



LEELANAU
TOWNSHIP LIBRARY

119 Nagonaba St. Northport, MI 49670

www.leelanautownshiplibrary.org

**Leelanau Township Library Meeting of the Board of Trustees
Monday January 22, 2024 7-9 pm in the Library and on Zoom**

Meeting ID: 482 391 5571

- 1. Call to Order**
- 2. Approval of December Minutes**
- 3. Public Comment**
- 4. Directors Report**
- 5. Financial Report**
- 6. Old Business**
 - 1. Strategic Planning**
 - 2. Facilities Study Initiative**
 - 3. Budget**
 - 4. Memorandum of Understanding with the Friends of LTL**
- 7. New Business**
 - 1.**
- 8. Public comment**
- 9. Adjournment**

Next meeting: Feb 26, 2024 at 7pm

DRAFT Leelanau Township Library Board of Trustees Meeting Minutes for December 18, 2023

Present: Rick Gans, Mark Morton, Amanda Kruk Jamie Scripps, Mary Robertson

Members absent: Dale Lersch,

Staff Present: Julie Alpers-Preneta, director

Friends and Public Present: Alana Osumi, Anne Harper, Alison Arthur

- I. Call to Order. The meeting was called to order by Mark Morton at 7:01 pm.
- II. Approval of November Minutes
 - A. Public comment #1 is to be fixed to state Tom's charges per page while Huntington provides free faxing for customers
 - B. Title of Mike McMillian's position to be corrected to "Township Supervisor"
 - C. Rick moves to approve, Mary seconds. Unanimous approval.
- III. Public Comment, None
- IV. Directors Report.
 - A. Julie reviewed the report and mentioned overall numbers reflect the slower season of the library but digital circulation numbers are a bit higher. New families have joined the weekly children's program, new participants in the monthly book group.
 - B. Adding Hoopla, a digital media service for patrons, was discussed. Mark outlined use of Hoopla at Leland Public Library: Checkouts are currently limited to 4 per month - this limit is in place in part of the hard predictability in price because there are different fees for different circulations(e.g audiobooks are less than shows). Libby is overall currently more popular but there is use for Hoopla. Mark proposed a \$2,000 budget for the first year and the board agreed to kick this service off in January 2024 which will impact this FY. Jamie suggested an educational program teaching how to use Hoopla and other offered services.
 - C. Mary asked about outreach to NPS. Julie noted the kindergartners currently come to the library monthly for story time, receive library cards. Jamie suggested partnering with NPS to add the library card application to mailed packets kids receive annually before start of school year. This would likely be a coordination around July.
 - D. Julie noted that she plans to switch the LTL website from being hosted on Ploud to a site builder like Wix to improve the quality of the website and the user experience. Mark confirms that Leland Public Library uses Wix.
- V. Financial Reports
 - A. Rick moved to approve, Jamie seconded. Unanimous approval.
- VI. Old Business
 - A. Strategic Planning
 1. Rick is completing further research on this but no notable updates
 - B. Facilities Study Initiative
 1. Rick has new drafts for the township and village. Township version will be introduced in its January meeting. TBD for the village's introduction time
 - C. Budget

1. Julie reviewed the budget for FY 2024-2025.
2. Julie confirmed \$20,000 from Wells Fargo is not included on this budget as it will likely be received beforehand.
3. Mark led a discussion on salary increases for 2024. 4% for Julie, raise for Erin specifically due to extra duties (8%), Other employees increase at 4%(which follows the cost of living increase). A discussion around these increases included awareness that these salaries are paid with taxpayer money and that the increases need to be well explained.
4. An end of year bonus was discussed. Mark said that this could be allowed if it is budgeted for initially, but it was agreed that a salary increase is more beneficial for the employees and also caution against setting a precedent for expecting annual bonuses.
5. 703-707 are approximations until Marilyn works on them
6. 728. Repairs and maintenance was discussed about sharing with township, Rick suggested raising this line to \$1,000
7. 730. Furnishings costs to go down since no new computers are needed
8. 746. Mark mentioned the Library of things. Several ideas of items to add including color correcting glasses, a metal detector, a cricket loom. it was suggested to raise this line item to \$1,000.
9. 750. Hoopla costs need to move to 744
10. 760. Rick suggested adding to the PR/ad fund to let folks know what we have accomplished ahead of election year. Suggested \$1,500
11. 801.1 will go down since no longer in "set up" mode with Marilyn
12. 801.3 First time audit, keep at \$5000 until we know how much. Mark mentioned an audit cost about \$3,000 at Leland but that was during an unpredictable time of COVID lockdowns.
13. 850. adding a fax line so this increases.
14. 922. Julie has not seen a sewer bill yet, so this is an estimation.
15. If money allocated for construction is not used, Rick noted the budget will be updated accordingly

D. Memorandum of Understanding with the FOLTL

1. Since it is currently a draft, it is not being voted on yet. Friends also need to review.
2. Distribution- Julie has timing concerns, as the draft of the agreement suggests for the library to receive the funds in the 4th quarter of the LTL FY, giving Julie only 2-3 months to spend the funds. It was suggested that we move the distribution timing from Jan/Feb to around July.
3. Administrative functions- forwarding contact info of donors was discussed, possibly change the wording to include "with the exception of anonymous donors" to be clear that wishes for privacy will be respected

VII. New Business

- A. Mark distributed information about items that need to be done in the next year for the upcoming 2024 election of library board trustees. Election Day is November 5th. Each person should declare intentions to run. The deadline for delivery of

Library Board of Trustee affidavits of identity and nomination petitions to the Township Clerk is Aug 13.

VIII. Public Comment

- A. Anne Harper thanked the board for serving, asked all to speak up and to introduce agenda items/discussion topics more clearly for the public present as it is hard to follow dropping in via Zoom
- B. Anne noted regarding salaries to very clearly note why increases are given since it is taxpayer money, specifically what portion is COLA (cost of living adjustment), what is due to comparable rates. Being clear about what we are basing salary increases upon increases public trust in the board.

IX. Rick moved that the board enter into Closed Session at 8:15, Mary seconded.
Unanimous approval

X. Amanda moved that the board return to open session at 8:17, Rick seconded.
Unanimous approval

XI. Adjournment. Mark adjourned at 8:17pm

Next meeting is scheduled for January 22, 2024 at 7pm.

Notes recorded by Alana Osumi

Minutes submitted by Amanda Kruk, secretary



Directors Report December 2023

2023	2022
<u>Visitors</u>	
1018	868
<u>Webvisitors</u>	
1099	1181
<u>Circulation</u>	
Adult 706	605
Children's 185	307
Digital 562	341
New Cards 12	7

MeL

Items Borrowed 112
Items Loaned 55

Collection Development

Items added 137
Items weeded 1103

Digital Collection

Items added 11

Programs

- Crafternoons, 18 children
- Wigglers, 11 children
- NPS Kindergartners are again coming to storytime.

- Northport Book Group September - May 1:30pm on Weds in person and by Zoom
 - Sept 27 *The Loon Feather* by Iola Fuller
 - Oct 25 *Bridge of Clay* by Markus Zusak

- Nov 15 *The Soul of an Octopus* by Sy Montgomery
 - Jan 24 *Snow Child* by Eowyn Ivey
 - Feb 28 *John Woman* by Walter Mosley
 - Mar 27 *The Sum of Us* by Heather McGhee
 - Apr 24 *The Island of the Sea Women* by Lisa See
 - May 22 *Horse* by Geraldine Brooks
- Book Group on hiatus for the holidays, will return on Jan 24, 2024.
 - December 2023 had the most (562) checkouts on Overdrive/Libby to date.
 - Hoopla is live on Jan 22, 2024.
 - Cd's are being weeded to make room for the library of things to be displayed.
 - Acceptance into the Post Pandemic Public Library Cohort.
 - First Tax checks received from Township
 - Giles Estate Donation
 - ShareCare Partnership
 - BATA Zoom Passes

Upcoming:

