

# MILFORD PUBLIC LIBRARY

## BOARD OF TRUSTEES REGULAR MEETING

**Tuesday, August 24, 2021  
7:00 PM  
AMENDED**

1. Call to Order
2. Consent Agenda
  - 2.1. Approval of Minutes
    - 2.1.1. Regular Meeting: July 27, 2021
  - 2.2. Approval of Financial Reports and Invoices for July
  - 2.3. Director's Report
    - 2.3.1. Snapshot of Statistical Indicators
    - 2.3.2. Suggestion Box
    - 2.3.3. Staff Updates
    - 2.3.4. Building Updates
    - 2.3.5. TLN Update
    - 2.3.6. Friends of the Library Update
    - 2.3.7. Incident Reports
3. Approval of Agenda
4. Call to the Public
5. Unfinished Business
  - 5.1. Reopening Status
  - 5.2. Wish List Priority Updates
6. New Business
  - 6.1. Proposed Budget
  - 6.2. State Aid and Penal Fines
  - 6.3. Shared Automation System Calendar 2022
  - 6.4. Workforce Development Starter Collection Received
  - 6.5. Audit
  - 6.6. WiFi Proposal
  - 6.7. Drinking Fountain Proposal
  - 6.8. Open Forum
7. Communications
8. Adjournment

Policy: 704  
Subject: Board Meeting Public Participation Policy  
Reviewed: 08/26/2020  
Approved: 10/29/2020  
Revised:

1. The Board respects the rights of citizens to participate in the public meetings and asks that everyone adhere to the following Public Participation Guidelines:
  - a. Members of the public are permitted to address a meeting of the Board of Trustees upon recognition by the President of the Board.
  - b. Each person shall begin by stating their name and address and shall be permitted to speak once on each agenda item for three (3) minutes.
  - c. Agenda item 4 allows for Citizens' Comments on any non-agenda item.
  - d. Where the Agenda provides Public Hearing comment, each person addressing the Board shall be limited to five (5) minutes regarding the specific Public Hearing item.
  - e. The President of the Board may allow additional time at his/her discretion.
2. All remarks shall be addressed to the Board as a body, and not to any member.
  - a. The Board will not respond to comments made during the public comment period unless it becomes necessary to ask a clarifying question, correct a factual error, or provide specific factual information.
  - b. Issues are referred to the Director for investigation, study and recommendation, designation as a future agenda item, or answered through written communication.
3. Any person making personal, impertinent or slanderous remarks, or who shall become boisterous, while addressing the Board, may be requested to leave the meeting.
4. Interested parties, or their authorized representatives, may address the Board by written communication in regard to any matter concerning the Library by direct mail or by addressing the Library Director, and copies will be distributed to Trustees.

## **MILFORD TOWNSHIP LIBRARY BOARD**

### **Minutes of Regular Meeting**

**Tuesday, July 27, 2021 7:00 p.m.**

**Members Present:** Keef, Harris, Clemens, McMunn, Weeks and Gramlich.  
Also present, Director Hatch and Jeanne Brown to record the minutes.

1. **Call to Order:** President Keef called the meeting to order at 7:04.
2. **Consent Agenda:** Clemens moved to approve the Consent Agenda, Weeks seconded. Motion carried.
3. **Approval of Agenda:** Harris moved to approve the Agenda, McMunn seconded. Motion carried.
4. **Call to the Public:** None
5. **Unfinished Business:**
  - 5.1. Reopening Status: Director Hatch shared the current status, and that we are inching closer to normal. Youth services expects to return to in person programs in October and Adult will likely be sooner. Director Hatch also mentioned all public computers are back in service.
  - 5.2. Wishlist Priorities: Director Hatch shared Friends of the Library are funding a new Microfilm reader/printer. Director Hatch and Library Board discussed items on the wish list both large and smaller projects. Director Hatch will research the top couple of items from the list, and will provide information at the next meeting.
6. **New Business:**
  - 6.1. Set Budget Hearing (Suggested Date: September 28 at 6:45): Director Hatch shared the budget process is a little behind this year and asked the budget hearing be moved to the September 28 meeting @ 6:45 pm. Director Hatch will provide 2022 proposed budget information at the August 24<sup>th</sup> Library board meeting.
  - 6.2. Kanopy Subscription: Director Hatch shared a memo from Head of Adult Services, Karin Boughey, proposing the library purchase a subscription to Kanopy Streaming Services. Discussion regarding the memo and services. Clemens moved to approve the proposal to

purchase Kanopy Streaming Services, Weeks seconded. Motion carried.

