



Library Board of Trustees General Meeting Packet Contents

1. General Meeting Agenda – March 26, 2026
2. General Meeting Minutes – January 15, 2026
3. Closed Session Minutes – January 15, 2026 – Session 1
4. Closed Session Minutes – January 15, 2026 – Session 2
5. Financial Statements – January 31, 2026
 - a. Balance Sheet
 - b. Revenue and Expenditure Summary
 - c. Revenue and Expenditure Expanded
 - d. Check Register
6. Financial Statements – February 28, 2026
 - a. Balance Sheet
 - b. Revenue and Expenditure Summary
 - c. Revenue and Expenditure Expanded
 - d. Check Register
7. Director's Report
8. Patient Protection and Affordable Care Act (PPACA) Discussion for Plan Year 2026/27
9. Endowment Activity Report



**Library Board of Trustees
Meeting Agenda – March 26, 2026**

7:00 PM	Call the Meeting to Order Call to the Audience (5-minute maximum per person)
By Unanimous Consent	Approve Agenda
By Unanimous Consent	Approve January 15, 2026 General Meeting Minutes
By Unanimous Consent	Approve January 15, 2026 Closed Session Minutes – Session 1
By Unanimous Consent	Approve January 15, 2026 Closed Session Minutes – Session 2
Administrative Reports	Communications Report of the Library Director Trustee Comments
Committee Reports	None
New Business	Discussion Item: 2027 Budget – Expenditures <ul style="list-style-type: none">• 2027 Library Materials Budget recommendation• Expand healthcare coverage to fully comply with PPACA Discussion Item: Endowment Fund Review
Adjourn	Final Call to the Audience (5-minute maximum per person)



Canton Public Library Board of Trustees General Meeting Minutes

January 15, 2026 – 7:00 PM

The Chairperson, J. Lee, called the meeting to order at 7:01 PM.

Present: H. Abdu (joined at 7:05 PM), N. Eggenberger, A. Iqbal, J. Lee, A. Wahby, A. Watts

Absent: None

Also Present: S. Bewick, E. Davis

CALL TO AUDIENCE

Present: K. Bounds, I. Ghalib, S. Ghalib, L. Golden, M. Hathaway, M. Nicholson, C. Swanberg

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.

COMMUNICATIONS

E. Davis shared a patron's communication expressing dissatisfaction with their experience waiting for printing assistance.

DIRECTOR'S REPORT

E. Davis had no additions to the written report.

TRUSTEE COMMENTS

N. Eggenberger voiced her approval of the reduction in hoopla monthly borrows, stating that hoopla was becoming too large a percentage of the materials budget. Information Services Department Head Megan Hathaway advised that additional borrows may potentially be reinstated in the future after monitoring usage and costs.

COMMITTEE REPORTS

None

UNFINISHED BUSINESS & GENERAL ORDERS

Meeting Room Policy Revision – Engagement & Design Department Head Laurie Golden advised that the current meeting room policy requires all users to pay a refundable cleaning deposit; as fewer patrons are writing checks, transaction costs and administrative burdens have increased. Under the revised policy, patrons will remain responsible for large messes and damage, with costs assessed on a case-by-case basis.

N. Eggenberger moved, and A. Iqbal seconded a motion to approve the Meeting Room Policy as presented, effective upon the launch of the new room reservation software.

The motion passed unanimously 26/1-15-1 (6-0-0)

Review 2026 Monthly Board Meeting Agenda Plan – By consensus, the board agreed to cancel the February meeting and reschedule the Endowment Fund review for March. The board also agreed to reschedule the discussion of 2027 expenditures from June to July.

NEW BUSINESS

Patron Appeal 2026-01 – Closed Session to consider information exempted from disclosure by the Michigan Library Privacy Act – N. Eggenberger moved, and A. Watts supported a motion to move into closed session to consider material exempt from disclosure by the Michigan Library Privacy Act.

ROLL CALL VOTE

Yes: H. Abdu, N. Eggenberger, A. Iqbal, J. Lee, A. Wahby, A. Watts

No: None

Abstain: None

The motion passed unanimously 26/1-15-2 (6-0-0)

REGULAR MEETING RESUMED AT 7:44 PM.

Patron Appeal 2026-01, to uphold, revise, or revoke suspension of rental room privileges – Based on the facts and information discussed in closed session, the board reached consensus to uphold the patron's suspension as issued.

Closed session for feedback on director's performance – E. Davis requested that the board move into closed session for the purpose of discussing her performance feedback. A. Watts moved, and A. Wahby seconded, to enter closed session.

ROLL CALL VOTE

Yes: H. Abdu, N. Eggenberger, A. Iqbal, J. Lee, A. Wahby, A. Watts

No: None

Abstain: None

The motion passed unanimously 26/1-15-3 (6-0-0)

REGULAR MEETING RESUMED AT 8:04 PM.

CALL TO AUDIENCE

None

ADJOURN

The meeting was adjourned at 8:06 PM.

Amy Watts, Secretary-Treasurer

DRAFT



Canton Public Library Board of Trustees
Closed Session Minutes

Thursday, January 15, 2026
7:18 PM
Canton Public Library – Friends' Activity Room

Closed session to discuss material exempt from disclosure by the Michigan Library Privacy Act.

Present: H. Abdu, N. Eggenberger, A. Iqbal, J. Lee, A. Wahby, A. Watts

Absent: None

The Board moved into closed session to discuss Patron Appeal 2026-01.

N. Eggenberger moved, and A. Iqbal supported a motion to return to open session.

The motion passed unanimously 26/1-15-1CS (6-0-0)

Amy Watts, Secretary-Treasurer



Canton Public Library Board of Trustees
Closed Session Minutes

Thursday, January 15, 2026

7:49 PM

Canton Public Library – Friends' Activity Room

Closed session to discuss feedback on the library director's performance, per request by E. Davis.

Present: H. Abdu, N. Eggenberger, A. Iqbal, J. Lee, A. Wahby, A. Watts

Absent: None

The Board moved into closed session to discuss feedback on the director's performance.

N. Eggenberger moved, and A. Watts supported a motion to return to open session.

The motion passed unanimously 26/1-15-2CS (6-0-0)

Amy Watts, Secretary-Treasurer

02/16/2026

BALANCE SHEET REPORT FOR CANTON PUBLIC LIBRARY
Balance As Of 01/31/2026

YTD Balance

01/31/2026

GL Number	Description	Normal (Abnormal)
Fund: 101 GENERAL FUND		
*** Assets ***		
101-000.00-001.01	CHECKING-GENERAL	5,749,710.37
101-000.00-001.03	CHECKING-FSA REIMBURSEMENT	17,458.21
101-000.00-002.00	SAVINGS	1,002,071.11
101-000.00-017.01	MICHIGAN CLASS-GENERAL FUND	5,236,735.95
Total Assets		<u>12,005,975.64</u>
*** Liabilities ***		
101-000.00-202.00	ACCOUNTS PAYABLE	68,756.69
101-000.00-219.01	SOCIAL COMMITTEE	1,934.59
101-000.00-219.02	MISCELLANEOUS GRANTS & DONATIONS	6,075.62
101-000.00-219.03	WELCOMING COMMITTEE	500.00
101-000.00-231.08	FLEXIBLE SPENDING ACCOUNT DEDUCTIONS	4,130.05
Total Liabilities		<u>81,396.95</u>
*** Fund Equity ***		
101-000.00-390.00	GENERAL FUND BALANCE	6,962,701.85
Total Fund Equity		<u>6,962,701.85</u>
Total Fund 101:		
TOTAL ASSETS		<u>12,005,975.64</u>
BEG. FUND BALANCE - 2025		6,962,701.85
+ NET OF REVENUES/EXPENDITURES - 2025		1,111,730.58
+ NET OF REVENUES & EXPENDITURES		3,850,146.26
= ENDING FUND BALANCE		11,924,578.69
+ LIABILITIES		81,396.95
= TOTAL LIABILITIES AND FUND BALANCE		<u>12,005,975.64</u>

02/16/2026

BALANCE SHEET REPORT FOR CANTON PUBLIC LIBRARY
 Balance As Of 01/31/2026

YTD Balance
 01/31/2026

GL Number	Description	Normal (Abnormal)
Fund: 901 GASB FUND		
*** Assets ***		
901-000.00-130.00	LAND	67,500.00
901-000.00-132.00	LAND IMPROVEMENTS-DEPRECIATING	75,279.20
901-000.00-133.00	ACCUMULATED DEPR-LAND IMPROVEMENTS	(30,040.06)
901-000.00-136.00	BUILDINGS, FIXTURES & IMPROVEMENTS	13,957,282.71
901-000.00-137.00	ACCUMULATED DEPR-BLDGS, FIX&IMPROVEMENTS	(7,113,487.08)
901-000.00-146.00	FURNITURE AND EQUIPMENT	2,270,407.05
901-000.00-147.00	ACCUMULATED DEPR-FURNITURE & EQUIPMENT	(1,665,466.63)
901-000.00-150.00	LIBRARY MATERIALS	3,858,921.67
901-000.00-151.00	ACCUMULATED DEPR-LIBRARY MATERIALS	(2,664,715.64)
901-000.00-160.00	HARDWARE	1,441,975.85
901-000.00-161.00	ACCUMULATED DEPRECIATION-HARDWARE	(984,459.22)
901-000.00-162.00	SOFTWARE	1,200,584.85
901-000.00-163.00	ACCUMULATED DEPRECIATION-SOFTWARE	(1,076,440.72)
901-000.00-196.00	DEFERRED OUTFLOWS-PENSION	668,117.00
Total Assets		<u>10,005,458.98</u>
*** Liabilities ***		
901-000.00-334.00	NET PENSION LIABILITY	87,948.00
901-000.00-343.00	COMPENSATED ABSENCES - < 1 YEAR	157,827.00
Total Liabilities		<u>245,775.00</u>
*** Fund Equity ***		
901-000.00-399.00	INVESTMENT IN ASSETS	10,048,680.04
Total Fund Equity		<u>10,048,680.04</u>
Total Fund 901:		
TOTAL ASSETS		<u>10,005,458.98</u>
BEG. FUND BALANCE - 2025		10,048,680.04
+ NET OF REVENUES/EXPENDITURES - 2025		(288,996.06)
+ NET OF REVENUES & EXPENDITURES		0.00
= ENDING FUND BALANCE		9,759,683.98
+ LIABILITIES		245,775.00
= TOTAL LIABILITIES AND FUND BALANCE		<u>10,005,458.98</u>