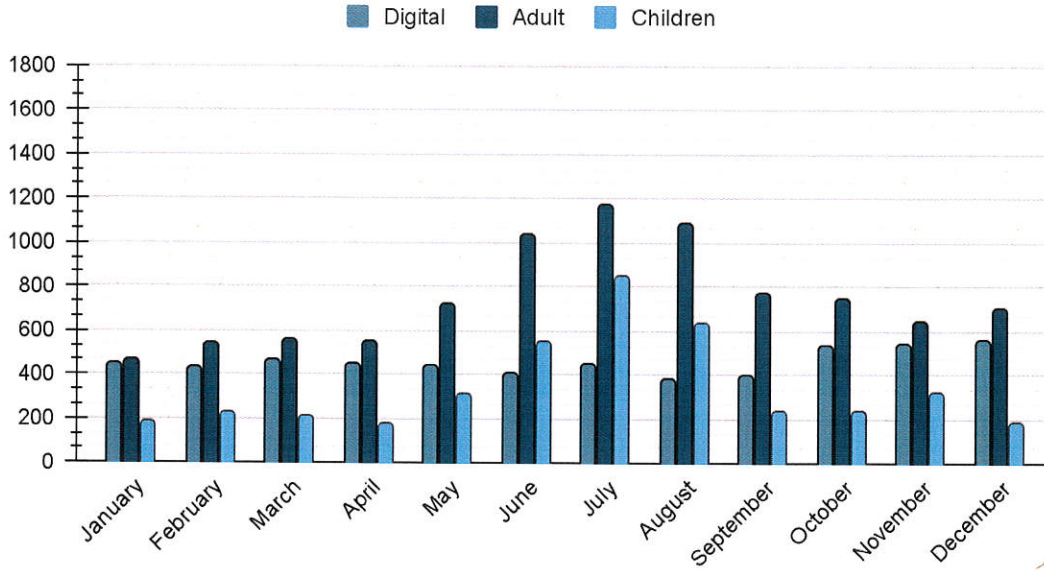
Holiday Closures January 1, 2024

Great Decisions Discussion Group

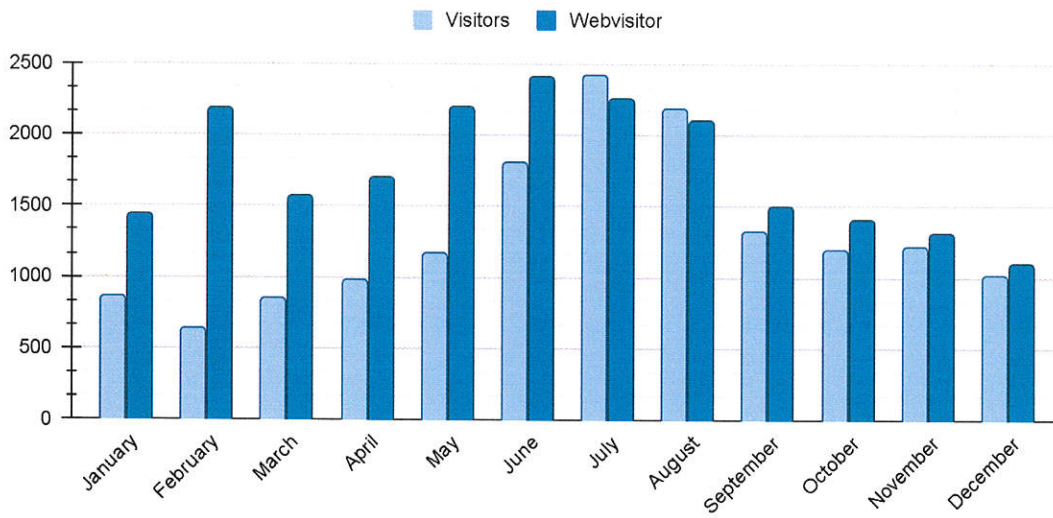
Tuesdays 1:30 - 3:00 pm Jan 9, 2024 - Feb 27, 2024

FOLTL sponsored Robert Burns Night January 23, 2024

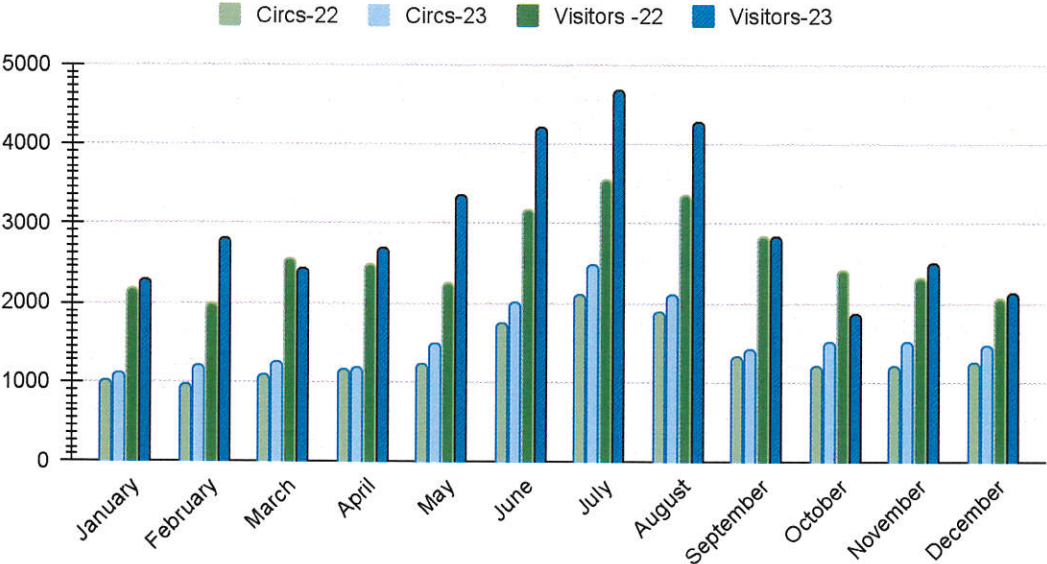
Circulation 2023



Library Traffic 2023



Circulation and Visitors 22-23



Leelanau Township Library Profit & Loss Budget Performance December 2023

	<u>Dec 23</u>	<u>Apr - Dec 23</u>	<u>YTD Remaining</u>	<u>Annual Budget</u>
Income		237,439.79		
402 · Property Tax Capture	0.00	15,591.13	-5,054.81	247,976.11
566.1 · State Library Aid	0.00	2,076.80	23.20	2,100.00
566.2 · Other Grants	0.00	220.00		
581 · County Penal Fines	0.00	2,397.15	402.85	2,800.00
602 · In House Revenues	165.00	1,118.49	-618.49	500.00
669 · Investment Interest	43.28	444.70	0.00	0.00
674.1 · Restricted Donation	0.00	86.90		
674.2 · Temporary Restricted Donation	0.00	40.00		
674.3 · Donations-Unrestricted	14.00	39,774.34	-36,774.34	3,000.00
674.5 · Leelanau Twp. Comm. Foundation	0.00	0.00	1,000.00	1,000.00
687 · Rebates & Misc. Revenue	0.00	0.00	0.00	0.00
Total Income	<u>222.28</u>	<u>299,189.30</u>	<u>-41,021.59</u>	<u>257,376.11</u>
Expense				
701 · Payroll Expenses	7,419.29	69,251.37		
702 · Salaries and Wages	0.00	0.00	31,190.11	100,441.48
703 · Social Security - Employer	465.99	4,222.30	2,005.07	6,227.37
704 · Medicare - Employer	108.97	987.46	468.94	1,456.40
705 · MI Unemployment Tax	0.00	0.00	100.00	100.00
707 · Federal Unemployment	0.00	0.00	145.00	145.00
709 · Health Insurance	1,297.56	12,975.60	2,623.44	15,599.04
710 · 401K Pension	0.00	0.00	10,000.00	10,000.00
717.1 · Property & Liability Insurance	0.00	3,787.00	0.00	3,787.00
717.2 · Workers Comp Insurance	0.00	441.00	459.00	900.00
717.3 · Notary Bond	0.00	55.00	0.00	55.00
727.1 · Postage	67.81	405.45	94.55	500.00
727.2 · Printing	0.00	25.60	224.40	250.00
727.3 · Office Supplies	67.38	3,566.89	2,433.11	6,000.00
728 · Repairs & Maintenance	640.00	3,100.00	900.00	4,000.00
729 · Building Supplies	0.00	0.00	0.00	0.00
730 · Furnishings/Equipment	0.00	2,837.28	1,162.72	4,000.00
741 · Books	2,712.67	12,392.55	5,607.45	18,000.00
742 · Audio Books	73.89	410.05	189.95	600.00
743 · Periodicals	0.00	0.00	0.00	0.00
744 · Digital Materials	586.99	4,310.20	1,189.80	5,500.00
745 · Movies	20.98	646.59	853.41	1,500.00
746 · Library of Things	87.15	559.47	190.53	750.00
747 · Programs	303.93	1,015.30	1,734.70	2,750.00
750 · Information and Technology	3,865.12	9,086.42	1,113.58	10,200.00
760 · PR and Advertising	0.00	180.00	570.00	750.00
801.1 · Bookkeeping Fees	572.25	4,275.75	1,724.25	6,000.00
801.2 · Legal Fees	0.00	0.00	1,000.00	1,000.00
801.3 · Accounting Fees	0.00	0.00	0.00	0.00
801.4 · Consultants	0.00	0.00	15,000.00	15,000.00

Leelanau Township Library Profit & Loss Budget Performance December 2023

	<u>Dec 23</u>	<u>Apr - Dec 23</u>	<u>YTD Remaining</u>	<u>Annual Budget</u>
801.5 · Recording Secretary	0.00	0.00	600.00	600.00
802 · Dues	0.00	1,619.40	80.60	1,700.00
810 · Education/TraininTransp	0.00	235.00	2,015.00	2,250.00
850 · Communications	83.99	779.38	-279.38	500.00
920 · Heating	371.12	602.02	1,197.98	1,800.00
921 · Electric	501.87	2,348.26	1,851.74	4,200.00
922 · Sewer Use Fee	0.00	0.00	800.00	800.00
923 · Trash Removal	0.00	0.00	0.00	0.00
955.1 · Bank Service Charges	0.00	0.00	0.00	0.00
955.2 · Miscellaneous	300.00	500.00	200.00	700.00
Total Expense	<u>19,546.96</u>	<u>140,615.34</u>	<u>87,445.95</u>	<u>228,061.29</u>
Net Income	<u><u>-19,324.68</u></u>	<u><u>158,573.96</u></u>	<u><u>-128,467.54</u></u>	<u><u>29,314.82</u></u>