- 6.3. Open Forum: Director Hatch shared issues with front entrance doors including a service call with a recommendation to replace the doors. Director Hatch mentioned obtaining a couple of quotes for replacement of the doors. Administrative Assistant Jeanne mentioned she will not be able to attend the August meeting.

**7. Communications:** none

- 8. Adjournment:** Clemens moved to adjourn, Gramlich seconded. Motion carried. Meeting adjourned at 7:44 p.m.

Respectfully submitted,

Marianne McMunn  
Secretary

5:39 PM

08/16/21

Accrual Basis

**Milford Public Library**  
**Governmental Fund Balance Sheet-General Fund**  
 As of July 31, 2021

	Jul 31, 21	Jul 31, 20
<b>ASSETS</b>		
Current Assets		
Checking/Savings		
001 · Cash-Checking (Flagstar)	256,765.46	81,481.51
003 · Certificates of deposit	192,079.10	192,079.10
004 · Cash in register (circulation)	400.00	400.00
005 · Cash-Public copier	5.00	5.00
006 · Petty Cash	131.70	122.99
008 · Cash-Money market (HVSF)	206,113.77	205,812.71
017 · Investments	1,197,238.43	941,965.44
Total Checking/Savings	1,852,733.46	1,421,866.75
Other Current Assets		
123 · Prepaid Expenses	41,800.04	36,804.24
Total Other Current Assets	41,800.04	36,804.24
Total Current Assets	1,894,533.50	1,458,670.99
<b>TOTAL ASSETS</b>	<b>1,894,533.50</b>	<b>1,458,670.99</b>
<b>LIABILITIES &amp; EQUITY</b>		
Liabilities		
Current Liabilities		
Accounts Payable		
202 · Accounts Payable*	16,853.51	24,269.35
Total Accounts Payable	16,853.51	24,269.35
Other Current Liabilities		
228 · State W/H Taxes Payable	1,630.49	1,532.93
229 · Fed W/H Taxes Payable	5,088.35	4,816.80
231 · Payroll deductions payable	381.62	782.26
257 · Accrued Payroll	6,860.88	6,763.13
Total Other Current Liabilities	13,961.34	13,895.12
Total Current Liabilities	30,814.85	38,164.47
Total Liabilities	30,814.85	38,164.47
Equity		
370 · FB - Nonspendable prepaids	41,800.04	36,804.24
375 · FB - Restricted-Nonexpendable	192,079.10	192,079.10
385 · FB - Assigned	75,289.00	75,289.00
390 · Fund Balance-Unassigned	696,607.39	584,845.78
Net Income	857,943.12	531,488.40
Total Equity	1,863,718.65	1,420,506.52
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>1,894,533.50</b>	<b>1,458,670.99</b>

# Milford Public Library

Fund Balance

July 31, 2021

	12/31/2018	12/31/2019	12/31/2020	6/30/2021	7/31/2021	YTD Variance
<b>General Fund:</b>						
Fund balance-Non spendable	\$ 32,884.47	\$ 35,999.48	\$ 37,518.63	\$ 47,383.53	\$ 41,800.04	\$ 9,864.90
Restricted-Non expendable	192,079.10	192,079.10	192,079.10	192,079.10	192,079.10	-
Assigned	75,289.00	75,289.00	75,289.00	75,289.00	75,289.00	-
Unassigned	378,540.81	491,837.33	584,131.39	691,023.90	696,607.39	106,892.51
YTD income (loss)	116,411.53	93,813.21	116,757.41	950,842.54	857,943.12	834,085.13
<b>Fund Balance (Modified Accrual)</b>	<b>795,204.91</b>	<b>889,018.12</b>	<b>1,005,775.53</b>	<b>1,956,618.07</b>	<b>1,863,718.65</b>	<b>950,842.54</b>
Modified accrual fund balance growth	17.1%	12.2%	13.5%	15.8%	12.2%	
<b>General Fixed Assets Account Group</b>						
<b>(GFAAG):</b>						
Beginning Balance	560,300.11	548,921.17	539,457.11	539,457.11	539,457.11	-
YTD Additions	91,913.87	89,702.27	223,034.38	54,268.27	64,191.64	(168,766.11)
YTD Dispositions (NBV)	-	-	-	-	-	-
Depreciation	(103,292.81)	(99,166.33)	(100,052.00)	(46,600.50)	(54,367.25)	53,451.50
Ending Balance	548,921.17	539,457.11	662,439.49	547,124.88	549,281.50	(115,314.61)
Full Accrual Adjustments	(13,099.83)	(14,016.00)	(17,360.11)	(17,360.11)	(17,360.11)	-
<b>Fund Balance (Full Accrual)</b>	<b>\$ 1,331,026.25</b>	<b>\$ 1,414,459.23</b>	<b>\$ 1,650,854.91</b>	<b>\$ 2,486,382.84</b>	<b>\$ 2,395,640.04</b>	<b>\$ 835,527.93</b>
Full accrual fund balance growth	8.6%	7.0%	8.2%	8.4%	6.4%	