REVENUE AND EXPENDITURE REPORT FOR CANTON PUBLIC LIBRARY
Balance As Of 01/31/2026

Description	2026 Amended Budget	YTD Balance 01/31/2026 Normal (Abnormal)	Available Balance 01/31/2026 Normal (Abnormal)	% Bdg Used
Fund: 101 GENERAL FUND				
Account Category: Revenues				
PROPERTY TAXES	8,175,000.00	4,778,472.99	3,396,527.01	58.45
STATE AID TO LIBRARIES	95,000.00	0.00	95,000.00	0.00
STATE GRANTS-OTHER	0.00	0.00	0.00	0.00
LOCAL COMMUNITY STABILIZATION SHARE	60,000.00	0.00	60,000.00	0.00
PHOTOCOPY FEES	40,000.00	2,217.08	37,782.92	5.54
REPLACEMENT-LIBRARY MATERIALS	7,000.00	866.01	6,133.99	12.37
MEETING ROOM RENTAL	500.00	0.00	500.00	0.00
PENAL FINES	61,000.00	0.00	61,000.00	0.00
INTEREST INCOME	150,000.00	23,957.87	126,042.13	15.97
COMMISSION	7,000.00	1,292.44	5,707.56	18.46
OTHER REVENUE	1,000.00	349.79	650.21	34.98
Revenues	8,596,500.00	4,807,156.18	3,789,343.82	55.92
Account Category: Expenditures				
SALARIES & WAGES	3,960,000.00	263,392.36	3,696,607.64	6.65
FRINGE BENEFITS	1,086,900.00	411,436.72	675,463.28	37.85
SUPPLIES	152,730.00	9,003.06	143,726.94	5.89
LIBRARY MATERIALS	1,300,000.00	96,433.20	1,203,566.80	7.42
PROFESSIONAL & CONTRACTUAL	599,710.00	139,142.82	460,567.18	23.20
COMMUNICATIONS	39,000.00	1,189.21	37,810.79	3.05
PRINTING	41,800.00	610.00	41,190.00	1.46
UTILITIES	206,000.00	11,467.72	194,532.28	5.57
MAINTENANCE & REPAIRS	287,100.00	15,246.01	271,853.99	5.31
RENTALS/LEASES	10,500.00	70.86	10,429.14	0.67
BUILDING IMPROVEMENTS	25,000.00	0.00	25,000.00	0.00
INSURANCE	74,000.00	0.00	74,000.00	0.00
CAPITAL OUTLAY	1,318,000.00	0.00	1,318,000.00	0.00
PROPERTY TAX REFUNDS	2,000.00	0.00	2,000.00	0.00
TRAVEL	75,330.00	8,935.96	66,394.04	11.86
COMMUNITY PROMOTION	26,200.00	82.00	26,118.00	0.31
Expenditures	9,204,270.00	957,009.92	8,247,260.08	10.40
Fund 101 - GENERAL FUND:				
TOTAL REVENUES	8,596,500.00	4,807,156.18	3,789,343.82	55.92
TOTAL EXPENDITURES	9,204,270.00	957,009.92	8,247,260.08	10.40
NET OF REVENUES & EXPENDITURES:	(607,770.00)	3,850,146.26	(4,457,916.26)	
BEG. FUND BALANCE - ALL FUNDS	6,962,701.85	6,962,701.85		
NET OF REVENUES/EXPENDITURES - 2025	1,111,730.58	1,111,730.58		
END FUND BALANCE - ALL FUNDS	7,466,662.43	11,924,578.69		

02/17/2026

REVENUE AND EXPENDITURE REPORT FOR CANTON PUBLIC LIBRARY
Balance As Of 01/31/2026

GL Number	Description	2026 Amended Budget	YTD Balance 01/31/2026 Normal (Abnormal)	Available Balance 01/31/2026 Normal (Abnormal)	% Bdg Used
Fund: 101 GENERAL FUND					
101-000.00-401.00	PROPERTY TAXES	8,175,000.00	4,778,472.99	3,396,527.01	58.45
101-000.00-539.00	STATE AID TO LIBRARIES	95,000.00	0.00	95,000.00	0.00
101-000.00-569.00	STATE GRANTS-OTHER	0.00	0.00	0.00	0.00
101-000.00-573.00	LOCAL COMMUNITY STABILIZATION SHARE	60,000.00	0.00	60,000.00	0.00
101-000.00-602.00	PHOTOCOPY FEES	40,000.00	2,217.08	37,782.92	5.54
101-000.00-615.00	REPLACEMENT-LIBRARY MATERIALS	7,000.00	866.01	6,133.99	12.37
101-000.00-651.00	MEETING ROOM RENTAL	500.00	0.00	500.00	0.00
101-000.00-656.00	PENAL FINES	61,000.00	0.00	61,000.00	0.00
101-000.00-665.00	INTEREST INCOME	150,000.00	23,957.87	126,042.13	15.97
101-000.00-668.00	COMMISSION	7,000.00	1,292.44	5,707.56	18.46
101-000.00-675.00	OTHER REVENUE	1,000.00	349.79	650.21	34.98
Revenues		8,596,500.00	4,807,156.18	3,789,343.82	55.92
Account Category: Expenditures					
101-790.00-702.00	SALARIES & WAGES	3,960,000.00	263,392.36	3,696,607.64	6.65
101-790.00-716.01	TAXES-FICA/MC	303,000.00	21,918.84	281,081.16	7.23
101-790.00-716.02	DENTAL	24,000.00	0.00	24,000.00	0.00
101-790.00-716.03	FLEXIBLE SPENDING ACCOUNT	1,100.00	64.80	1,035.20	5.89
101-790.00-716.04	LIFE INSURANCE/DISABILITY	16,000.00	2,680.70	13,319.30	16.75
101-790.00-716.05	MEDICAL INSURANCE	340,000.00	52,706.00	287,294.00	15.50
101-790.00-716.06	MEDICAL BUY OUTS	4,800.00	0.00	4,800.00	0.00
101-790.00-716.07	OPTICAL	7,500.00	250.00	7,250.00	3.33
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	7,000.00	0.00	7,000.00	0.00
101-790.00-717.01	RETIREMENT DC PLAN (401A)	52,500.00	3,816.38	48,683.62	7.27
101-790.00-717.02	RETIREMENT PENSION (MERS)	330,000.00	330,000.00	0.00	100.00
101-790.00-727.01	SUPPLIES-LIBRARY	10,000.00	190.00	9,810.00	1.90
101-790.00-729.00	STAFF BOOK ACCOUNT	0.00	0.00	0.00	0.00
101-790.00-730.01	BOOKS	263,000.00	4,822.76	258,177.24	1.83

GL Number	Description	2026 Amended Budget	YTD Balance 01/31/2026 Normal (Abnormal)	Available Balance 01/31/2026 Normal (Abnormal)	% Bdgt Used
Fund: 101 GENERAL FUND					
101-790.00-730.02	AV (MEDIA)	89,800.00	2,618.00	87,182.00	2.92
101-790.00-730.03	SERVICES, SUBSCRIPTIONS & PREPROCESSING	947,200.00	88,992.44	858,207.56	9.40
101-790.00-802.00	LEGAL	15,000.00	0.00	15,000.00	0.00
101-790.00-803.00	AUDIT	25,000.00	0.00	25,000.00	0.00
101-790.00-804.01	BANK FEES-GENERAL	500.00	0.00	500.00	0.00
101-790.00-804.02	BANK FEES-CREDIT CARD	1,200.00	64.87	1,135.13	5.41
101-790.00-850.00	COMMUNICATIONS	39,000.00	1,189.21	37,810.79	3.05
101-790.00-902.00	LEGAL NOTICES & ADS	500.00	0.00	500.00	0.00
101-790.00-921.00	ELECTRICITY	170,000.00	9,972.42	160,027.58	5.87
101-790.00-922.00	GAS	20,000.00	1,495.30	18,504.70	7.48
101-790.00-923.00	WATER	16,000.00	0.00	16,000.00	0.00
101-790.00-931.00	CLEANING/JANITORIAL SERVICES	100,500.00	5,600.00	94,900.00	5.57
101-790.00-932.01	LAWN & GROUNDS	56,000.00	0.00	56,000.00	0.00
101-790.00-932.02	SNOW & ICE	38,000.00	5,650.00	32,350.00	14.87
101-790.00-933.00	BUILDING SECURITY	8,000.00	1,667.94	6,332.06	20.85
101-790.00-934.01	OFFICE EQUIPMENT MAINTENANCE CONTRACTS	600.00	0.00	600.00	0.00
101-790.00-934.02	MISCELLANEOUS CONTRACTS & INSPECTIONS	19,000.00	1,586.27	17,413.73	8.35
101-790.00-934.03	HVAC MAINTENANCE CONTRACTS	20,000.00	0.00	20,000.00	0.00
101-790.00-935.00	BUILDING REPAIRS	25,000.00	565.00	24,435.00	2.26
101-790.00-936.00	EQUIPMENT REPAIRS	20,000.00	176.80	19,823.20	0.88
101-790.00-941.00	COPY MACHINE CHARGES	8,000.00	70.86	7,929.14	0.89
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	25,000.00	0.00	25,000.00	0.00
101-790.00-969.00	INSURANCE	74,000.00	0.00	74,000.00	0.00
101-790.00-973.00	LAND IMPROVEMENTS-DEPRECIATING	0.00	0.00	0.00	0.00
101-790.00-974.00	BUILDINGS, FIXTURES & IMPROVEMENTS	535,000.00	0.00	535,000.00	0.00
101-790.00-975.00	FURNITURE AND EQUIPMENT	500,000.00	0.00	500,000.00	0.00
101-790.00-976.00	LIBRARY MATERIALS	0.00	0.00	0.00	0.00
101-790.00-978.00	HARDWARE	209,000.00	0.00	209,000.00	0.00
101-790.00-979.00	SOFTWARE	74,000.00	0.00	74,000.00	0.00
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	215.00	985.00	17.92