Leelanau Township Library

Balance Sheet

As of December 31, 2023

Dec 31, 23

ASSETS

Current Assets

Checking/Savings

000-001 · HB Checking 0284 5,787.55

000-002 · HB MM Savings 0297 164,657.11

Total Checking/Savings 170,444.66

Total Current Assets 170,444.66

TOTAL ASSETS 170,444.66

LIABILITIES & EQUITY

Liabilities

Current Liabilities

Accounts Payable

20000 · Accounts Payable 6,519.83

Total Accounts Payable 6,519.83

Other Current Liabilities

24000 · Payroll Liabilities 143.00

241 · MI State Withholding 1,253.95

242 · Federal Withholding 309.00

243 · Social Security - Co 465.99

244 · Medicare - Co 108.97

247 · Social Security - Employee 465.99

248 · Medicare - Employee 108.97

Total Other Current Liabilities 2,855.87

Total Current Liabilities 9,375.70

Total Liabilities 9,375.70

Equity

30000 · Opening Balance Equity 239,934.79

Net Income -78,865.83

Total Equity 161,068.96

TOTAL LIABILITIES & EQUITY 170,444.66

Leelanau Township Library
Profit & Loss
December 2023

	<u>Dec 23</u>
Income	
602 · In House Revenues	165.00
669 · Investment Interest	43.28
674.3 · Donations-Unrestricted	14.00
Total Income	<u>222.28</u>
Expense	
701 · Payroll Expenses	7,419.29
703 · Social Security - Employer	465.99
704 · Medicare - Employer	108.97
709 · Health Insurance	1,297.56
727.1 · Postage	67.81
727.3 · Office Supplies	67.38
728 · Repairs & Maintenance	640.00
741 · Books	2,712.67
742 · Audio Books	73.89
744 · Digital Materials	586.99
745 · Movies	20.98
746 · Library of Things	87.15
747 · Programs	303.93
750 · Information and Technology	3,865.12
801.1 · Bookkeeping Fees	572.25
850 · Communications	83.99
920 · Heating	371.12
921 · Electric	501.87
955.2 · Miscellaneous	300.00
Total Expense	<u>19,546.96</u>
Net Income	<u><u>-19,324.68</u></u>

10:27 AM
01/19/24
Accrual Basis

Leelanau Township Library
General Ledger
As of December 31, 2023

Type	Date	Num	Name	Memo	Split	Amount	Balance
000-001 · HB Checking 0284							
Check	12/01/2023	auto	Google	Google Workspace	750 · Information and Technology	-18.00	5,995.38
Check	12/01/2023	DC	Postmaster	postage: Anchorage AK	727.1 · Postage	-17.05	5,977.38
Check	12/01/2023	DC	Postmaster	stamps	727.1 · Postage	-39.60	5,960.33
Deposit	12/05/2023			Deposit	727.3 · Office Supplies	65.32	5,920.73
Check	12/06/2023	1109	Consumers Energy	Inv #205101744969 Oct/Nov 2023	921 · Electric	-183.27	5,986.05
Liability Check	12/07/2023		QuickBooks Payroll Service	Created by Payroll Service on 12/06/2023	2111 · *Direct Deposit Liabilities	-3,273.20	5,802.78
Paycheck	12/08/2023	DD1059	Erin A Connolly	Direct Deposit	-SPLIT-	0.00	2,529.58
Paycheck	12/08/2023	DD1061	Marie E Gaspari	Direct Deposit	-SPLIT-	0.00	2,529.58
Paycheck	12/08/2023	DD1062	Mary Ann Lassaline	Direct Deposit	-SPLIT-	0.00	2,529.58
Paycheck	12/08/2023	DD1060	Julie A Preneta	Direct Deposit	-SPLIT-	0.00	2,529.58
Check	12/08/2023	auto	Adobe Inc	2447760595: Acrobat Pro	750 · Information and Technology	-29.99	2,499.59
Check	12/08/2023	DC	The Historical Society of Michigan	Book	741 · Books	-17.95	2,481.64
Check	12/08/2023	online	Blue Care Network of Michigan	00625279: January 2024	709 · Health Insurance	-1,297.56	1,184.08
Check	12/13/2023	DC	Charter Communications	5323301, reference O632243394 Nov 2023 statem-	-SPLIT-	-163.99	1,020.09
Check	12/14/2023	1110	Amazon Capital Services	Inv #1JPR-TDXQ-FXM6 December 2023	-SPLIT-	-547.11	472.98
Check	12/14/2023	1111	Baker & Taylor	L5453842: November 2023	-SPLIT-	-837.84	-364.86
Check	12/14/2023	1112	Bookkeeping Services Inc	7729: November 2023	801.1 · Bookkeeping Fees	-239.50	-604.36
Check	12/14/2023	1113	Consumers Energy	1030 4900 3678: 11/15/23-11/29/23	921 · Electric	-108.33	-712.69
Check	12/14/2023	Debit Card	Cengage Learning Inc/Gale	83042934	741 · Books	-158.35	-871.04
Check	12/14/2023	1115	Dolls & More	Canvas Totes	955.2 · Miscellaneous	-300.00	-1,171.04
Check	12/14/2023	1116	Ed Kolarik	November 2023 Custodial Service	728 · Repairs & Maintenance	-320.00	-1,491.04
Check	12/14/2023	1117	Enfold Systems Inc.	15855: Application, Web Hosting 10/1/23-9/30/24	750 · Information and Technology	-212.40	-1,703.44
Check	12/14/2023	1118	Integrity Business Solutions	November 2023	-SPLIT-	-190.15	-1,893.59
Check	12/14/2023	1119	Overdrive Inc	01981/xO23439338	744 · Digital Materials	-586.99	-2,480.58
Transfer	12/14/2023		Funds Transfer	VOID: original check sent to Vendor was unsigned-	000-002 · HB MM Savings 0297	12,700.00	10,219.42
Check	12/14/2023	1114	Voided Check	VOID: original check sent to Vendor was unsigned-	955.2 · Miscellaneous	0.00	10,219.42
Deposit	12/14/2023		Deposit	Deposit	727.3 · Office Supplies	235.99	10,455.41
Liability Check	12/15/2023	EFTPS	United States Treasury	922059516 - 941 November 2023	-SPLIT-	-1,420.80	9,034.61
Check	12/15/2023	DC	Postmaster	postage to Indianapolis IN	727.1 · Postage	-3.72	9,030.89
Check	12/18/2023	DC	Postmaster	postage to Longview TX	727.1 · Postage	-3.72	9,027.17
Liability Check	12/21/2023		QuickBooks Payroll Service	Created by Payroll Service on 12/20/2023	2111 · *Direct Deposit Liabilities	-3,155.51	5,871.66
Paycheck	12/22/2023	DD1063	Erin A Connolly	Direct Deposit	-SPLIT-	0.00	5,871.66
Paycheck	12/22/2023	DD1065	Marie E Gaspari	Direct Deposit	-SPLIT-	0.00	5,871.66
Paycheck	12/22/2023	DD1066	Mary Ann Lassaline	Direct Deposit	-SPLIT-	0.00	5,871.66
Paycheck	12/22/2023	DD1064	Julie A Preneta	Direct Deposit	-SPLIT-	0.00	5,871.66
Check	12/22/2023	DC	Postmaster	postage to Muncie IN	727.1 · Postage	-3.72	5,867.94
Check	12/28/2023	auto	Intuit	monthly payroll service	701 · Payroll Expenses	-25.44	5,842.50
Check	12/31/2023	1120	Erin A Connolly	Program Supplies	747 · Programs	-54.95	5,787.55
Total 000-001 · HB Checking 0284						-207.83	5,787.55
000-002 · HB MM Savings 0297							177,134.83
Deposit	12/06/2023		Deposit	Deposit	-SPLIT-	120.00	177,254.83
Transfer	12/14/2023		Funds Transfer	Funds Transfer	000-001 · HB Checking 0284	-12,700.00	164,554.83
Deposit	12/19/2023		Deposit	Deposit	-SPLIT-	59.00	164,613.83
Deposit	12/31/2023		Interest	Interest	669 · Investment Interest	43.28	164,657.11
Total 000-002 · HB MM Savings 0297						-12,477.72	164,657.11
000-003 · HB MM Fund Balance							0.00
Total 000-003 · HB MM Fund Balance							0.00
000-400 · Petty Cash							0.00
Total 000-400 · Petty Cash							0.00
11000 · Accounts Receivable							0.00
Total 11000 · Accounts Receivable							0.00
12000 · Undeposited Funds							0.00
Total 12000 · Undeposited Funds							0.00
15000 · Capital Improvement							0.00
Total 15000 · Capital Improvement							0.00
20000 · Accounts Payable							0.00
Bill	12/20/2023	13445	Mid-Michigan Library League	13445: UpNorth Digital 2024	750 · Information and Technology	-1,364.75	-1,364.75
Bill	12/20/2023	9678	Biblionix	Acct #101401, Inv #9678	750 · Information and Technology	-1,980.00	-3,344.75
Bill	12/21/2023	005323301122123	Charter Communications	005323301122123	-SPLIT-	-179.98	-3,524.73

