GEN	210(E)	1240	PAYLOCITY	PAYROLL PROCESSING FEES	893.11

GEN TOTALS:
Total of 97 Checks: 225,870.27
Less 0 Void Checks: 0.00
Total of 97 Disbursements: 225,870.27

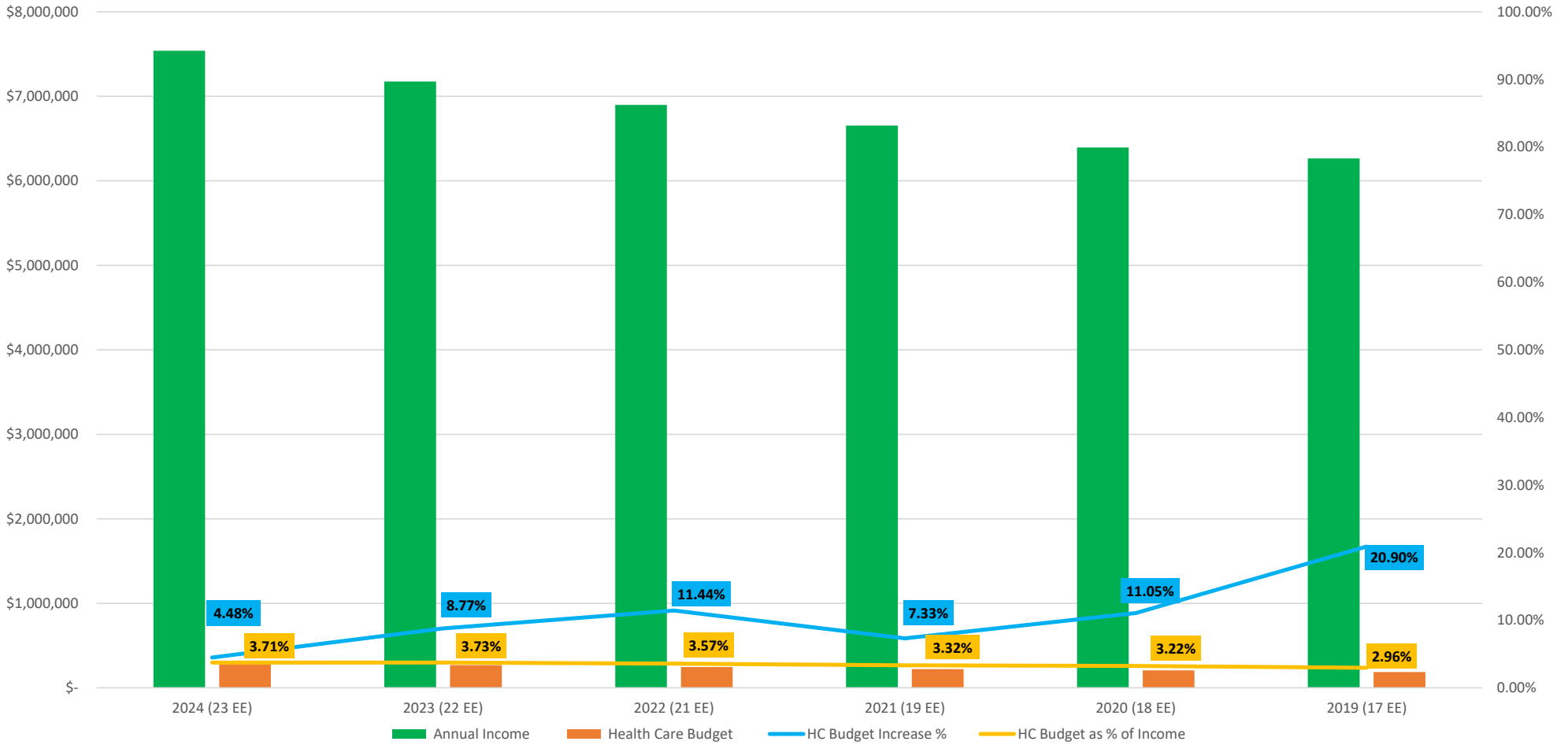


Director's Report June 2023

1. This month, we welcome Rick Carsten from Kapnick Insurance to present the options for our August 2023 – July 2024 healthcare contract. After Rick's presentation, he will answer any questions you have, and then you will vote to select a plan, and also vote to continue with the 80/20 cost-sharing of healthcare premiums under PA 152, or move to the hard-cap option. My thanks to Marian Nicholson and Sean Bewick for working with Rick on the analysis, and for preparing the recommendations we are bringing to you tonight.
2. Your discussions of the major 2024 budget line-items continue this month with a review of our maximum allowed millage rate for the year; discussion on the property tax collection rate assumption; and a review of our MERS funding status and our continued plans to overfund the pension. My thanks to Debbie McHugh for her analysis and preparation of these documents. These are the final major components we need to prepare the first draft of the 2024 budget for your review at your July meeting.
3. In personnel news, we congratulated Jen Mann on her transition from Substitute Librarian to part-time Youth Librarian; congratulated Library Interns Allison Westfall and Rachel Kiskan on their graduations from library school and their transitions to Substitute Librarians; and welcomed new Circulation Assistant Mary Fortino, IT Specialist Ibrahim Ghalib, and Library Interns Maia Morgan and Dan Siwka. We also said a fond farewell to IT Technician Peter Wu, who has secured a full-time position elsewhere; Rick Cichewicz, IT Specialist, who has announced his retirement; Substitute Librarian Chitra Rout, who has announced her retirement; and Technical Processing Assistant Erin Middel, whose second job offered her more hours. We have several openings posted and hope to have good candidates hired in the coming month.