GL Number	Description	2026 Amended Budget	YTD Balance 01/31/2026 Normal (Abnormal)	Available Balance 01/31/2026 Normal (Abnormal)	% Bdgt Used
Fund: 101 GENERAL FUND					
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	6,000.00	0.00	6,000.00	0.00
101-790.01-861.02	CONFERENCES-ADMINISTRATION-TRUSTEES	4,000.00	0.00	4,000.00	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	13,000.00	752.86	12,247.14	5.79
101-790.02-727.02	SUPPLIES-BUSINESS SERVICES-BUILDING	25,500.00	81.15	25,418.85	0.32
101-790.02-727.03	SUPPLIES-BUSINESS SERVICES-JANITORIAL	16,900.00	1,924.01	14,975.99	11.38
101-790.02-728.00	POSTAGE-BUSINESS SERVICES	2,800.00	2,351.90	448.10	84.00
101-790.02-807.01	PROF SERVICES-PAYROLL FEES	16,500.00	1,340.43	15,159.57	8.12
101-790.02-807.02	PROF SERVICES-BUSINESS SERVICES	12,600.00	59.00	12,541.00	0.47
101-790.02-808.01	MEMBERSHIP DUES-BUSINESS SERVICES-GEN	1,675.00	1,044.00	631.00	62.33
101-790.02-808.02	MEMBERSHIP DUES-BUSINESS SERVICES-MISC	10,725.00	642.00	10,083.00	5.99
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	4,700.00	100.00	4,600.00	2.13
101-790.02-809.03	STAFF DEVELOPMENT-TRAINING	5,000.00	0.00	5,000.00	0.00
101-790.02-861.00	CONFERENCES-BUSINESS SERVICES	10,500.00	960.09	9,539.91	9.14
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	1,200.00	0.00	1,200.00	0.00
101-790.02-901.00	PRINTING-BUSINESS SERVICES	1,300.00	610.00	690.00	46.92
101-790.03-727.01	SUPPLIES-CIRCULATION SERVICES-CIRC	5,500.00	223.96	5,276.04	4.07
101-790.03-727.02	SUPPLIES-CIRCULATION SERVICES-PAGES	5,200.00	0.00	5,200.00	0.00
101-790.03-727.03	SUPPLIES-CIRCULATION SERVICES-TPW	20,400.00	2,181.78	18,218.22	10.70
101-790.03-728.00	POSTAGE-CIRCULATION SERVICES	180.00	13.46	166.54	7.48
101-790.03-805.00	ONLINE INFO-CIRCULATION SERVICES	23,460.00	4,405.06	19,054.94	18.78
101-790.03-807.00	PROF SERVICES-CIRCULATION SERVICES	54,000.00	3,448.44	50,551.56	6.39
101-790.03-808.00	MEMBERSHIP DUES-CIRCULATION SERVICES	1,650.00	470.00	1,180.00	28.48
101-790.03-861.00	CONFERENCES-CIRCULATION SERVICES	7,000.00	1,366.60	5,633.40	19.52
101-790.03-862.00	MILEAGE-CIRCULATION SERVICES	600.00	0.00	600.00	0.00
101-790.04-727.00	SUPPLIES-ENGAGEMENT & DESIGN	1,500.00	219.01	1,280.99	14.60
101-790.04-728.00	POSTAGE-ENGAGEMENT & DESIGN	20,000.00	370.00	19,630.00	1.85
101-790.04-806.00	PROGRAMMING-ENGAGEMENT & DESIGN	40,000.00	1,066.86	38,933.14	2.67

GL Number	Description	2026 Amended Budget	YTD Balance 01/31/2026 Normal (Abnormal)	Available Balance 01/31/2026 Normal (Abnormal)	% Bdgt Used
Fund: 101 GENERAL FUND					
101-790.04-807.00	PROF SERVICES-ENGAGEMENT & DESIGN	35,000.00	0.00	35,000.00	0.00
101-790.04-808.00	MEMBERSHIP DUES-ENGAGEMENT & DESIGN	1,000.00	215.00	785.00	21.50
101-790.04-861.00	CONFERENCES-ENGAGEMENT & DESIGN	8,000.00	1,064.59	6,935.41	13.31
101-790.04-862.00	MILEAGE-ENGAGEMENT & DESIGN	1,200.00	0.00	1,200.00	0.00
101-790.04-880.00	COMMUNITY PROMOTION-MARKETING	25,000.00	82.00	24,918.00	0.33
101-790.04-901.00	PRINTING-ENGAGEMENT & DESIGN	40,000.00	0.00	40,000.00	0.00
101-790.05-727.00	SUPPLIES-INFORMATION SERVICES	2,750.00	560.29	2,189.71	20.37
101-790.05-728.00	POSTAGE-INFORMATION SERVICES	1,000.00	134.64	865.36	13.46
101-790.05-808.00	MEMBERSHIP DUES-INFORMATION SERVICES	2,200.00	927.00	1,273.00	42.14
101-790.05-861.00	CONFERENCES-INFORMATION SERVICES	20,000.00	3,744.68	16,255.32	18.72
101-790.05-862.00	MILEAGE-INFORMATION SERVICES	1,530.00	0.00	1,530.00	0.00
101-790.06-727.00	SUPPLIES-INFORMATION TECHNOLOGY	28,000.00	0.00	28,000.00	0.00
101-790.06-805.00	ONLINE INFO-INFORMATION TECHNOLOGY	330,000.00	117,352.56	212,647.44	35.56
101-790.06-808.00	MEMBERSHIP DUES-INFORMATION TECHNOLOGY	2,000.00	137.50	1,862.50	6.88
101-790.06-809.00	STAFF DEVELOPMENT-IT-TRAINING	11,000.00	7,655.10	3,344.90	69.59
101-790.06-861.00	CONFERENCES-INFORMATION TECHNOLOGY	11,000.00	1,800.00	9,200.00	16.36
101-790.06-862.00	MILEAGE-INFORMATION TECHNOLOGY	1,000.00	0.00	1,000.00	0.00
Expenditures		9,204,270.00	957,009.92	8,247,260.08	10.40
Fund 101 - GENERAL FUND:					
TOTAL REVENUES		8,596,500.00	4,807,156.18	3,789,343.82	55.92
TOTAL EXPENDITURES		9,204,270.00	957,009.92	8,247,260.08	10.40
NET OF REVENUES & EXPENDITURES:		(607,770.00)	3,850,146.26	(4,457,916.26)	
BEG. FUND BALANCE - ALL FUNDS		6,962,701.85	6,962,701.85		
NET OF REVENUES/EXPENDITURES - 2025		1,111,730.58	1,111,730.58		
END FUND BALANCE - ALL FUNDS		7,466,662.43	11,924,578.69		