10:27 AM
01/19/24
Accrual Basis

Leelanau Township Library
General Ledger
As of December 31, 2023

Type	Date	Num	Name	Memo	Split	Amount	Balance
Bill	12/25/2023	2133299	Black Stone Publishing		742 - Audio Books	-73.89	-3,598.62
Bill	12/30/2023	DTESept-Dec2023	Leelanau Township Office	DTESept-Dec2023	920 - Heating	-371.12	-3,969.74
Bill	12/31/2023	1030 4900 3678	Consumers Energy	1030 4900 3678: Nov/Dec 2023	921 - Electric	-210.27	-4,180.01
Bill	12/31/2023	L5453842: December	Baker & Taylor	L5453842: December	-SPLIT-	-1,687.07	-5,867.08
Bill	12/31/2023	7748	Bookkeeping Services Inc	7748: December 2023	801.1 - Bookkeeping Fees	-332.75	-6,199.83
Bill	12/31/2023	December 2023	Ed Kolarik	December 2023	728 - Repairs & Maintenance	-320.00	-6,519.83
Total 20000 - Accounts Payable						-6,519.83	-6,519.83
2111 - *Direct Deposit Liabilities							0.00
Liability Check	12/07/2023		QuickBooks Payroll Service	Created by Payroll Service on 12/06/2023	000-001 - HB Checking 0284	3,273.20	3,273.20
Paycheck	12/08/2023	DD1059	Erin A Connolly	Direct Deposit	000-001 - HB Checking 0284	-916.75	2,356.45
Paycheck	12/08/2023	DD1060	Julie A Preneta	Direct Deposit	000-001 - HB Checking 0284	-1,528.93	827.52
Paycheck	12/08/2023	DD1061	Marie E Gaspari	Direct Deposit	000-001 - HB Checking 0284	-458.85	368.67
Paycheck	12/08/2023	DD1062	Mary Ann Lassaline	Direct Deposit	000-001 - HB Checking 0284	-368.67	0.00
Liability Check	12/21/2023		QuickBooks Payroll Service	Created by Payroll Service on 12/20/2023	000-001 - HB Checking 0284	3,155.51	3,155.51
Paycheck	12/22/2023	DD1063	Erin A Connolly	Direct Deposit	000-001 - HB Checking 0284	-818.55	2,336.96
Paycheck	12/22/2023	DD1065	Marie E Gaspari	Direct Deposit	000-001 - HB Checking 0284	-320.26	2,016.70
Paycheck	12/22/2023	DD1066	Mary Ann Lassaline	Direct Deposit	000-001 - HB Checking 0284	-487.78	1,528.92
Paycheck	12/22/2023	DD1064	Julie A Preneta	Direct Deposit	000-001 - HB Checking 0284	-1,528.92	0.00
Total 2111 - *Direct Deposit Liabilities						0.00	0.00
2110 - Direct Deposit Liabilities							0.00
Total 2110 - Direct Deposit Liabilities							0.00
24000 - Payroll Liabilities							-265.29
Paycheck	12/08/2023	DD1059	Erin A Connolly	Direct Deposit	000-001 - HB Checking 0284	0.00	-265.29
Paycheck	12/08/2023	DD1059	Erin A Connolly	Direct Deposit	000-001 - HB Checking 0284	0.00	-265.29
Paycheck	12/08/2023	DD1059	Erin A Connolly	Direct Deposit	000-001 - HB Checking 0284	0.00	-265.29
Paycheck	12/08/2023	DD1060	Julie A Preneta	Direct Deposit	000-001 - HB Checking 0284	0.00	-265.29
Paycheck	12/08/2023	DD1060	Julie A Preneta	Direct Deposit	000-001 - HB Checking 0284	0.00	-265.29
Paycheck	12/08/2023	DD1060	Julie A Preneta	Direct Deposit	000-001 - HB Checking 0284	0.00	-265.29
Paycheck	12/08/2023	DD1061	Marie E Gaspari	Direct Deposit	000-001 - HB Checking 0284	0.00	-265.29
Paycheck	12/08/2023	DD1061	Marie E Gaspari	Direct Deposit	000-001 - HB Checking 0284	0.00	-265.29
Paycheck	12/08/2023	DD1061	Marie E Gaspari	Direct Deposit	000-001 - HB Checking 0284	-13.78	-279.07
Paycheck	12/08/2023	DD1061	Marie E Gaspari	Direct Deposit	000-001 - HB Checking 0284	0.00	-279.07
Paycheck	12/08/2023	DD1062	Mary Ann Lassaline	Direct Deposit	000-001 - HB Checking 0284	0.00	-279.07
Paycheck	12/08/2023	DD1062	Mary Ann Lassaline	Direct Deposit	000-001 - HB Checking 0284	-2.45	-281.52
Paycheck	12/08/2023	DD1062	Mary Ann Lassaline	Direct Deposit	000-001 - HB Checking 0284	-11.02	-292.54
Paycheck	12/22/2023	DD1063	Erin A Connolly	Direct Deposit	000-001 - HB Checking 0284	0.00	-292.54
Paycheck	12/22/2023	DD1063	Erin A Connolly	Direct Deposit	000-001 - HB Checking 0284	0.00	-292.54
Paycheck	12/22/2023	DD1063	Erin A Connolly	Direct Deposit	000-001 - HB Checking 0284	0.00	-292.54
Paycheck	12/22/2023	DD1065	Marie E Gaspari	Direct Deposit	000-001 - HB Checking 0284	0.00	-292.54
Paycheck	12/22/2023	DD1065	Marie E Gaspari	Direct Deposit	000-001 - HB Checking 0284	0.00	-292.54
Paycheck	12/22/2023	DD1065	Marie E Gaspari	Direct Deposit	000-001 - HB Checking 0284	-9.53	-302.07
Paycheck	12/22/2023	DD1066	Mary Ann Lassaline	Direct Deposit	000-001 - HB Checking 0284	0.00	-302.07
Paycheck	12/22/2023	DD1066	Mary Ann Lassaline	Direct Deposit	000-001 - HB Checking 0284	-3.26	-305.33
Paycheck	12/22/2023	DD1066	Mary Ann Lassaline	Direct Deposit	000-001 - HB Checking 0284	-14.68	-320.01
Paycheck	12/22/2023	DD1064	Julie A Preneta	Direct Deposit	000-001 - HB Checking 0284	0.00	-320.01
Paycheck	12/22/2023	DD1064	Julie A Preneta	Direct Deposit	000-001 - HB Checking 0284	0.00	-320.01
Paycheck	12/22/2023	DD1064	Julie A Preneta	Direct Deposit	000-001 - HB Checking 0284	0.00	-320.01
Liability Adjust	12/31/2023			4th qtr 2023 adjust to rounding	701 - Payroll Expenses	0.34	-319.67
Liability Adjust	12/31/2023			not enrolled for 940 payroll tax	701 - Payroll Expenses	176.67	-143.00
Total 24000 - Payroll Liabilities						122.29	-143.00
241 - MI State Withholding							-1,050.48
Paycheck	12/08/2023	DD1059	Erin A Connolly	Direct Deposit	000-001 - HB Checking 0284	-24.45	-1,074.93
Paycheck	12/08/2023	DD1060	Julie A Preneta	Direct Deposit	000-001 - HB Checking 0284	-59.60	-1,134.53
Paycheck	12/08/2023	DD1061	Marie E Gaspari	Direct Deposit	000-001 - HB Checking 0284	-12.25	-1,146.78
Paycheck	12/08/2023	DD1062	Mary Ann Lassaline	Direct Deposit	000-001 - HB Checking 0284	-8.11	-1,154.89
Paycheck	12/22/2023	DD1063	Erin A Connolly	Direct Deposit	000-001 - HB Checking 0284	-19.95	-1,174.84
Paycheck	12/22/2023	DD1065	Marie E Gaspari	Direct Deposit	000-001 - HB Checking 0284	-5.89	-1,180.73
Paycheck	12/22/2023	DD1066	Mary Ann Lassaline	Direct Deposit	000-001 - HB Checking 0284	-13.62	-1,194.35
Paycheck	12/22/2023	DD1064	Julie A Preneta	Direct Deposit	000-001 - HB Checking 0284	-59.60	-1,253.95
Total 241 - MI State Withholding						-203.47	-1,253.95
242 - Federal Withholding							-308.00