# Milford Public Library

Fund Balance

July 31, 2021

	<u>12/31/2018</u>	<u>12/31/2019</u>	<u>12/31/2020</u>	<u>6/30/2021</u>	<u>7/31/2021</u>	<u>YTD Variance</u>
<b><u>Non-Spendable:</u></b>						
Prepaid Expenses	32,884.47	35,999.48	37,518.63	47,383.53	41,800.04	\$ 9,864.90
Other	-	-	-	-	-	\$ -
	<u>32,540.47</u>	<u>35,999.48</u>	<u>37,518.63</u>	<u>47,383.53</u>	<u>41,800.04</u>	<u>9,864.90</u>
<b><u>Restricted-Non expendable:</u></b>						
Endowment Fund-Alta Tripp	27,579.25	27,579.25	27,579.25	27,579.25	27,579.25	\$ -
Endowment Fund-Carlton Tripp	164,499.85	164,499.85	164,499.85	164,499.85	164,499.85	\$ -
Other	-	-	-	-	-	\$ -
	<u>192,079.10</u>	<u>192,079.10</u>	<u>192,079.10</u>	<u>192,079.10</u>	<u>192,079.10</u>	<u>-</u>
<b><u>Assigned:</u></b>						
Tax appeals	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	\$ -
Art sculpture	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	\$ -
Building improvements	49,018.86	49,018.86	49,018.86	49,018.86	49,018.86	\$ -
Technology improvements	7,138.64	7,138.64	7,138.64	7,138.64	7,138.64	\$ -
Collections development	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	\$ -
Staff development	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	\$ -
Special youth projects	-	-	-	-	-	\$ -
Adult Programming-Ann Croy Memorial	2,131.50	2,131.50	2,131.50	2,131.50	2,131.50	\$ -
Other	-	-	-	-	-	\$ -
	<u>75,289.00</u>	<u>75,289.00</u>	<u>75,289.00</u>	<u>75,289.00</u>	<u>75,289.00</u>	<u>-</u>
<b><u>Full Accrual Adjustments:</u></b>						
Accrued unemployment	-	-	-	-	-	\$ -
Accrued sick pay	13,099.83	14,016.00	17,360.11	17,360.11	17,360.11	\$ -
Other	-	-	-	-	-	\$ -
	<u>13,099.83</u>	<u>14,420.00</u>	<u>17,360.11</u>	<u>17,360.11</u>	<u>17,360.11</u>	<u>-</u>
<b><u>General Fixed Assets Account Group (GFAAG):</u></b>						
YTD Additions- Bldg/Land Improvements:	8,965.48	10,485.38	136,692.44	10,336.48	10,336.48	\$ (126,355.96)
YTD Additions-Furn & Fixtures	3,150.00	10,630.00	15,996.00	930.00	930.00	\$ (15,066.00)
YTD Additions-Equipment	16,960.91	7,131.86	6,424.38	6,349.34	8,200.28	\$ (75.04)
YTD Additions-Collections	65,899.29	61,455.03	63,921.56	36,652.45	44,724.88	\$ (27,269.11)
Total YTD Additions	<u>94,975.68</u>	<u>89,702.27</u>	<u>223,034.38</u>	<u>54,268.27</u>	<u>64,191.64</u>	<u>(168,766.11)</u>