02/16/2026

CHECK REGISTER FOR CANTON PUBLIC LIBRARY
CHECK DATE 01/01/2026 - 01/31/2026

Check Date	Check	Vendor	Vendor Name	Description	Amount
Bank GEN GENERAL CHECKING					
01/07/2026	55996	1004	AFLAC	MONTHLY REMITTANCE-DECEMBER	180.90
01/07/2026	55997	1011	AMERICAN LIBRARY ASSOCIATION	ALA/PLA MEMBERSHIP - KB	215.00
01/07/2026	55998	1406	AMERICAN UNITED LIFE INSURANCE CO	LIFE/DISABILITY INSURANCE MONTHLY PREMIUM	1,334.64
01/07/2026	55999	1420	AMERICAN UNITED LIFE INSURANCE CO	EMPLOYEE ASSISTANCE PROGRAM (EAP) MONTHLY FEE	25.50
01/07/2026	56000	1059	BRODART CO.	TPW SUPPLIES	197.06
01/07/2026	56001	1610	R.A. LEE ELECTRICAL, INC.	REPLACED TWO PARKING LOT LIGHTS	1,575.00
01/09/2026	641(A)	1009	AMAZON CAPITAL SERVICES	IS SUPPLIES	3,162.17
01/09/2026	642(A)	1425	BEARDED FISH AQUATICS	AQUARIUM MAINTENANCE & SUPPLIES	150.00
01/09/2026	643(A)	1094	CRIMSON MULTIMEDIA DISTRIBUTION, IN	22 VIDEO GAMES	791.36
01/09/2026	644(A)	1379	INGRAM LIBRARY SERVICES	BOOKS & PREPROCESSING FEES	17,452.13
01/09/2026	645(A)	1178	KNOWBE4, INC.	KNOWBE4 SECURITY AWARENESS TRAINING ANNUAL RENEWAL	3,005.10
01/09/2026	646(A)	1213	MIDWEST TAPE	AV (MEDIA) & PREPROCESSING FEES	1,845.10
01/09/2026	647(A)	1214	MIKE K MCCLURE	RESEARCH WRITING BLOGS	525.00
01/09/2026	648(A)	1228	NORTHSTAR MAT SERVICE	BI-WEEKLY MAT SERVICE	99.10
01/09/2026	649(A)	1235	OVERDRIVE, INC.	51 EBOOKS, 55 AUDIOBOOKS	15,532.20
01/09/2026	650(A)	1264	RELIABLE LANDSCAPING, INC.	SNOW & ICE MANAGEMENT	5,650.00
01/09/2026	651(A)	1277	SERVICE EXPRESS LLC	SERVICE AGREEMENT 24942 - RENEWAL	9,262.80
01/09/2026	652(A)	1308	THE LIBRARY NETWORK	DEEP FREEZE/WIN SELECT MAINT	1,029.00
01/14/2026	653(E)	1225	NATIONWIDE RETIREMENT SOLUTIONS	457B + 457BC EMPLOYEE CONTRIBUTIONS	9,564.30
01/14/2026	654(E)	1225	NATIONWIDE RETIREMENT SOLUTIONS	457B + 457BC EMPLOYEE CONTRIBUTIONS	500.00
01/14/2026	655(E)	1225	NATIONWIDE RETIREMENT SOLUTIONS	401A EMPLOYER CONTRIBUTIONS	1,908.19
01/14/2026	656(E)	1240	PAYLOCITY	PAYROLL PROCESSING FEES	650.58
01/14/2026	657(E)	1240	PAYLOCITY	LONGEVITY AWARD - 5 YEARS - K BOUNDS	2,971.23
01/16/2026	658(E)	1476	JP MORGAN CHASE BANK-ONE CARD	ALA/PLA MEMBERSHIP	19,612.14
01/21/2026	56002	1411	AUTOMATED LOGIC	FIXED VAV IN LARGE CONF. ROOM	565.00
01/21/2026	56003	1051	BLUE CARE NETWORK OF MICHIGAN	COVERAGE - FEBRUARY 2026	28,170.01
01/21/2026	56004	1059	BRODART CO.	BOOK JACKETS	897.82
01/21/2026	56005	1072	CANTON TOWNSHIP - BENEFITS	DENTAL CLAIMS/SUBSCRIBER FEES - DECEMBER	1,747.30
01/21/2026	56006	1698	CHERI HUDSON PASSEY	GENEALOGY CONNECT 1/15/2026	150.00
01/21/2026	56007	1108	DTE ENERGY	ELECTRICITY AND GAS MONTHLY CHARGES 12/11/2025-01/09/2026	11,467.72
01/21/2026	56008	1113	EBSCO INFORMATION SERVICES	AP NEWSROOM SUBSCRIPTION 2026	1,738.00

02/16/2026

CHECK REGISTER FOR CANTON PUBLIC LIBRARY
CHECK DATE 01/01/2026 - 01/31/2026

Check Date	Check	Vendor	Vendor Name	Description	Amount
01/21/2026	56009	1206	FARMINGTON COMMUNITY LIBRARY	DATA AXLE REFERENCEUSA SUBSCRIPTION 2026	8,519.50
01/21/2026	56010	1193	LONG PLUMBING	INSTALLED NEW TOILET AND SLOAN VALVE-MEN'S RESTROOM	565.00
01/21/2026	56011	1243	PETTY CASH	STELLAR STAFF AWARDS REPLENISHMENT	355.00
01/21/2026	56012	1248	PLYMOUTH-CANTON COMMUNITY SCHOOLS	P-CEP YEARBOOK 2025-2026	80.00
01/21/2026	56013	1279	SHOUTBOMB LLC	SHOUTBOMB TEXT MESSAGING SERVICE	732.00
01/21/2026	56014	1330	THE REGENTS OF THE UNIVERSITY OF MI	UM INTERNSHIP FAIR	200.00
01/23/2026	659(A)	1009	AMAZON CAPITAL SERVICES	ORDER NOT TO EXCEED \$1680	1,051.90
01/23/2026	660(A)	1467	CTS COMPANIES, INC.	RMM SERVICE	270.00
01/23/2026	661(A)	1379	INGRAM LIBRARY SERVICES	BOOKS & PREPROCESSING FEES	7,372.80
01/23/2026	662(A)	1176	KANOPY, INC	KANOPY - STREAMING VIDEO PLAY CREDITS	969.00
01/23/2026	663(A)	1213	MIDWEST TAPE	HOOPLA MONTHLY USAGE	27,665.71
01/23/2026	664(A)	1228	NORTHSTAR MAT SERVICE	BI-WEEKLY MAT SERVICE	99.10
01/23/2026	665(A)	1235	OVERDRIVE, INC.	159 EBOOKS, 79 AUDIOBOOKS	17,843.80
01/23/2026	666(A)	1255	PROGRESSIVE PRINTING	CPL NOTE PADS FOR BOARD MEETINGS	610.00
01/23/2026	667(A)	1264	RELIABLE LANDSCAPING, INC.	LAWN & GROUNDS MAINTENANCE	5,650.00
01/23/2026	668(A)	1187	THE LIBRARY CORPORATION	Z39.50 AUTHORITIES	1,259.06
01/23/2026	669(A)	1308	THE LIBRARY NETWORK	TLN WAN INTERNET ACCESS - 500MB	2,498.11
01/23/2026	670(A)	1327	UNIQUE MANAGEMENT SERVICES	COLLECTION AGENCY	388.50
01/28/2026	671(E)	1203	MERS	MERS ANNUAL SURPLUS PAYMENT	330,000.00
01/28/2026	672(E)	1203	MERS	EMPLOYEE PENSION DEDUCTION	4,488.50
01/28/2026	673(E)	1225	NATIONWIDE RETIREMENT SOLUTIONS	457BR EMPLOYEE CONTRIBUTIONS	500.00
01/28/2026	674(E)	1225	NATIONWIDE RETIREMENT SOLUTIONS	457B + 457BC EMPLOYEE CONTRIBUTIONS	9,559.95
01/28/2026	675(E)	1225	NATIONWIDE RETIREMENT SOLUTIONS	401A EMPLOYER CONTRIBUTIONS	1,908.19
01/28/2026	676(E)	1240	PAYLOCITY	PAYROLL PROCESSING FEES	689.85
01/28/2026	677(E)	1240	PAYLOCITY	SC - WINTER LUNCHEON TABLECLOTHS & DECOR	1,005.17
GEN TOTALS:					
Total of 56 Checks:					566,255.49
Less 0 Void Checks:					0.00
Total of 56 Disbursements:					566,255.49

03/09/2026

BALANCE SHEET REPORT FOR CANTON PUBLIC LIBRARY
 Balance As Of 02/28/2026

YTD Balance

02/28/2026

GL Number Description Normal (Abnormal)

Fund: 101 GENERAL FUND

*** Assets ***

101-000.00-001.01	CHECKING-GENERAL	7,870,242.36
101-000.00-001.03	CHECKING-FSA REIMBURSEMENT	17,863.49
101-000.00-002.00	SAVINGS	1,002,801.18
101-000.00-017.01	MICHIGAN CLASS-GENERAL FUND	5,307,020.09
Total Assets		<u>14,197,927.12</u>

*** Liabilities ***

101-000.00-202.00	ACCOUNTS PAYABLE	103,779.89
101-000.00-219.01	SOCIAL COMMITTEE	1,701.80
101-000.00-219.02	MISCELLANEOUS GRANTS & DONATIONS	5,575.62
101-000.00-219.03	WELCOMING COMMITTEE	500.00
101-000.00-231.08	FLEXIBLE SPENDING ACCOUNT DEDUCTIONS	4,535.33
Total Liabilities		<u>116,092.64</u>

*** Fund Equity ***

101-000.00-390.00	GENERAL FUND BALANCE	6,962,701.85
Total Fund Equity		<u>6,962,701.85</u>

Total Fund 101:

TOTAL ASSETS		<u>14,197,927.12</u>
BEG. FUND BALANCE - 2025		6,962,701.85
+ NET OF REVENUES/EXPENDITURES - 2025		1,111,730.58
+ NET OF REVENUES & EXPENDITURES		6,007,402.05
= ENDING FUND BALANCE		14,081,834.48
+ LIABILITIES		116,092.64
= TOTAL LIABILITIES AND FUND BALANCE		<u>14,197,927.12</u>

03/09/2026

BALANCE SHEET REPORT FOR CANTON PUBLIC LIBRARY
 Balance As Of 02/28/2026

YTD Balance

02/28/2026

GL Number	Description	Normal (Abnormal)
Fund: 901 GASB FUND		
*** Assets ***		
901-000.00-130.00	LAND	67,500.00
901-000.00-132.00	LAND IMPROVEMENTS-DEPRECIATING	75,279.20
901-000.00-133.00	ACCUMULATED DEPR-LAND IMPROVEMENTS	(30,040.06)
901-000.00-136.00	BUILDINGS, FIXTURES & IMPROVEMENTS	13,957,282.71
901-000.00-137.00	ACCUMULATED DEPR-BLDGS, FIX&IMPROVEMENTS	(7,113,487.08)
901-000.00-146.00	FURNITURE AND EQUIPMENT	2,270,407.05
901-000.00-147.00	ACCUMULATED DEPR-FURNITURE & EQUIPMENT	(1,665,466.63)
901-000.00-150.00	LIBRARY MATERIALS	3,858,921.67
901-000.00-151.00	ACCUMULATED DEPR-LIBRARY MATERIALS	(2,664,715.64)
901-000.00-160.00	HARDWARE	1,441,975.85
901-000.00-161.00	ACCUMULATED DEPRECIATION-HARDWARE	(984,459.22)
901-000.00-162.00	SOFTWARE	1,200,584.85
901-000.00-163.00	ACCUMULATED DEPRECIATION-SOFTWARE	(1,076,440.72)
901-000.00-190.00	NET PENSION ASSET	86,516.00
901-000.00-196.00	DEFERRED OUTFLOWS-PENSION	597,287.00
Total Assets		<u>10,021,144.98</u>
*** Liabilities ***		
901-000.00-343.00	COMPENSATED ABSENCES - < 1 YEAR	164,859.00
901-000.00-361.00	DEFERRED INFLOWS - PENSION	16,839.00
Total Liabilities		<u>181,698.00</u>
*** Fund Equity ***		
901-000.00-399.00	INVESTMENT IN ASSETS	10,048,680.04
Total Fund Equity		<u>10,048,680.04</u>
Total Fund 901:		
TOTAL ASSETS		<u>10,021,144.98</u>
BEG. FUND BALANCE - 2025		10,048,680.04
+ NET OF REVENUES/EXPENDITURES - 2025		(209,233.06)
+ NET OF REVENUES & EXPENDITURES		0.00
= ENDING FUND BALANCE		9,839,446.98
+ LIABILITIES		181,698.00
= TOTAL LIABILITIES AND FUND BALANCE		<u>10,021,144.98</u>