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Type	Date	Num	Name	Memo	Split	Amount	Balance
Paycheck	12/08/2023	DD1059	Erin A Connolly	Direct Deposit	000-001 · HB Checking 0284	0.00	-308.00
Paycheck	12/08/2023	DD1060	Julie A Preneta	Direct Deposit	000-001 · HB Checking 0284	-154.00	-462.00
Paycheck	12/08/2023	DD1061	Marie E Gaspari	Direct Deposit	000-001 · HB Checking 0284	0.00	-462.00
Paycheck	12/08/2023	DD1062	Mary Ann Lassaline	Direct Deposit	000-001 · HB Checking 0284	0.00	-462.00
Liability Check	12/15/2023	EFTPS	United States Treasury	922059516 - 941 November 2023	000-001 · HB Checking 0284	308.00	-154.00
Paycheck	12/22/2023	DD1063	Erin A Connolly	Direct Deposit	000-001 · HB Checking 0284	0.00	-154.00
Paycheck	12/22/2023	DD1065	Marie E Gaspari	Direct Deposit	000-001 · HB Checking 0284	0.00	-154.00
Paycheck	12/22/2023	DD1066	Mary Ann Lassaline	Direct Deposit	000-001 · HB Checking 0284	-1.00	-155.00
Paycheck	12/22/2023	DD1064	Julie A Preneta	Direct Deposit	000-001 · HB Checking 0284	-154.00	-309.00
Total 242 - Federal Withholding						-1.00	-309.00
243 · Social Security - Co							-450.93
Paycheck	12/08/2023	DD1059	Erin A Connolly	Direct Deposit	000-001 · HB Checking 0284	-63.18	-514.11
Paycheck	12/08/2023	DD1060	Julie A Preneta	Direct Deposit	000-001 · HB Checking 0284	-116.98	-631.09
Paycheck	12/08/2023	DD1061	Marie E Gaspari	Direct Deposit	000-001 · HB Checking 0284	-31.63	-662.72
Paycheck	12/08/2023	DD1062	Mary Ann Lassaline	Direct Deposit	000-001 · HB Checking 0284	-25.30	-688.02
Liability Check	12/15/2023	EFTPS	United States Treasury	922059516 - 941 November 2023	000-001 · HB Checking 0284	450.93	-237.09
Paycheck	12/22/2023	DD1063	Erin A Connolly	Direct Deposit	000-001 · HB Checking 0284	-56.30	-293.39
Paycheck	12/22/2023	DD1065	Marie E Gaspari	Direct Deposit	000-001 · HB Checking 0284	-21.89	-315.28
Paycheck	12/22/2023	DD1066	Mary Ann Lassaline	Direct Deposit	000-001 · HB Checking 0284	-33.72	-349.00
Paycheck	12/22/2023	DD1064	Julie A Preneta	Direct Deposit	000-001 · HB Checking 0284	-116.99	-465.99
Total 243 - Social Security - Co						-15.06	-465.99
244 · Medicare - Co							-105.47
Paycheck	12/08/2023	DD1059	Erin A Connolly	Direct Deposit	000-001 · HB Checking 0284	-14.77	-120.24
Paycheck	12/08/2023	DD1060	Julie A Preneta	Direct Deposit	000-001 · HB Checking 0284	-27.36	-147.60
Paycheck	12/08/2023	DD1061	Marie E Gaspari	Direct Deposit	000-001 · HB Checking 0284	-7.39	-154.99
Paycheck	12/08/2023	DD1062	Mary Ann Lassaline	Direct Deposit	000-001 · HB Checking 0284	-5.92	-160.91
Liability Check	12/15/2023	EFTPS	United States Treasury	922059516 - 941 November 2023	000-001 · HB Checking 0284	105.47	-55.44
Paycheck	12/22/2023	DD1063	Erin A Connolly	Direct Deposit	000-001 · HB Checking 0284	-13.17	-68.61
Paycheck	12/22/2023	DD1065	Marie E Gaspari	Direct Deposit	000-001 · HB Checking 0284	-5.12	-73.73
Paycheck	12/22/2023	DD1066	Mary Ann Lassaline	Direct Deposit	000-001 · HB Checking 0284	-7.88	-81.61
Paycheck	12/22/2023	DD1064	Julie A Preneta	Direct Deposit	000-001 · HB Checking 0284	-27.36	-108.97
Total 244 - Medicare - Co						-3.50	-108.97
245 · MI Unemployment							0.00
Total 245 - MI Unemployment							0.00
247 · Social Security - Employee							-450.93
Paycheck	12/08/2023	DD1059	Erin A Connolly	Direct Deposit	000-001 · HB Checking 0284	-63.18	-514.11
Paycheck	12/08/2023	DD1060	Julie A Preneta	Direct Deposit	000-001 · HB Checking 0284	-116.98	-631.09
Paycheck	12/08/2023	DD1061	Marie E Gaspari	Direct Deposit	000-001 · HB Checking 0284	-31.63	-662.72
Paycheck	12/08/2023	DD1062	Mary Ann Lassaline	Direct Deposit	000-001 · HB Checking 0284	-25.30	-688.02
Liability Check	12/15/2023	EFTPS	United States Treasury	922059516 - 941 November 2023	000-001 · HB Checking 0284	450.93	-237.09
Paycheck	12/22/2023	DD1063	Erin A Connolly	Direct Deposit	000-001 · HB Checking 0284	-56.30	-293.39
Paycheck	12/22/2023	DD1065	Marie E Gaspari	Direct Deposit	000-001 · HB Checking 0284	-21.89	-315.28
Paycheck	12/22/2023	DD1066	Mary Ann Lassaline	Direct Deposit	000-001 · HB Checking 0284	-33.72	-349.00
Paycheck	12/22/2023	DD1064	Julie A Preneta	Direct Deposit	000-001 · HB Checking 0284	-116.99	-465.99
Total 247 - Social Security - Employee						-15.06	-465.99
248 · Medicare - Employee							-105.47
Paycheck	12/08/2023	DD1059	Erin A Connolly	Direct Deposit	000-001 · HB Checking 0284	-14.77	-120.24
Paycheck	12/08/2023	DD1060	Julie A Preneta	Direct Deposit	000-001 · HB Checking 0284	-27.36	-147.60
Paycheck	12/08/2023	DD1061	Marie E Gaspari	Direct Deposit	000-001 · HB Checking 0284	-7.39	-154.99
Paycheck	12/08/2023	DD1062	Mary Ann Lassaline	Direct Deposit	000-001 · HB Checking 0284	-5.92	-160.91
Liability Check	12/15/2023	EFTPS	United States Treasury	922059516 - 941 November 2023	000-001 · HB Checking 0284	105.47	-55.44
Paycheck	12/22/2023	DD1063	Erin A Connolly	Direct Deposit	000-001 · HB Checking 0284	-13.17	-68.61
Paycheck	12/22/2023	DD1065	Marie E Gaspari	Direct Deposit	000-001 · HB Checking 0284	-5.12	-73.73
Paycheck	12/22/2023	DD1066	Mary Ann Lassaline	Direct Deposit	000-001 · HB Checking 0284	-7.88	-81.61
Paycheck	12/22/2023	DD1064	Julie A Preneta	Direct Deposit	000-001 · HB Checking 0284	-27.36	-108.97
Total 248 - Medicare - Employee						-3.50	-108.97
249 · Federal Unemployment - Co							0.00
Total 249 - Federal Unemployment - Co							0.00
30000 · Opening Balance Equity							-239,934.79
Total 30000 - Opening Balance Equity							-239,934.79

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Leelanau Township Library
General Ledger
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Type	Date	Num	Name	Memo	Split	Amount	Balance
32000 - Retained Earnings							0.00
Total 32000 - Retained Earnings							0.00
400 - INCOME							0.00
Total 400 - INCOME							0.00
402 - Property Tax Capture							-15,591.13
Total 402 - Property Tax Capture							-15,591.13
566 - State Grants, Culture							0.00
Total 566 - State Grants, Culture							0.00
566.1 - State Library Aid							-2,076.80
Total 566.1 - State Library Aid							-2,076.80
566.2 - Other Grants							-220.00
Total 566.2 - Other Grants							-220.00
581 - County Penal Fines							-2,397.15
Total 581 - County Penal Fines							-2,397.15
602 - In House Revenues							-953.49
Deposit	12/06/2023		Cash	Computer printing	000-002 - HB MM Savings 0297	-115.00	-1,068.49
Deposit	12/06/2023	1807	Scrrips	Computer printing	000-002 - HB MM Savings 0297	-5.00	-1,073.49
Deposit	12/19/2023			Computer printing/book sale	000-002 - HB MM Savings 0297	-45.00	-1,118.49
Total 602 - In House Revenues							-165.00
669 - Investment Interest							-401.42
Deposit	12/31/2023			Interest	000-002 - HB MM Savings 0297	-43.28	-444.70
Total 669 - Investment Interest							-43.28
674 - Private Donations							0.00
Total 674 - Private Donations							0.00
674.1 - Restricted Donation							-86.90
Total 674.1 - Restricted Donation							-86.90
674.2 - Temporary Restricted Donation							-40.00
Total 674.2 - Temporary Restricted Donation							-40.00
674.3 - Donations-Unrestricted							-39,760.34
Deposit	12/19/2023	1472		Donation (bookmarks)	000-002 - HB MM Savings 0297	-14.00	-39,774.34
Total 674.3 - Donations-Unrestricted							-14.00
674.4 - Contributions from Friends							0.00
Total 674.4 - Contributions from Friends							0.00
674.5 - Leelanau Twp. Comm. Foundation							0.00
Total 674.5 - Leelanau Twp. Comm. Foundation							0.00
687 - Rebates & Misc. Revenue							0.00
Total 687 - Rebates & Misc. Revenue							0.00
700 - EXPENDITURE/EXPENSE							0.00
Total 700 - EXPENDITURE/EXPENSE							0.00
701 - Payroll Expenses							61,832.08
Paycheck	12/08/2023	DD1059	Erin A Connolly	Direct Deposit	000-001 - HB Checking 0284	1,019.15	62,851.23
Paycheck	12/08/2023	DD1059	Erin A Connolly	Direct Deposit	000-001 - HB Checking 0284	0.00	62,851.23
Paycheck	12/08/2023	DD1059	Erin A Connolly	Direct Deposit	000-001 - HB Checking 0284	0.00	62,851.23
Paycheck	12/08/2023	DD1060	Julie A Preneta	Direct Deposit	000-001 - HB Checking 0284	1,886.87	64,738.10
Paycheck	12/08/2023	DD1060	Julie A Preneta	Direct Deposit	000-001 - HB Checking 0284	0.00	64,738.10
Paycheck	12/08/2023	DD1060	Julie A Preneta	Direct Deposit	000-001 - HB Checking 0284	0.00	64,738.10
Paycheck	12/08/2023	DD1061	Marie E Gaspari	Direct Deposit	000-001 - HB Checking 0284	510.12	65,248.22
Paycheck	12/08/2023	DD1061	Marie E Gaspari	Direct Deposit	000-001 - HB Checking 0284	0.00	65,248.22
Paycheck	12/08/2023	DD1061	Marie E Gaspari	Direct Deposit	000-001 - HB Checking 0284	13.78	65,262.00
Paycheck	12/08/2023	DD1062	Mary Ann Lassaline	Direct Deposit	000-001 - HB Checking 0284	408.00	65,670.00
Paycheck	12/08/2023	DD1062	Mary Ann Lassaline	Direct Deposit	000-001 - HB Checking 0284	2.45	65,672.45
Paycheck	12/08/2023	DD1062	Mary Ann Lassaline	Direct Deposit	000-001 - HB Checking 0284	11.02	65,683.47
Paycheck	12/22/2023	DD1063	Erin A Connolly	Direct Deposit	000-001 - HB Checking 0284	852.38	66,535.85
Paycheck	12/22/2023	DD1063	Erin A Connolly	Direct Deposit	000-001 - HB Checking 0284	55.59	66,591.44
Paycheck	12/22/2023	DD1063	Erin A Connolly	Direct Deposit	000-001 - HB Checking 0284	0.00	66,591.44
Paycheck	12/22/2023	DD1063	Erin A Connolly	Direct Deposit	000-001 - HB Checking 0284	0.00	66,591.44
Paycheck	12/22/2023	DD1065	Marie E Gaspari	Direct Deposit	000-001 - HB Checking 0284	353.16	66,944.60
Paycheck	12/22/2023	DD1065	Marie E Gaspari	Direct Deposit	000-001 - HB Checking 0284	0.00	66,944.60
Paycheck	12/22/2023	DD1065	Marie E Gaspari	Direct Deposit	000-001 - HB Checking 0284	9.53	66,954.13
Paycheck	12/22/2023	DD1066	Mary Ann Lassaline	Direct Deposit	000-001 - HB Checking 0284	544.00	67,498.13