6:15 PM

08/16/21

Accrual Basis

## Milford Public Library

## Stmnt of Governmental Revenues &amp; Expenditures-YTD Comparison

## General Fund

	Jul 21	Jan - Jul 21	% YTD
<b>Income</b>			
401 • Taxes revenue			
402 • Current real property taxes	2,194.47	1,485,038.41	0.1%
437 • Industrial Facilities Tax	0.00	7,129.05	0.0%
<b>Total 401 • Taxes revenue</b>	<b>2,194.47</b>	<b>1,492,167.46</b>	<b>0.1%</b>
539 • State grants			
573 • Local stablization share	0.00	23,109.54	0.0%
539 • State grants - Other	768.22	10,124.37	7.6%
<b>Total 539 • State grants</b>	<b>768.22</b>	<b>33,233.91</b>	<b>2.3%</b>
600 • Charges for services			
626 • Services Rendered	5.00	6.00	83.3%
642 • Services-Sales	28.40	256.85	11.1%
<b>Total 600 • Charges for services</b>	<b>33.40</b>	<b>262.85</b>	<b>12.7%</b>
655 • Fines/Fees/Lost Books/Cards	77.15	721.32	10.7%
664 • Investment income/rents			
665 • Interest income	13.12	6,900.79	0.2%
<b>Total 664 • Investment income/rents</b>	<b>13.12</b>	<b>6,900.79</b>	<b>0.2%</b>
671 • Other revenue-general			
674 • Private contributions/donations	25.01	830.01	3.0%
671 • Other revenue-general - Other	0.00	500.00	0.0%
<b>Total 671 • Other revenue-general</b>	<b>25.01</b>	<b>1,330.01</b>	<b>1.9%</b>
<b>Total Income</b>	<b>3,111.37</b>	<b>1,534,616.34</b>	<b>0.2%</b>
<b>Expense</b>			
701 • Personal services			
703 • Salaries	32,922.18	230,630.70	14.3%
704 • Wages-part time employees	12,260.82	85,977.37	14.3%
709 • Employer's Social Security	3,375.41	23,652.86	14.3%
718 • Health/dental insurance expense	5,580.54	39,916.41	14.0%
730 • Insurance-Workers Comp	0.00	817.00	0.0%
<b>Total 701 • Personal services</b>	<b>54,138.95</b>	<b>380,994.34</b>	<b>14.2%</b>
750 • Supplies			
751 • Adv. & Promotion	100.00	6,690.00	1.5%
752 • Supplies-Office/general	936.60	7,679.86	12.2%
755 • Collections Maintenance	598.42	3,479.56	17.2%
756 • Covid-19 response supplies	0.00	2,982.92	0.0%
<b>Total 750 • Supplies</b>	<b>1,635.02</b>	<b>20,832.34</b>	<b>7.8%</b>
800 • Other services & charges			
801 • Professional Services	1,668.00	16,590.34	10.1%
804 • Automation			
804.1 • Electronic content delivery	598.00	11,529.06	5.2%
804 • Automation - Other	8,448.79	30,765.44	27.5%
<b>Total 804 • Automation</b>	<b>9,046.79</b>	<b>42,294.50</b>	<b>21.4%</b>
805 • TLN Central Services	750.05	3,415.15	22.0%
850 • Communications	293.01	2,051.36	14.3%
851 • Postage	55.00	1,670.61	3.3%
852 • Other Misc Communications	373.10	2,656.94	14.0%
861 • Transportation-mileage reimb	13.30	43.01	30.9%
910 • Professional development	0.00	78.00	0.0%
915 • Memberships & dues	0.00	1,602.26	0.0%
917 • Utilities-Sewage	0.00	525.00	0.0%
918 • Utilities-Water	0.00	-50.25	0.0%
919 • Waste & rubbish disposal	76.18	521.80	14.6%
920 • Utilities-Electric	7,949.03	51,148.21	15.5%
921 • Utilities-Natural gas	239.48	6,914.27	3.5%
930 • Land & building repairs	7,290.83	60,247.75	12.1%
935 • Property liability insurance	1,061.08	7,270.10	14.6%
948 • Computer services	638.89	5,941.86	10.8%
955 • Miscellaneous	0.00	42.55	0.0%
967-A • Programming - Adult	350.00	2,751.08	12.7%
967-YA • Programming - Teens	75.83	1,142.32	6.6%
967-YS • Programming - Youth Svcs.	432.88	3,798.04	11.4%
<b>Total 800 • Other services &amp; charges</b>	<b>30,313.45</b>	<b>210,654.90</b>	<b>14.4%</b>
970 • Capital Outlay			

Figures presented on modified accrual basis of accounting.