REVENUE AND EXPENDITURE REPORT FOR CANTON PUBLIC LIBRARY
Balance As Of 02/28/2026

Description	2026 Amended Budget	YTD Balance 02/28/2026 Normal (Abnormal)	Available Balance 02/28/2026 Normal (Abnormal)	% Bdgt Used
Fund: 101 GENERAL FUND				
Account Category: Revenues				
PROPERTY TAXES	8,175,000.00	7,409,472.23	765,527.77	90.64
STATE AID TO LIBRARIES	95,000.00		95,000.00	0.00
STATE GRANTS-OTHER	0.00		0.00	0.00
LOCAL COMMUNITY STABILIZATION SHARE	60,000.00	54,998.04	5,001.96	91.66
PHOTOCOPY FEES	40,000.00	5,501.93	34,498.07	13.75
REPLACEMENT-LIBRARY MATERIALS	7,000.00	2,629.52	4,370.48	37.56
MEETING ROOM RENTAL	500.00	50.00	450.00	10.00
PENAL FINES	61,000.00		61,000.00	0.00
INTEREST INCOME	150,000.00	45,909.51	104,090.49	30.61
COMMISSION	7,000.00	2,529.38	4,470.62	36.13
OTHER REVENUE	1,000.00	771.73	228.27	77.17
Revenues	8,596,500.00	7,521,862.34	1,074,637.66	87.50
Account Category: Expenditures				
SALARIES & WAGES	3,960,000.00	554,337.76	3,405,662.24	14.00
FRINGE BENEFITS	1,086,900.00	462,035.72	624,864.28	42.51
SUPPLIES	152,730.00	17,323.10	135,406.90	11.34
LIBRARY MATERIALS	1,300,000.00	211,732.92	1,088,267.08	16.29
PROFESSIONAL & CONTRACTUAL	599,710.00	185,966.40	413,743.60	31.01
COMMUNICATIONS	39,000.00	1,646.38	37,353.62	4.22
PRINTING	41,800.00	610.00	41,190.00	1.46
UTILITIES	206,000.00	24,502.34	181,497.66	11.89
MAINTENANCE & REPAIRS	287,100.00	29,760.54	257,339.46	10.37
RENTALS/LEASES	10,500.00	1,411.33	9,088.67	13.44
BUILDING IMPROVEMENTS	25,000.00		25,000.00	0.00
INSURANCE	74,000.00	3,424.00	70,576.00	4.63
CAPITAL OUTLAY	1,318,000.00	6,025.30	1,311,974.70	0.46
PROPERTY TAX REFUNDS	2,000.00	634.08	1,365.92	31.70
TRAVEL	75,330.00	14,922.43	60,407.57	19.81
COMMUNITY PROMOTION	26,200.00	127.99	26,072.01	0.49
Expenditures	9,204,270.00	1,514,460.29	7,689,809.71	16.45
Fund 101 - GENERAL FUND:				
TOTAL REVENUES	8,596,500.00	7,521,862.34	1,074,637.66	87.50
TOTAL EXPENDITURES	9,204,270.00	1,514,460.29	7,689,809.71	16.45
NET OF REVENUES & EXPENDITURES:	(607,770.00)	6,007,402.05	(6,615,172.05)	
BEG. FUND BALANCE - ALL FUNDS	6,962,701.85	6,962,701.85		
NET OF REVENUES/EXPENDITURES - 2025	1,111,730.58	1,111,730.58		
END FUND BALANCE - ALL FUNDS	7,466,662.43	14,081,834.48		

03/09/2026

REVENUE AND EXPENDITURE REPORT FOR CANTON PUBLIC LIBRARY

Balance As Of 02/28/2026

GL Number	Description	2026 Amended Budget	YTD Balance 02/28/2026 Normal (Abnormal)	Available Balance 02/28/2026 Normal (Abnormal)	% Bdgt Used
Fund: 101 GENERAL FUND					
101-000.00-401.00	PROPERTY TAXES	8,175,000.00	7,409,472.23	765,527.77	90.64
101-000.00-539.00	STATE AID TO LIBRARIES	95,000.00	0.00	95,000.00	0.00
101-000.00-569.00	STATE GRANTS-OTHER	0.00	0.00	0.00	0.00
101-000.00-573.00	LOCAL COMMUNITY STABILIZATION SHARE	60,000.00	54,998.04	5,001.96	91.66
101-000.00-602.00	PHOTOCOPY FEES	40,000.00	5,501.93	34,498.07	13.75
101-000.00-615.00	REPLACEMENT-LIBRARY MATERIALS	7,000.00	2,629.52	4,370.48	37.56
101-000.00-651.00	MEETING ROOM RENTAL	500.00	50.00	450.00	10.00
101-000.00-656.00	PENAL FINES	61,000.00	0.00	61,000.00	0.00
101-000.00-665.00	INTEREST INCOME	150,000.00	45,909.51	104,090.49	30.61
101-000.00-668.00	COMMISSION	7,000.00	2,529.38	4,470.62	36.13
101-000.00-675.00	OTHER REVENUE	1,000.00	771.73	228.27	77.17
Revenues		8,596,500.00	7,521,862.34	1,074,637.66	87.50
Account Category: Expenditures					
101-790.00-702.00	SALARIES & WAGES	3,960,000.00	554,337.76	3,405,662.24	14.00
101-790.00-716.01	TAXES-FICA/MC	303,000.00	43,533.36	259,466.64	14.37
101-790.00-716.02	DENTAL	24,000.00	0.00	24,000.00	0.00
101-790.00-716.03	FLEXIBLE SPENDING ACCOUNT	1,100.00	129.60	970.40	11.78
101-790.00-716.04	LIFE INSURANCE/DISABILITY	16,000.00	4,048.00	11,952.00	25.30
101-790.00-716.05	MEDICAL INSURANCE	340,000.00	75,476.01	264,523.99	22.20
101-790.00-716.06	MEDICAL BUY OUTS	4,800.00	0.00	4,800.00	0.00
101-790.00-716.07	OPTICAL	7,500.00	1,215.99	6,284.01	16.21
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	7,000.00	0.00	7,000.00	0.00
101-790.00-717.01	RETIREMENT DC PLAN (401A)	52,500.00	7,632.76	44,867.24	14.54
101-790.00-717.02	RETIREMENT PENSION (MERS)	330,000.00	330,000.00	0.00	100.00
101-790.00-727.01	SUPPLIES-LIBRARY	10,000.00	3,022.29	6,977.71	30.22
101-790.00-729.00	STAFF BOOK ACCOUNT	0.00	0.00	0.00	0.00
101-790.00-730.01	BOOKS	263,000.00	28,786.09	234,213.91	10.95
101-790.00-730.02	AV (MEDIA)	89,800.00	6,300.61	83,499.39	7.02