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Type	Date	Num	Name	Memo	Split	Amount	Balance
Paycheck	12/22/2023	DD1066	Mary Ann Lassaline	Direct Deposit	000-001 - HB Checking 0284	3.26	67,501.39
Paycheck	12/22/2023	DD1066	Mary Ann Lassaline	Direct Deposit	000-001 - HB Checking 0284	14.68	67,516.07
Paycheck	12/22/2023	DD1064	Julie A Preneta	Direct Deposit	000-001 - HB Checking 0284	1,603.84	69,119.91
Paycheck	12/22/2023	DD1064	Julie A Preneta	Direct Deposit	000-001 - HB Checking 0284	283.03	69,402.94
Paycheck	12/22/2023	DD1064	Julie A Preneta	Direct Deposit	000-001 - HB Checking 0284	0.00	69,402.94
Paycheck	12/22/2023	DD1064	Julie A Preneta	Direct Deposit	000-001 - HB Checking 0284	0.00	69,402.94
Check	12/28/2023	auto	Intuit	monthly payroll service	000-001 - HB Checking 0284	25.44	69,428.38
Liability Adjust	12/31/2023			4th qtr 2023 adjust to rounding	24000 - Payroll Liabilities	-0.34	69,428.04
Liability Adjust	12/31/2023			not enrolled for 940 payroll tax	24000 - Payroll Liabilities	-176.67	69,251.37
Total 701 - Payroll Expenses						7,419.29	69,251.37
702 - Salaries and Wages							0.00
Total 702 - Salaries and Wages							0.00
703 - Social Security - Employer							3,756.31
Paycheck	12/08/2023	DD1059	Erin A Connolly	Direct Deposit	000-001 - HB Checking 0284	63.18	3,819.49
Paycheck	12/08/2023	DD1060	Julie A Preneta	Direct Deposit	000-001 - HB Checking 0284	116.98	3,936.47
Paycheck	12/08/2023	DD1061	Marie E Gaspari	Direct Deposit	000-001 - HB Checking 0284	31.63	3,968.10
Paycheck	12/08/2023	DD1062	Mary Ann Lassaline	Direct Deposit	000-001 - HB Checking 0284	25.30	3,993.40
Paycheck	12/22/2023	DD1063	Erin A Connolly	Direct Deposit	000-001 - HB Checking 0284	56.30	4,049.70
Paycheck	12/22/2023	DD1065	Marie E Gaspari	Direct Deposit	000-001 - HB Checking 0284	21.89	4,071.59
Paycheck	12/22/2023	DD1066	Mary Ann Lassaline	Direct Deposit	000-001 - HB Checking 0284	33.72	4,105.31
Paycheck	12/22/2023	DD1064	Julie A Preneta	Direct Deposit	000-001 - HB Checking 0284	116.99	4,222.30
Total 703 - Social Security - Employer						465.99	4,222.30
704 - Medicare - Employer							878.49
Paycheck	12/08/2023	DD1059	Erin A Connolly	Direct Deposit	000-001 - HB Checking 0284	14.77	893.26
Paycheck	12/08/2023	DD1060	Julie A Preneta	Direct Deposit	000-001 - HB Checking 0284	27.36	920.62
Paycheck	12/08/2023	DD1061	Marie E Gaspari	Direct Deposit	000-001 - HB Checking 0284	7.39	928.01
Paycheck	12/08/2023	DD1062	Mary Ann Lassaline	Direct Deposit	000-001 - HB Checking 0284	5.92	933.93
Paycheck	12/22/2023	DD1063	Erin A Connolly	Direct Deposit	000-001 - HB Checking 0284	13.17	947.10
Paycheck	12/22/2023	DD1065	Marie E Gaspari	Direct Deposit	000-001 - HB Checking 0284	5.12	952.22
Paycheck	12/22/2023	DD1066	Mary Ann Lassaline	Direct Deposit	000-001 - HB Checking 0284	7.88	960.10
Paycheck	12/22/2023	DD1064	Julie A Preneta	Direct Deposit	000-001 - HB Checking 0284	27.36	987.46
Total 704 - Medicare - Employer						108.97	987.46
705 - MI Unemployment Tax							0.00
Total 705 - MI Unemployment Tax							0.00
707 - Federal Unemployment							0.00
Total 707 - Federal Unemployment							0.00
708 - Bonus							0.00
Total 708 - Bonus							0.00
709 - Health Insurance							11,678.04
Check	12/08/2023	online	Blue Care Network of Michigan	00625279- January 2024	000-001 - HB Checking 0284	1,297.56	12,975.60
Total 709 - Health Insurance						1,297.56	12,975.60
710 - 401K Pension							0.00
Total 710 - 401K Pension							0.00
717 - INSURANCE							0.00
Total 717 - INSURANCE							0.00
717.1 - Property & Liability Insurance							3,787.00
Total 717.1 - Property & Liability Insurance							3,787.00
717.2 - Workers Comp Insurance							441.00
Total 717.2 - Workers Comp Insurance							441.00
717.3 - Notary Bond							55.00
Total 717.3 - Notary Bond							55.00
726 - SUPPLIES							0.00
Total 726 - SUPPLIES							0.00
727 - OFFICE MATERIALS							0.00
Total 727 - OFFICE MATERIALS							0.00
727.1 - Postage							337.64
Check	12/01/2023	DC	Postmaster	postage: Anchorage AK	000-001 - HB Checking 0284	17.05	354.69
Check	12/01/2023	DC	Postmaster	stamps	000-001 - HB Checking 0284	39.60	394.29
Check	12/15/2023	DC	Postmaster	postage to Indianapolis IN	000-001 - HB Checking 0284	3.72	398.01
Check	12/18/2023	DC	Postmaster	postage to Longview TX	000-001 - HB Checking 0284	3.72	401.73