Respectfully submitted,
Eva Davis, Director

Annual Income and Budgeted Health Care Coverage Expense





2023-24 Canton Public Library: Public Employer Cost Sharing Analysis

	Monthly	Monthly Total	Annual Total	Average Premium Costs	
				Monthly	Annual
Renewal					
Single (10)	Age Banded	\$6,487.84	\$77,854.08	\$648.78	\$7,785.41
Two Person (5)	Age Banded	\$7,296.70	\$87,560.40	\$1,459.34	\$17,512.08
Family (6)	Age Banded	\$10,935.64	\$131,227.68	\$1,822.61	\$21,871.28
	Total:		\$296,642.16		

	Average Premium Costs Annual	Hard Cap	Employee Cost Sharing - Annual	Employee Cost Sharing - Bi-Weekly
Hard Cap				
Single (10)	\$7,785.41	\$7,399.47	\$385.94	\$14.84
Two Person (5)	\$17,512.08	\$15,474.60	\$2,037.48	\$78.36
Family (6)	\$21,871.28	\$20,180.43	\$1,690.85	\$65.03
Total:	\$296,642.16	Total: \$272,450.28	Difference: \$24,191.88	Avg EE cost share per pay: \$44.31

	Average Premium Costs Annual	80% Cap	Employee Cost Sharing - Annual	Employee Cost Sharing - Bi-Weekly
80% Cap				
Single (10)	\$7,785.41	\$6,228.33	\$1,557.08	\$59.89
Two Person (5)	\$17,512.08	\$14,009.66	\$3,502.42	\$134.71
Family (6)	\$21,871.28	\$17,497.02	\$4,374.26	\$168.24
Total:	\$296,642.16	Total: \$237,313.73	Difference: \$59,328.43	Avg EE cost share per pay: \$108.66



MERS 2024 Pension Contribution

History: The Annual Valuation report presents the results of the Annual Actuarial Valuation, prepared by MERS for Canton Pub Lib (8232). The report includes the determination of liabilities and contribution rates resulting from the participation in the Municipal Employees’ Retirement System of Michigan (“MERS”), which was closed to new hires in 2017.

Canton Public Library contributes in excess of the minimum requirements and elects to apply the excess contribution to unfunded accrued liability and lower the amortization payments throughout the remaining amortization period. Our goal has been to reach a funded ratio of 120%, at which time, in theory, the earnings self-fund the annual payments and relieve the library of most administrative costs.

MERS Annual Valuation 12/31/2022: The most recent report presents the results of the Annual Actuarial Valuation, prepared for Canton Pub Lib (8232) as of December 31, 2022.

12/31/2022 Valuation Results	Lower Future Annual Returns	Lower Future Annual Returns	Valuation Assumptions
Investment Return Assumption	5.00%	6.00%	7.00%
Accrued Liability	\$ 7,192,010	\$ 6,479,816	\$ 5,876,138
Valuation Assets ¹	\$ 6,130,482	\$ 6,130,482	\$ 6,130,482
Unfunded Accrued Liability	\$ 1,061,528	\$ 349,334	\$ (254,344)
Funded Ratio	85%	95%	104%
Monthly Normal Cost	\$ 7,951	\$ 5,806	\$ 4,146
Monthly Amortization Payment	\$ 18,858	\$ 12,579	\$ 6,705
Total Employer Contribution²	\$ 26,809	\$ 18,385	\$ 10,851



¹ The Valuation Assets include assets from Surplus divisions, if any.

Using the best-case scenario, in which MERS achieves a 7.0% return on investment, MERS predicts that by contributing the minimum requirement over the next five years, we will achieve a funded ratio of only 79% on January 1, 2029.

Valuation Year Ending 12/31	Fiscal Year Beginning 1/1	Actuarial Accrued Liability	Valuation Assets ²	Funded Percentage	Estimated Annual Employer Contribution ³
7.00%¹ - NO PHASE-IN					
2022	2024	\$ 5,876,138	\$ 5,259,961	90%	\$ 130,212
2023	2025	\$ 5,890,000	\$ 5,000,000	85%	\$ 159,000
2024	2026	\$ 5,930,000	\$ 4,870,000	82%	\$ 185,000
2025	2027	\$ 5,970,000	\$ 4,760,000	80%	\$ 211,000
2026	2028	\$ 6,010,000	\$ 4,680,000	78%	\$ 238,000
2027	2029	\$ 6,040,000	\$ 4,770,000	79%	\$ 244,000

Proposal: Continue with the 5-year plan implemented in 2021 which allocates \$280,000 from the annual operating budget to MERS. This will result in overfunding the plan by ~\$120,000 per year over the next three years.

Recommendation: Stay the course in 2024 and reevaluate if there is a drastic change in the market or if MERS further lowers their predicted rate of return.

Canton Public Library

Property Tax Collection Rates

Budget Year	2017	2018	2019	2020	2021	2022	2023	2024 est	2025 est	2026 est
Millage Rate	1.5301	1.5139	1.5006	1.4851	1.4717	1.4590	1.4396	1.4396	1.4205	1.4016
Township: Actual Collection % (based on full collection w/ IFT)	101.81%	104.31%	100.57%	100.89%	100.78%	100.19%	98.22%	0.00%	0.00%	0.00%
CPL: Budgeted Collection % - Original Approved (w/ IFT)	98%	98%	98%	99%	96%	98%	99%	99%	99%	99%
CPL: Final Budget	5,375,037	5,709,963	5,924,769	6,205,270	6,441,909	6,572,826	6,880,000 <i>Original Approved</i>	7,350,000 <i>Estimate</i>		