03/09/2026

REVENUE AND EXPENDITURE REPORT FOR CANTON PUBLIC LIBRARY

Balance As Of 02/28/2026

GL Number	Description	2026 Amended Budget	YTD Balance 02/28/2026 Normal (Abnormal)	Available Balance 02/28/2026 Normal (Abnormal)	% Bdgt Used
Fund: 101 GENERAL FUND					
101-790.00-730.03	SERVICES, SUBSCRIPTIONS & PREPROCESSING	947,200.00	176,646.22	770,553.78	18.65
101-790.00-802.00	LEGAL	15,000.00	0.00	15,000.00	0.00
101-790.00-803.00	AUDIT	25,000.00	21,775.00	3,225.00	87.10
101-790.00-804.01	BANK FEES-GENERAL	500.00	0.00	500.00	0.00
101-790.00-804.02	BANK FEES-CREDIT CARD	1,200.00	170.90	1,029.10	14.24
101-790.00-850.00	COMMUNICATIONS	39,000.00	1,646.38	37,353.62	4.22
101-790.00-902.00	LEGAL NOTICES & ADS	500.00	0.00	500.00	0.00
101-790.00-921.00	ELECTRICITY	170,000.00	20,363.36	149,636.64	11.98
101-790.00-922.00	GAS	20,000.00	3,389.82	16,610.18	16.95
101-790.00-923.00	WATER	16,000.00	749.16	15,250.84	4.68
101-790.00-931.00	CLEANING/JANITORIAL SERVICES	100,500.00	11,200.00	89,300.00	11.14
101-790.00-932.01	LAWN & GROUNDS	56,000.00	0.00	56,000.00	0.00
101-790.00-932.02	SNOW & ICE	38,000.00	13,190.00	24,810.00	34.71
101-790.00-933.00	BUILDING SECURITY	8,000.00	1,667.94	6,332.06	20.85
101-790.00-934.01	OFFICE EQUIPMENT MAINTENANCE CONTRACTS	600.00	0.00	600.00	0.00
101-790.00-934.02	MISCELLANEOUS CONTRACTS & INSPECTIONS	19,000.00	2,535.80	16,464.20	13.35
101-790.00-934.03	HVAC MAINTENANCE CONTRACTS	20,000.00	0.00	20,000.00	0.00
101-790.00-935.00	BUILDING REPAIRS	25,000.00	565.00	24,435.00	2.26
101-790.00-936.00	EQUIPMENT REPAIRS	20,000.00	601.80	19,398.20	3.01
101-790.00-941.00	COPY MACHINE CHARGES	8,000.00	938.44	7,061.56	11.73
101-790.00-942.00	POSTAGE METER CHARGES	2,500.00	472.89	2,027.11	18.92
101-790.00-965.00	BUILDING IMPROVEMENTS	25,000.00	0.00	25,000.00	0.00
101-790.00-969.00	INSURANCE	74,000.00	3,424.00	70,576.00	4.63
101-790.00-973.00	LAND IMPROVEMENTS-DEPRECIATING	0.00	0.00	0.00	0.00
101-790.00-974.00	BUILDINGS, FIXTURES & IMPROVEMENTS	535,000.00	0.00	535,000.00	0.00
101-790.00-975.00	FURNITURE AND EQUIPMENT	500,000.00	0.00	500,000.00	0.00
101-790.00-976.00	LIBRARY MATERIALS	0.00	0.00	0.00	0.00
101-790.00-978.00	HARDWARE	209,000.00	6,025.30	202,974.70	2.88
101-790.00-979.00	SOFTWARE	74,000.00	0.00	74,000.00	0.00
101-790.00-998.00	PROPERTY TAX REFUNDS	2,000.00	634.08	1,365.92	31.70

03/09/2026

REVENUE AND EXPENDITURE REPORT FOR CANTON PUBLIC LIBRARY

Balance As Of 02/28/2026

GL Number	Description	2026 Amended Budget	YTD Balance 02/28/2026 Normal (Abnormal)	Available Balance 02/28/2026 Normal (Abnormal)	% Bdgt Used
Fund: 101 GENERAL FUND					
101-790.01-808.01	MEMBERSHIP DUES-ADMINISTRATION-DIRECTOR	1,200.00	215.00	985.00	17.92
101-790.01-808.02	MEMBERSHIP DUES-ADMINISTRATION-TRUSTEES	300.00	70.00	230.00	23.33
101-790.01-861.01	CONFERENCES-ADMINISTRATION-DIRECTOR	6,000.00	25.00	5,975.00	0.42
101-790.01-861.02	CONFERENCES-ADMINISTRATION-TRUSTEES	4,000.00	1,012.07	2,987.93	25.30
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	13,000.00	1,399.69	11,600.31	10.77
101-790.02-727.02	SUPPLIES-BUSINESS SERVICES-BUILDING	25,500.00	1,503.10	23,996.90	5.89
101-790.02-727.03	SUPPLIES-BUSINESS SERVICES-JANITORIAL	16,900.00	2,819.43	14,080.57	16.68
101-790.02-728.00	POSTAGE-BUSINESS SERVICES	2,800.00	2,216.56	583.44	79.16
101-790.02-807.01	PROF SERVICES-PAYROLL FEES	16,500.00	3,455.46	13,044.54	20.94
101-790.02-807.02	PROF SERVICES-BUSINESS SERVICES	12,600.00	118.00	12,482.00	0.94
101-790.02-808.01	MEMBERSHIP DUES-BUSINESS SERVICES-GEN	1,675.00	1,044.00	631.00	62.33
101-790.02-808.02	MEMBERSHIP DUES-BUSINESS SERVICES-MISC	10,725.00	642.00	10,083.00	5.99
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	4,700.00	1,000.00	3,700.00	21.28
101-790.02-809.03	STAFF DEVELOPMENT-TRAINING	5,000.00	0.00	5,000.00	0.00
101-790.02-861.00	CONFERENCES-BUSINESS SERVICES	10,500.00	960.09	9,539.91	9.14
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	1,200.00	0.00	1,200.00	0.00
101-790.02-901.00	PRINTING-BUSINESS SERVICES	1,300.00	610.00	690.00	46.92
101-790.03-727.01	SUPPLIES-CIRCULATION SERVICES-CIRC	5,500.00	1,567.24	3,932.76	28.50
101-790.03-727.02	SUPPLIES-CIRCULATION SERVICES-PAGES	5,200.00	0.00	5,200.00	0.00
101-790.03-727.03	SUPPLIES-CIRCULATION SERVICES-TPW	20,400.00	3,143.02	17,256.98	15.41
101-790.03-728.00	POSTAGE-CIRCULATION SERVICES	180.00	26.92	153.08	14.96
101-790.03-805.00	ONLINE INFO-CIRCULATION SERVICES	23,460.00	18,349.16	5,110.84	78.21
101-790.03-807.00	PROF SERVICES-CIRCULATION SERVICES	54,000.00	8,025.72	45,974.28	14.86
101-790.03-808.00	MEMBERSHIP DUES-CIRCULATION SERVICES	1,650.00	470.00	1,180.00	28.48
101-790.03-861.00	CONFERENCES-CIRCULATION SERVICES	7,000.00	3,488.00	3,512.00	49.83
101-790.03-862.00	MILEAGE-CIRCULATION SERVICES	600.00	0.00	600.00	0.00

03/09/2026

REVENUE AND EXPENDITURE REPORT FOR CANTON PUBLIC LIBRARY
Balance As Of 02/28/2026

GL Number	Description	2026 Amended Budget	YTD Balance 02/28/2026 Normal (Abnormal)	Available Balance 02/28/2026 Normal (Abnormal)	% Bdgt Used
Fund: 101 GENERAL FUND					
101-790.04-727.00	SUPPLIES-ENGAGEMENT & DESIGN	1,500.00	219.01	1,280.99	14.60
101-790.04-728.00	POSTAGE-ENGAGEMENT & DESIGN	20,000.00	370.00	19,630.00	1.85
101-790.04-806.00	PROGRAMMING-ENGAGEMENT & DESIGN	40,000.00	1,681.00	38,319.00	4.20
101-790.04-807.00	PROF SERVICES-ENGAGEMENT & DESIGN	35,000.00	570.00	34,430.00	1.63
101-790.04-808.00	MEMBERSHIP DUES-ENGAGEMENT & DESIGN	1,000.00	215.00	785.00	21.50
101-790.04-861.00	CONFERENCES-ENGAGEMENT & DESIGN	8,000.00	1,609.59	6,390.41	20.12
101-790.04-862.00	MILEAGE-ENGAGEMENT & DESIGN	1,200.00	0.00	1,200.00	0.00
101-790.04-880.00	COMMUNITY PROMOTION-MARKETING	25,000.00	127.99	24,872.01	0.51
101-790.04-901.00	PRINTING-ENGAGEMENT & DESIGN	40,000.00	0.00	40,000.00	0.00
101-790.05-727.00	SUPPLIES-INFORMATION SERVICES	2,750.00	779.32	1,970.68	28.34
101-790.05-728.00	POSTAGE-INFORMATION SERVICES	1,000.00	256.52	743.48	25.65
101-790.05-808.00	MEMBERSHIP DUES-INFORMATION SERVICES	2,200.00	1,012.00	1,188.00	46.00
101-790.05-861.00	CONFERENCES-INFORMATION SERVICES	20,000.00	4,544.68	15,455.32	22.72
101-790.05-862.00	MILEAGE-INFORMATION SERVICES	1,530.00	0.00	1,530.00	0.00
101-790.06-727.00	SUPPLIES-INFORMATION TECHNOLOGY	28,000.00	0.00	28,000.00	0.00
101-790.06-805.00	ONLINE INFO-INFORMATION TECHNOLOGY	330,000.00	119,360.56	210,639.44	36.17
101-790.06-808.00	MEMBERSHIP DUES-INFORMATION TECHNOLOGY	2,000.00	137.50	1,862.50	6.88
101-790.06-809.00	STAFF DEVELOPMENT-IT-TRAINING	11,000.00	7,655.10	3,344.90	69.59
101-790.06-861.00	CONFERENCES-INFORMATION TECHNOLOGY	11,000.00	3,283.00	7,717.00	29.85
101-790.06-862.00	MILEAGE-INFORMATION TECHNOLOGY	1,000.00	0.00	1,000.00	0.00
Expenditures		9,204,270.00	1,514,460.29	7,689,809.71	16.45
Fund 101 - GENERAL FUND:					
TOTAL REVENUES		8,596,500.00	7,521,862.34	1,074,637.66	87.50
TOTAL EXPENDITURES		9,204,270.00	1,514,460.29	7,689,809.71	16.45
NET OF REVENUES & EXPENDITURES:		(607,770.00)	6,007,402.05	(6,615,172.05)	
BEG. FUND BALANCE - ALL FUNDS		6,962,701.85	6,962,701.85		
NET OF REVENUES/EXPENDITURES - 2025		1,111,730.58	1,111,730.58		
END FUND BALANCE - ALL FUNDS		7,466,662.43	14,081,834.48		