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Type	Date	Num	Name	Memo	Split	Amount	Balance	
Check	12/22/2023	DC	Postmaster	postage to Muncie IN	000-001 - HB Checking 0284	3.72	405.45	
						67.81	405.45	
Total 727.1 - Postage								25.60
727.2 - Printing								25.60
Total 727.2 - Printing								3,499.51
727.3 - Office Supplies								
Deposit	12/05/2023		Amazon Capital Services	return	000-001 - HB Checking 0284	-65.32	3,434.19	
Check	12/14/2023	1110	Amazon Capital Services	Office Supplies	000-001 - HB Checking 0284	178.54	3,612.73	
Check	12/14/2023	1118	Integrity Business Solutions	2532231-0: calendars, paper	000-001 - HB Checking 0284	99.56	3,712.29	
Check	12/14/2023	1118	Integrity Business Solutions	2533083-0: envelopes	000-001 - HB Checking 0284	90.59	3,802.88	
Deposit	12/14/2023		Amazon Capital Services	return items	000-001 - HB Checking 0284	-235.99	3,566.89	
						67.38	3,566.89	
Total 727.3 - Office Supplies								2,460.00
728 - Repairs & Maintenance								
Check	12/14/2023	1116	Ed Kolarik	November 2023 Custodial Service	000-001 - HB Checking 0284	320.00	2,780.00	
Bill	12/31/2023	December 2023	Ed Kolarik	December 2023	20000 - Accounts Payable	320.00	3,100.00	
						640.00	3,100.00	
Total 728 - Repairs & Maintenance								0.00
729 - Building Supplies								0.00
Total 729 - Building Supplies								2,837.28
730 - Furnishings/Equipment								2,837.28
Total 730 - Furnishings/Equipment								9,679.88
741 - Books								
Check	12/08/2023	DC	The Historical Society of Michigan	Book	000-001 - HB Checking 0284	17.95	9,697.83	
Check	12/14/2023	1110	Amazon Capital Services	Books	000-001 - HB Checking 0284	11.46	9,709.29	
Check	12/14/2023	1111	Baker & Taylor	2037909089	000-001 - HB Checking 0284	297.37	10,006.66	
Check	12/14/2023	1111	Baker & Taylor	2037928330	000-001 - HB Checking 0284	34.61	10,041.27	
Check	12/14/2023	1111	Baker & Taylor	2037924925	000-001 - HB Checking 0284	286.15	10,327.42	
Check	12/14/2023	1111	Baker & Taylor	2037937851	000-001 - HB Checking 0284	168.35	10,495.77	
Check	12/14/2023	1111	Baker & Taylor	2037952791	000-001 - HB Checking 0284	51.36	10,547.13	
Check	12/14/2023	Debit Card	Cengage Learning Inc/Gale	83042934: November 2023	000-001 - HB Checking 0284	158.35	10,705.48	
Bill	12/31/2023	L5453842: December	Baker & Taylor	2037976523	20000 - Accounts Payable	122.42	10,827.90	
Bill	12/31/2023	L5453842: December	Baker & Taylor	2037971628	20000 - Accounts Payable	776.62	11,604.52	
Bill	12/31/2023	L5453842: December	Baker & Taylor	2037988332	20000 - Accounts Payable	12.31	11,616.83	
Bill	12/31/2023	L5453842: December	Baker & Taylor	2037988060	20000 - Accounts Payable	333.29	11,950.12	
Bill	12/31/2023	L5453842: December	Baker & Taylor	2038000227	20000 - Accounts Payable	316.03	12,266.15	
Bill	12/31/2023	L5453842: December	Baker & Taylor	2038007843	20000 - Accounts Payable	126.40	12,392.55	
						2,712.67	12,392.55	
Total 741 - Books								336.16
742 - Audio Books								410.05
Bill	12/25/2023	2133299	Black Stone Publishing	2133299	20000 - Accounts Payable	73.89	410.05	
						73.89	410.05	
Total 742 - Audio Books								0.00
743 - Periodicals								0.00
Total 743 - Periodicals								3,723.21
744 - Digital Materials								
Check	12/14/2023	1119	Overdrive Inc	Ebooks, Audiobooks	000-001 - HB Checking 0284	586.99	4,310.20	
						586.99	4,310.20	
Total 744 - Digital Materials								625.61
745 - Movies								646.59
Check	12/14/2023	1110	Amazon Capital Services	Movies	000-001 - HB Checking 0284	20.98	646.59	
						20.98	646.59	
Total 745 - Movies								472.32
746 - Library of Things								559.47
Check	12/14/2023	1110	Amazon Capital Services	Library of Things	000-001 - HB Checking 0284	87.15	559.47	
						87.15	559.47	
Total 746 - Library of Things								711.37
747 - Programs								960.35
Check	12/14/2023	1110	Amazon Capital Services	Programs	000-001 - HB Checking 0284	248.98	960.35	
Check	12/31/2023	1120	Erin A Connolly	Program Supplies	000-001 - HB Checking 0284	54.95	1,015.30	
						303.93	1,015.30	
Total 747 - Programs								5,221.30
750 - Information and Technology								
Check	12/01/2023	auto	Google	Google Workspace	000-001 - HB Checking 0284	18.00	5,239.30	
Check	12/08/2023	auto	Adobe Inc	2447760595: Acrobat Pro	000-001 - HB Checking 0284	29.99	5,269.29	
Check	12/13/2023	DC	Charter Communications	5323301, reference O632243394 Nov 2023 statem	000-001 - HB Checking 0284	129.99	5,399.28	
Check	12/14/2023	1117	Enfold Systems Inc.	15855: Application, Web Hosting 10/1/23-9/30/24	000-001 - HB Checking 0284	212.40	5,611.68	
Bill	12/20/2023	13445	Mid-Michigan Library League	13445: UpNorth Digital 2024	20000 - Accounts Payable	1,364.75	6,976.43	
Bill	12/20/2023	9678	Biblionix	Acct #101401, Inv #9678	20000 - Accounts Payable	1,980.00	8,956.43	

10:27 AM
01/19/24
Accrual Basis

Leelanau Township Library
General Ledger
As of December 31, 2023

Type	Date	Num	Name	Memo	Split	Amount	Balance	
Bill	12/21/2023	005323301122123	Charter Communications	005323301122123 Internet	20000 - Accounts Payable	129.99	9,086.42	
						3,865.12	9,086.42	
Total 750 - Information and Technology								180.00
760 - PR and Advertising								180.00
Total 760 - PR and Advertising								0.00
801 - Professional Fees								0.00
Total 801 - Professional Fees								3,703.50
Check	12/14/2023	1112	Bookkeeping Services Inc	7729: November 2023	000-001 - HB Checking 0284	239.50	3,943.00	
Bill	12/31/2023	7748	Bookkeeping Services Inc	7748: December 2023	20000 - Accounts Payable	332.75	4,275.75	
						572.25	4,275.75	
Total 801.1 - Bookkeeping Fees								0.00
801.2 - Legal Fees								0.00
Total 801.2 - Legal Fees								0.00
801.3 - Accounting Fees								0.00
Total 801.3 - Accounting Fees								0.00
801.4 - Consultants								0.00
Total 801.4 - Consultants								0.00
801.5 - Recording Secretary								0.00
Total 801.5 - Recording Secretary								1,619.40
802 - Dues								1,619.40
Total 802 - Dues								235.00
810 - Education/TraininTransp								235.00
Total 810 - Education/TraininTransp								695.39
850 - Communications								729.39
Check	12/13/2023	DC	Charter Communications	5323301, reference O632243394 Nov 2023 statem	000-001 - HB Checking 0284	34.00	729.39	
Bill	12/21/2023	005323301122123	Charter Communications	005323301122123 Telephone	20000 - Accounts Payable	49.99	779.38	
						83.99	779.38	
Total 850 - Communications								230.90
920 - Heating								602.02
Bill	12/30/2023	DTESept-Dec2023	Leelanau Township Office	DTESept-Dec2023	20000 - Accounts Payable	371.12	602.02	
						371.12	602.02	
Total 920 - Heating								1,846.39
921 - Electric								2,029.66
Check	12/06/2023	1109	Consumers Energy	Inv #205101744969 Oct/Nov 2023	000-001 - HB Checking 0284	183.27	2,029.66	
Check	12/14/2023	1113	Consumers Energy	1030 4900 3678: 11/15/23-11/29/23	000-001 - HB Checking 0284	108.33	2,137.99	
Bill	12/31/2023	1030 4900 3678	Consumers Energy	1030 4900 3678: Nov/Dec 2023	20000 - Accounts Payable	210.27	2,348.26	
						501.87	2,348.26	
Total 921 - Electric								0.00
922 - Sewer Use Fee								0.00
Total 922 - Sewer Use Fee								0.00
923 - Trash Removal								0.00
Total 923 - Trash Removal								0.00
955 - Misc Expense/Contingency								0.00
Total 955 - Misc Expense/Contingency								0.00
955.1 - Bank Service Charges								0.00
Total 955.1 - Bank Service Charges								200.00
955.2 - Miscellaneous								500.00
Check	12/14/2023	1115	Dolls & More	Canvas Totes	000-001 - HB Checking 0284	300.00	500.00	
Check	12/14/2023	1114	Voided Check	VOID: original check sent to Vendor was unsigned-	000-001 - HB Checking 0284	0.00	500.00	
						300.00	500.00	
Total 955.2 - Miscellaneous								0.00
No acct								0.00
Total no acct								0.00
TOTAL						0.00	0.00	

Draft Budget FY 2024-2025

	22-23 Actual	23-24 6Months	Projected 23-24	23-24 Budget	24-25 Proposed
INCOME		\$237,439.79			
400 · INCOME					
402 · Property Tax Capture		\$15,591.13		\$247,976.11	\$267,625.15
402 · Property Tax Capture - Other					
Total 402 · Property Tax Capture	\$0.00	\$253,030.92	\$253,030.92	\$247,976.11	\$267,625.15
566 · State Grants, Culture					
566.1 · State Library Aid	\$3,044.00	\$2,076.80	\$2,076.80	\$2,100.00	\$2,100.00
566 · State Grants, Culture - Other	\$120.00	\$220.00	\$220.00	\$0.00	\$0.00
Total 566 · State Grants, Culture	\$3,164.00	\$2,296.80	\$2,296.80	\$2,100.00	\$2,100.00
581 · County Penal Fines	\$2,834.00	\$2,397.15	\$2,397.15	\$2,800.00	\$2,300.00
602 · In House Revenues	\$1,910.00	\$741.00	\$1,100.00	\$500.00	\$1,200.00
669 · Investment Interest		\$306.56	\$653.12	\$0.00	\$750.00
674 · Private Donations					
674.1 · Restricted Donation		\$86.90	\$86.90		\$0.00
674.2 · Temporary Restricted Donations					\$0.00
674.3 · Donations-Unrestricted	\$3,160.00	\$38,744.34	\$39,000.00	\$3,000.00	\$3,500.00
674.4 · Contributions from Friends					
Total 674 · Private Donations	\$3,160.00	\$38,831.24	\$39,086.90	\$3,000.00	\$3,500.00
687 · Rebates & Misc. Revenue					
Total 400 · INCOME	\$11,068.00	\$297,603.67	\$298,564.89	\$256,376.11	\$277,475.15
Total Income	\$11,068.00	\$297,603.67	\$298,564.89	\$256,376.11	\$277,475.15
EXPENSE					
700 · EXPENDITURE/EXPENSE					
702 · Salaries and Wages	\$75,163.00	\$47,040.26	\$94,080.52	\$100,441.48	\$105,285.67
703 · Social Security - Employer (0.124)	\$5,715.00	\$2,849.14	\$5,698.28	\$6,227.37	\$6,528.00
704 · Medicare - Employer (1.45%)		\$666.34	\$1,332.68	\$1,456.40	\$1,527.00
705 · MI Unemployment Tax (2.7%)		\$0.00	\$0.00	\$100.00	\$2,843.00
706 · MI Obligation Assmt tax		\$0.00	\$0.00	\$0.00	\$0.00
707 · Fed Unemployment		\$0.00	\$0.00	\$145.00	\$1,680.00
709 · Health Insurance	\$19,370.00	\$7,785.36	\$15,570.72	\$15,599.04	\$16,710.00
710 401K Pension			\$10,000.00	\$10,000.00	\$10,000.00
Total 702-709	\$100,248.00	\$58,341.10	\$126,682.20	\$133,969.29	\$144,573.67
717 · Insurance					
717.1 · Property & Liability Insurance	\$646.00	\$3,787.00	\$3,787.00	\$3,787.00	\$4,052.00
717.2 · Workers Comp Insurance		\$441.00	\$882.00	\$900.00	\$950.00
717.3 · Notary Bond		\$55.00	\$55.00	\$55.00	\$0.00
Total 717 · Insurance	\$646.00	\$4,283.00	\$4,724.00	\$4,742.00	\$5,002.00
726 · SUPPLIES					
727 · Office Materials					
727.1 · Postage	\$238.00	\$275.01	\$500.00	\$500.00	\$650.00
726.2 · Printing	\$540.00	\$25.60	\$100.00	\$250.00	\$200.00
726.3 · Office Supplies	\$5,714.00	\$2,303.10	\$4,700.00	\$6,000.00	\$6,000.00
Total 727 · Office Materials	\$6,492.00	\$2,603.71	\$5,300.00	\$6,750.00	\$6,850.00
728 · Repairs and Maintenance	\$1,701.00	\$1,820.00	\$3,700.00	\$4,000.00	\$5,500.00
729 · Building Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
730 · Furnishings/Equipment	\$3,768.00	\$2,837.28	\$3,000.00	\$4,000.00	\$1,500.00
Total Building 728-730	\$5,469.00	\$4,657.28	\$6,700.00	\$8,000.00	\$7,000.00
741 · Books	\$22,048.00	\$6,562.27	\$15,000.00	\$18,000.00	\$18,000.00