03/09/2026

CHECK REGISTER FOR CANTON PUBLIC LIBRARY
CHECK DATE 02/01/2026 - 02/28/2026

Check Date	Check	Vendor	Vendor Name	Description	Amount
Bank GEN GENERAL CHECKING					
02/04/2026	56015	1004	AFLAC	MONTHLY REMITTANCE-JANUARY	120.60
02/04/2026	56016	1406	AMERICAN UNITED LIFE INSURANCE CO	LIFE/DISABILITY INSURANCE MONTHLY PREMIUM	1,295.06
02/04/2026	56017	1420	AMERICAN UNITED LIFE INSURANCE CO	EMPLOYEE ASSISTANCE PROGRAM (EAP) MONTHLY FEE	25.50
02/04/2026	56018	1473	AUNT FLOW	QUARTERLY SHIPMENTS OF MENSTRUAL PRODUCTS	456.00
02/04/2026	56019	MISC ILL	CLINTON-MACOMB PUBLIC LIBRARY	ILL REPLACEMENT FEES	26.95
02/04/2026	56020	1159	HOME DEPOT CREDIT SERVICES	FUSES AND CLR CLEANER	56.78
02/04/2026	56021	1460	NEWSBANK, INC	ACCESS WORLD NEWS & DET NEWS SUBSCRIPTION 2026	9,559.00
02/04/2026	56022	1232	ODP BUSINESS SOLUTIONS	POSTER PRINTER PAPER, 2 ROLLS	204.76
02/04/2026	56023	1383	PITNEY BOWES RESERVE ACCOUNT	PITNEY BOWES RESERVE ACCT REPLENISHMENT #13803515	2,500.00
02/04/2026	56024	1126	PLAYAWAY PRODUCTS LLC	BOOK FOR STORYTIME KIT	68.94
02/04/2026	56025	1273	SCHOLASTIC INC	LIT LAB/ROBLOX BOOK GROUP	487.90
02/04/2026	56026	MISC ILL	SOUTHFIELD PUBLIC LIBRARY	ILL REPLACEMENT FEES	15.00
02/04/2026	56027	MISC ILL	ST. PAUL PUBLIC LIBRARY	ILL REPLACEMENT FEES	20.00
02/04/2026	56028	1309	THE NEW YORK TIMES	NYT GAMES SUBSCRIPTION 2026	2,080.00
02/04/2026	56029	1345	WHITE PINE LIBRARY COOPERATIVE	INTERLOAN SERVICES - BILLED QUARTERLY	93.50
02/06/2026	678(A)	1009	AMAZON CAPITAL SERVICES	OFFICE SUPPLIES	717.62
02/06/2026	679(A)	1425	BEARDED FISH AQUATICS	AQUARIUM MAINTENANCE & SUPPLIES	195.00
02/06/2026	680(A)	1094	CRIMSON MULTIMEDIA DISTRIBUTION, IN	62 ADULT VIDEO GAMES	652.24
02/06/2026	681(A)	1109	DUNN RITE MAINTENANCE, INC	JANITORAIL SERVICES	5,600.00
02/06/2026	682(A)	1697	EMPLOYEE BENEFITS CORPORATION	FSA ADMIN FEES-JANUARY	64.80
02/06/2026	683(A)	1379	INGRAM LIBRARY SERVICES	BOOKS & PREPROCESSING FEES	3,667.19
02/06/2026	684(A)	1176	KANOPY, INC	KANOPY - STREAMING VIDEO PLAY CREDITS 2026	1,008.10
02/06/2026	685(A)	1188	LIBRARY DESIGN ASSOCIATES, INC.	L&M FOR ADULT OPEN STUDY AREA	2,290.00
02/06/2026	686(A)	1193	LONG PLUMBING	SERVICE CALL-SUMP PUMP ALARM	75.00
02/06/2026	687(A)	1212	MIDWEST COLLABORATIVE FOR LIBRARY S	MORNINGSTAR INVESTING CENTER SUBSCRIPTION 2026	5,074.65
02/06/2026	688(A)	1213	MIDWEST TAPE	AV (MEDIA) & PREPROCESSING FEES	30,411.19
02/06/2026	689(A)	1228	NORTHSTAR MAT SERVICE	BI-WEEKLY MAT SERVICE	99.10
02/06/2026	690(A)	1235	OVERDRIVE, INC.	14 EBOOKS, 12 AUDIOBOOKS	17,069.71
02/06/2026	691(A)	1253	PROQUEST LLC	SYNDETIC RENEWAL1	7,589.29
02/06/2026	692(A)	1264	RELIABLE LANDSCAPING, INC.	SNOW & ICE MANAGEMENT	11,200.00
02/06/2026	693(A)	1187	THE LIBRARY CORPORATION	ONLINE SERVICES CS- TPW	6,354.81
02/11/2026	705(E)	1225	NATIONWIDE RETIREMENT SOLUTIONS	457BR EMPLOYEE CONTRIBUTIONS	500.00
02/11/2026	706(E)	1225	NATIONWIDE RETIREMENT SOLUTIONS	457B + 457BC EMPLOYEE CONTRIBUTIONS	9,566.13

03/09/2026

CHECK REGISTER FOR CANTON PUBLIC LIBRARY
CHECK DATE 02/01/2026 - 02/28/2026

Check Date	Check	Vendor	Vendor Name	Description	Amount
02/11/2026	707(E)	1225	NATIONWIDE RETIREMENT SOLUTIONS	401A EMPLOYER CONTRIBUTIONS	1,908.19
02/11/2026	708(E)	1240	PAYLOCITY	PAYROLL PROCESSING FEES	1,075.65
02/11/2026	709(E)	1240	PAYLOCITY	PICTURE FRAMES FOR DISPLAY FROM DOLLAR STORE - DS	141.80
02/16/2026	704(E)	1476	JP MORGAN CHASE BANK-ONE CARD	G-25 LED GLOBES	17,814.11
02/18/2026	56030	1051	BLUE CARE NETWORK OF MICHIGAN	COVERAGE - MARCH 2026	28,170.01
02/18/2026	56031	1074	CANTON TOWNSHIP WATER DEPARTMENT	WATER & SEWER 11/02/2025-12/29/2025	749.16
02/18/2026	56032	1100	DEMCO, INC.	TPW SUPPLIES	853.03
02/18/2026	56033	1108	DTE ENERGY	ELECTRICITY AND GAS MONTHLY CHARGES 1/10/26-2/9/26	12,285.46
02/18/2026	56034	1693	LENNY F. PRICE	2/21/2026 MUSIC FOR EVERYONE	300.00
02/18/2026	56035	1243	PETTY CASH	STELLAR STAFF AWARDS REPLENISHMENT	835.00
02/18/2026	56036	1273	SCHOLASTIC INC	MARCH LIT LAB	86.16
02/18/2026	56037	1341	WAYNE COUNTY TREASURER	MONTHLY DELINQUENT TAX SETTLEMENT INVOIC	634.08
02/20/2026	694(A)	1009	AMAZON CAPITAL SERVICES	ORDER NOT TO EXCEED \$300	418.33
02/20/2026	695(A)	1425	BEARDED FISH AQUATICS	AQUARIUM MAINTENANCE & SUPPLIES	170.00
02/20/2026	696(A)	1094	CRIMSON MULTIMEDIA DISTRIBUTION, IN	57 ADULT VIDEO GAMES	588.95
02/20/2026	697(A)	1697	EMPLOYEE BENEFITS CORPORATION	FSA ADMIN FEES-FEBRUARY	64.80
02/20/2026	698(A)	1379	INGRAM LIBRARY SERVICES	BOOKS & PREPROCESSING FEES	14,885.99
02/20/2026	699(A)	1188	LIBRARY DESIGN ASSOCIATES, INC.	JUPITER SIGN HOLDERS FOR LIBRARY SHELF ENDCAPS	2,760.00
02/20/2026	700(A)	1213	MIDWEST TAPE	AV (MEDIA) & PREPROCESSING FEES	376.09
02/20/2026	701(A)	1228	NORTHSTAR MAT SERVICE	BI-WEEKLY MAT SERVICE	99.10
02/20/2026	702(A)	1235	OVERDRIVE, INC.	35 EBOOKS	19,596.42
02/20/2026	703(A)	1327	UNIQUE MANAGEMENT SERVICES	COLLECTION AGENCY	399.60
02/25/2026	710(E)	1203	MERS	EMPLOYEE PENSION DEDUCTION	4,488.50
02/25/2026	711(E)	1225	NATIONWIDE RETIREMENT SOLUTIONS	457BR EMPLOYEE CONTRIBTIONS	500.00
02/25/2026	712(E)	1225	NATIONWIDE RETIREMENT SOLUTIONS	457B + 457BC EMPLOYEE CONTRIBUTIONS	9,614.30
02/25/2026	713(E)	1225	NATIONWIDE RETIREMENT SOLUTIONS	401A EMPLOYER CONTRIBUTIONS	1,908.19
02/25/2026	714(E)	1240	PAYLOCITY	PAYROLL PROCESSING FEES	1,039.38
02/25/2026	715(E)	1240	PAYLOCITY	LONGEVITY AWARD - 30 YEARS - CRAIG	826.42
GEN TOTALS:					
Total of 61 Checks:					241,733.54
Less 0 Void Checks:					0.00
Total of 61 Disbursements:					241,733.54



Director's Report March 2026

1. At this month's meeting, you will begin your discussions of the 2027 budget, specifically the Library Materials budget and the library's compliance with the Patient Protection and Affordable Care Act.

Included in the board packet is Marian Nicholson's analysis of the library's compliance with the PPACA. The Library Materials recommendation from Collections Specialist Lisa Craig follows here:

We recommend that the Library Board of Trustees maintain the materials budget at 15% of the 2027 Canton Public Library budget. The Board has historically supported allocating 15% of the total budget to materials, and seeing the online collections grow. This direction has allowed the Information Services Department to increase spending for online resources while still serving our patrons' needs for physical collections. The library's print materials, videogames and DVD collections remain popular despite slight declines. In 2025, 49% of our checkout was for print, 12% was for AV and 38% was for e-materials.