Draft Budget FY 2024-2025

	22-23 Actual	23-24 6Months	Projected 23-24	23-24 Budget	24-25 Proposed
742 · Audio Books	\$332.00	\$142.05	\$450.00	\$600.00	\$500.00
743 · Periodicals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
744 · Digital Materials	\$3,682.00	\$2,602.81	\$5,500.00	\$5,500.00	\$8,600.00
745 · Movies	\$1,484.00	\$485.53	\$1,000.00	\$1,500.00	\$1,000.00
746 · Library of Things	\$0.00	\$446.98	\$750.00	\$750.00	\$1,000.00
747 · Programs	\$1,197.00	\$583.28	\$1,200.00	\$2,750.00	\$2,750.00
Total 740 - Materials and Programs	\$28,743.00	\$10,822.92	\$23,900.00	\$29,100.00	\$31,850.00
750 · Information Technology	\$11,084.00	\$4,654.83	\$10,000.00	\$10,200.00	\$12,000.00
760 · PR & Advertising		\$180.00	\$700.00	\$750.00	\$1,500.00
801 · Professional Fees					
801.1 · Bookkeeping Fees		\$3,047.25	\$6,000.00	\$6,000.00	\$4,500.00
801.2 · Legal Fees		\$0.00	\$0.00	\$1,000.00	\$1,000.00
801.3 · Audit		\$0.00	\$0.00	\$0.00	\$5,000.00
801.4 Consultants			\$15,000.00	\$15,000.00	\$15,000.00
801.5 Recording Secretary			\$600.00	\$600.00	\$600.00
Total 801 · Professional Fees	\$0.00	\$3,047.25	\$21,600.00	\$22,600.00	\$26,100.00
802 · Dues	\$1,363.00	\$1,619.40	\$1,619.40	\$1,700.00	\$2,000.00
810 · Education/Training/Transp	\$550.00	\$210.00	\$275.00	\$2,250.00	\$2,000.00
850 · Communications	\$860.00	\$629.88	\$850.00	\$500.00	\$1,200.00
920 · Heating	\$286.00	\$230.90	\$1,800.00	\$1,800.00	\$2,000.00
921 · Electric	\$2,207.00	\$1,591.48	\$3,500.00	\$4,200.00	\$4,200.00
922 · Sewer Use Fee	\$497.00	\$0.00		\$800.00	\$800.00
923 · Trash Removal	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Services 850-923	\$3,850.00	\$2,452.26	\$6,150.00	\$7,300.00	\$8,200.00
955 · Misc Expense/Contingency/Rental					
955.1 · Bank Service Charges		\$91.15	\$0.00	\$0.00	\$0.00
955.2 · Miscellaneous	\$332.00	\$200.00	\$500.00	\$700.00	\$700.00
955 · Misc Expense/Contingency/Rental					
Total 955 · Misc Expense/Contingency/F	\$332.00	\$291.15	\$500.00	\$700.00	\$700.00
Total 700 · EXPENDITURE/EXPENSE	\$158,777.00	\$93,162.90	\$208,150.60	\$228,061.29	\$247,775.67
Total Expense	\$158,777.00	\$93,162.90	\$208,150.60	\$228,061.29	\$247,775.67
PROJECTED CARRYOVER	-\$147,709.00	\$204,440.77	\$90,414.29	\$28,314.82	\$29,699.48

MEMORANDUM OF UNDERSTANDING

The purpose of this Memorandum is to document an understanding between Leelanau Township Public Library (the "Library") and Friends of Leelanau Township Library (the "Friends") regarding the role of the Friends in providing funding for the purposes of the Library.

The Library is a governmental unit organized under Michigan P.A. 164 of 1877, as amended, for the purpose of providing library services to the public. The Library is governed by a Board of Trustees and its principal funding source is tax revenues provided by a dedicated millage on properties in Leelanau Township. Contributions made directly to the Library are tax-deductible as having been made to a governmental unit in support of a public purpose. The Library's fiscal year ends on March 31.

The Friends is a Michigan nonprofit membership corporation. Its purposes are to stimulate the use of the Library, to support the Library in the development of Library services and facilities, and to generate contributions to support the Library's operations. The Friends is governed by officers elected by the membership. The Friends is an organization described in section 501(c)(3) of the Internal Revenue Code, contributions to which are tax-deductible, and its principal funding source is member contributions. The Friends' fiscal year ends on May 31.

As a result of the reorganization that occurred with the approval of a dedicated millage in November of 2022, the Library has a stable and sufficient funding source for its operations. The Friends intend that its financial support of the Library will continue in the traditional role of providing support for special programs, capital improvements and other needs of the Library that are not encompassed within the Library's normal operating budget, in addition to a modest level of support for general Library operations.

To that end, the Library and the Friends will work within the following framework for the solicitation and management of contributions made by the public in support of the Library.

1. Annual assessment of needs

During the month of March in each year the President and Treasurer of the Library Board, and the Library Director, will confer with the President and Treasurer or Co-treasurers of the Friends to review -

- (i) the proposed budget for Library operations for the forthcoming fiscal year,
- (ii) the Library's programs, both current and proposed,
- (iii) any planned special events,
- (iv) the Library's planning for any proposed capital improvements, and
- (v) the current Library fund balance and the funds of the Friends available for Library support.

Based on that review, the representatives shall agree upon a funding plan designed to meet the needs of the Library for its forthcoming fiscal year. This funding plan will replace the wish list method that has been used by the Friends in the past and the bylaws will be updated accordingly. The plan will then be submitted for approval by the board of each party.

2. Annual fundraising

Recognizing that annual fundraising requests from both the Library and the Friends could generate confusion and donor fatigue among the Library's supporters, annual appeals for funding will be coordinated between the Library and the Friends. In addition to any other media used for the purpose,

annual appeals will be in the form of a solicitation letter to prospective donors sent during the month of May in each year. That appeal may be made jointly by the Library and the Friends, or only by the Friends, and will solicit contributions to the Friends, to be delivered to its address. Appropriate steps will be taken to assure compliance with Library privacy laws. Taking into account the outcome of the review process described in paragraph 1, the appeal will focus on special programs, events, capital improvements, and/or other needs of the Library not encompassed within its operating budget, as well as the need for unrestricted public support of the Library's operations and recurring programmatic activities. The Friends membership list of supporters will come from the dues and donations made to the Friends and donations made directly to the Library.

3. *Other fundraising*

The timing and manner of any fundraising efforts other than those described in paragraph 2 above will be agreed upon by the Library and the Friends.

4. *Distribution of Friends funds to the Library*

The Friends will annually contribute to the Library's operations an amount equal to at least 5% of the Friends' unrestricted fund balance as of the end of its third quarter, February 28th. To align with the Library's fiscal year and to avoid potential confusion, the Friends will make the distribution in the fourth quarter of their fiscal year, corresponding to the first quarter of the Library's fiscal year.

After the annual assessment of needs, the Library's needs will be reviewed by the Friends Board to determine the level of support that can be provided. Any funds above the 5%, agreed upon through the needs assessment, will be distributed in the fourth quarter. Any restricted donations for books or other items will be forwarded to the library within a month of receipt as a check for the library to use as requested by the donor. From time to time, additional funds raised by the Friends shall be contributed to the Library for the purposes described in paragraph 2 above upon request from the Library Board and/or the Library Director in accordance with the procedures set forth in the Bylaws of the Friends. Funds not distributed in any year shall be accumulated and held for future distribution to the Library.

5. *Administrative functions*

The Library will provide the Friends with staff support to assist in record-keeping, mailings, meeting coordination and the development of Friends' promotional materials. Staff time available for these purposes will be subject to the Library's operating needs and will be determined by the Director. The staff will forward the contact information from all donations made directly to the Library to the membership chair of the Friends. This contact information shall include donor's name, mailing address, email address, donation amount and whether donation is restricted.

6. *Termination or revisions.* Neither party shall terminate these arrangements without giving at least six months prior notice to the other party. The provisions of this memorandum may be amended by the mutual agreement of the parties.