E-materials—particularly e-audiobooks—continue to grow in popularity. Our two most prominent vendors for these formats are OverDrive (Libby) and Midwest Tape (Hoopla). Both continue to gain significant numbers of new users each year. In 2025 we welcomed 1695 new users to Hoopla and 1897 to Libby. While the newly introduced 12 checkout per month limit for Hoopla will slow growth, overall use will continue to rise. These two services would account for nearly 60% of the planned materials budget for 2027.

Keeping the materials budget at 15% helps us provide just-in-time (anticipatory) delivery of collections, giving patrons ready access to the formats they prefer.

2. You will recall from last month's Director's Report that effective January 1, we have reduced the number of monthly hoopla borrows to twelve (was 20) as a method of mitigating the costs while enabling a more sustainable use of this service, which remains popular within our community. The statistics for January show that we spent approximately \$150 less than we did in the prior month. Analysis by Collections Specialist Lisa Craig shows that we are still increasing our users (203 new patrons used hoopla in January) and holding steady on average borrows per patron (4.7 borrows/patron in January vs. 4.8 borrows/patron in December).

Upshot: We spent less in January while holding steady on average borrows per patron despite adding new hoopla users, so our approach is working. Lisa Craig will continue to monitor hoopla costs and usage.

3. In personnel news, Circulation Services Page II Jaishree Kadarmandalgi retired on January 23 after sixteen years of service with us. Part-time Librarian Maia Morgan and her husband Myles Weiss welcomed their baby girl, Nina, on January 17. Pages Caitlyn Coy and Vivian Eyster accepted promotions to Page II.
4. On March 16, we implemented a soft launch of online room reservations. This gives us some time to work out the kinks before we put out any publicity. My thanks to Laurie Golden and Carl Swanberg for leading the charge with their departments, particularly Laurie and Engagement & Design Operations Assistant Jenny Christenson.
5. Up next, we hope to implement a new printer/copier payment system before the summer. Our current system is end-of-life and we are looking at systems that accept card payments as well as cash.
6. We will be posting soon for substitute Circulation Assistants to move our Home Delivery in-house. The popularity of the service has, as predicted, tilted the financial scales where it makes more sense for us to make deliveries ourselves. We are also looking at the best routing app for our needs.
7. The auditors from Plante Moran have completed our 2025 audit, and all looks good once again thanks to Accountant Debbie McHugh. The auditors will present the audit to you at your April meeting.
8. With our 2025 books closed, we will have a 1st Quarter Budget Amendment at your April meeting to officially pull forward the Capital Outlay items that were not completed in 2025, among other adjustments.

Respectfully submitted,
Eva Davis, Director



Patient Protection and Affordable Care Act (PPACA) Discussion for Plan Year 2026/27

In preparation for the library's healthcare plan renewal, scheduled for approval by the board in June 2026 (for plan year August 1, 2026, through July 31, 2027), the board will once again discuss the benefits and drawbacks of the library's full compliance with the Patient Protection and Affordable Care Act (PPACA).

BACKGROUND

Canton Public Library policy [Employee Policy Handbook] restricts benefits, including healthcare insurance, to regular full-time or salaried 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 during a measurement period.

For the calendar year 2025, Canton Public Library reported an average of 27 FTE eligible employees to the Internal Revenue Service: 25 regular full-time or salaried employees who were offered coverage and two FTEs who were not offered coverage. An additional 19 part-time employees met the PPACA 130-hour standard *for at least one month of the year*; only one of those worked an average of more than 125 hours per month.

IRS Employer Mandate requirement 4980H (a) states that 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 not liable for the 4980H (a) penalty because we meet the "all but five" criteria.

Under the IRS Employer Mandate requirement 4980H(b), an ALE must offer coverage that provides minimum value and is affordable to all FTE employees each month. The penalty for noncompliance is up to \$5,010 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 \$10,020, for the two uninsured FTEs.

OPTIONS & IMPACTS

CPL currently employs 25 full-time or salaried employees: 21 are enrolled in our health care coverage (HCC), and four receive HCC through family members. Adding two FTE employees and their spouses and/or dependents to our current healthcare plan is estimated to increase costs by \$32,500, based on current average contract rates 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 under PPACA will be offered health care coverage.
- Based on current contract costs, **coverage for two FTE employees and spouses/dependents is approximately \$32,500 annually.** However, should more regular part-time employees reach the 130-hour-per-month average, the library would be obliged to offer HCC when they become eligible (which could be mid-year, as the measurement period is limited to three months).
- Employees offered health care coverage will no longer be eligible for Marketplace subsidies if they 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 policy change to expand healthcare coverage to all FTE employees who meet the PPACA eligibility requirements.

*Our current policy distinguishes between those who qualify for benefits, regular full-time/salaried employees, and all other employees. *Allowing some regular part-time employees to receive HCC benefits calls into question their exclusion from other benefits.* If they qualify for HCC, the same argument could be made for inclusion in dental insurance, long- and short-term disability insurance, life insurance, 401(a) matching and annual vision claim reimbursements.

RETAIN CURRENT COVERAGE PER LIBRARY POLICY

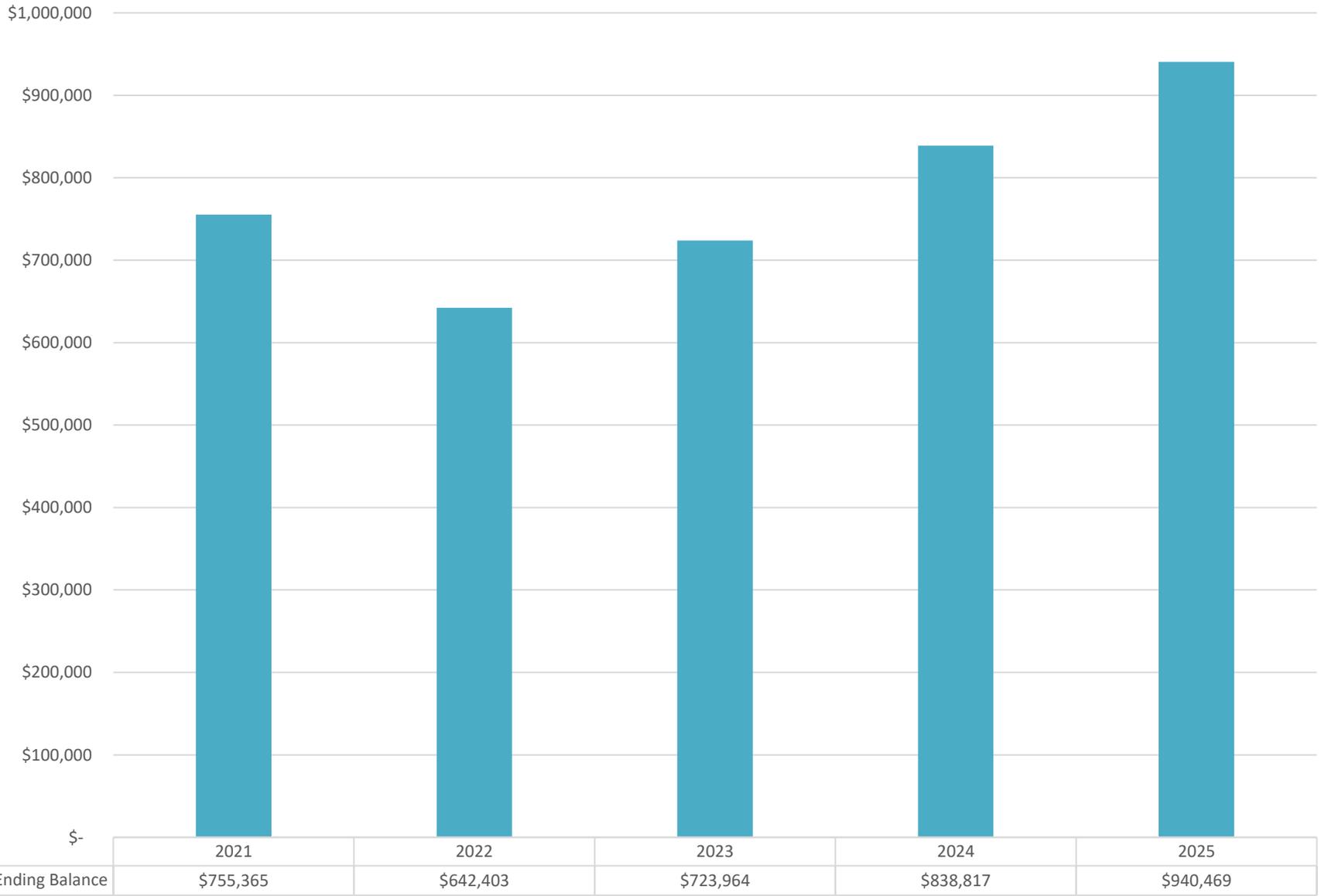
- CPL will continue to be non-compliant with federal law under current PPACA mandates.
- Only regular full-time or salaried employees, as defined by the Employee Policy Handbook, will be offered HCC for the 2026-2027 contract year.
- Employees without health care coverage may be eligible for Marketplace subsidies.
- If a PPACA-eligible employee purchases coverage through the public exchange and qualifies for subsidies, CPL will be liable for an annual penalty, currently \$5,010 per eligible employee, a **total exposure of \$10,020 for calendar year 2026.**

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 2026-27 plan year. If the board directs us to continue offering coverage only to regular full-time or salaried employees per our current policy, we will proceed with Kapnick to evaluate plans and pricing. If the board directs us to expand coverage to comply with PPACA mandates, we need time to make those offers and work with Kapnick to update our employee census data and obtain additional plan bids.

In either case, the board will review the providers and plans and vote to approve one at the June 25, 2026, meeting. The board will also vote on the PA-152 employer/employee insurance cost-sharing, selecting either the hard cap or an 80%/20% split, as you do each year.

Endowment Fund Activity



\$352,656 transferred to CCF effective June 26, 2015

■ Ending Balance