6:15 PM

08/16/21

Accrual Basis

## Milford Public Library

## Stmnt of Governmental Revenues &amp; Expenditures-YTD Comparison

## General Fund

	Jul 21	Jan - Jul 21	% YTD
975 · Buildings & improvements	0.00	10,336.48	0.0%
980.01 · Office furniture & fixtures	0.00	930.00	0.0%
980.02 · Office equipment	1,850.94	8,200.28	22.6%
982-A · Books - Adult	3,179.22	19,569.94	16.2%
982-YA · Books - Teens	469.18	2,933.53	16.0%
982-YS · Books - Youth Services	1,125.47	10,960.36	10.3%
985-A · Audio Visual - Adult	968.14	3,434.98	28.2%
985-YA · Audio Visual - Teens	19.96	406.71	4.9%
985-YS · Audio Visual - Youth Services	1,511.04	2,943.37	51.3%
986 · Periodicals	799.42	4,475.99	17.9%
<b>Total 970 · Capital Outlay</b>	<b>9,923.37</b>	<b>64,191.64</b>	<b>15.5%</b>
<b>Total Expense</b>	<b>96,010.79</b>	<b>676,673.22</b>	<b>14.2%</b>
<b>Net Income</b>	<b>-92,899.42</b>	<b>857,943.12</b>	<b>-10.8%</b>

Figures presented on modified accrual basis of accounting.

6:15 PM

08/16/21

Accrual Basis

# Milford Public Library

## Revenues & Expenditures-Budget vs. Actual

### January through July 2021

	Jan - Jul 21	Budget	\$ Over Budget	% of Budget
<b>Income</b>				
401 • Taxes revenue				
402 • Current real property taxes	1,485,038.41	1,478,000.00	7,038.41	100.5%
437 • Industrial Facilities Tax	7,129.05	5,000.00	2,129.05	142.6%
<b>Total 401 • Taxes revenue</b>	<b>1,492,167.46</b>	<b>1,483,000.00</b>	<b>9,167.46</b>	<b>100.6%</b>
539 • State grants				
540 • State Penal Fines	0.00	17,000.00	-17,000.00	0.0%
573 • Local stabilization share	23,109.54	20,000.00	3,109.54	115.5%
539 • State grants - Other	10,124.37	6,000.00	4,124.37	168.7%
<b>Total 539 • State grants</b>	<b>33,233.91</b>	<b>43,000.00</b>	<b>-9,766.09</b>	<b>77.3%</b>
600 • Charges for services				
626 • Services Rendered	6.00	300.00	-294.00	2.0%
642 • Services-Sales	256.85	4,000.00	-3,743.15	6.4%
<b>Total 600 • Charges for services</b>	<b>262.85</b>	<b>4,300.00</b>	<b>-4,037.15</b>	<b>6.1%</b>
655 • Fines/Fees/Lost Books/Cards	721.32	2,500.00	-1,778.68	28.9%
664 • Investment income/rents				
665 • Interest Income	6,900.79	14,000.00	-7,099.21	49.3%
<b>Total 664 • Investment income/rents</b>	<b>6,900.79</b>	<b>14,000.00</b>	<b>-7,099.21</b>	<b>49.3%</b>
671 • Other revenue-general				
674 • Private contributions/donations	830.01	5,500.00	-4,669.99	15.1%
671 • Other revenue-general - Other	500.00	1,000.00	-500.00	50.0%
<b>Total 671 • Other revenue-general</b>	<b>1,330.01</b>	<b>6,500.00</b>	<b>-5,169.99</b>	<b>20.5%</b>
<b>Total Income</b>	<b>1,534,616.34</b>	<b>1,553,300.00</b>	<b>-18,683.66</b>	<b>98.8%</b>
<b>Expense</b>				
701 • Personal services				
703 • Salaries	230,630.70	398,000.00	-167,369.30	57.9%
704 • Wages-part time employees	85,977.37	203,800.00	-117,822.63	42.2%
709 • Employer's Social Security	23,652.86	46,040.00	-22,387.14	51.4%
716 • Defined cont ret plan expense	0.00	13,000.00	-13,000.00	0.0%
718 • Health/dental insurance expense	39,916.41	62,640.00	-22,723.59	63.7%
730 • Insurance-Workers Comp	817.00	1,300.00	-483.00	62.8%
<b>Total 701 • Personal services</b>	<b>380,994.34</b>	<b>724,780.00</b>	<b>-343,785.66</b>	<b>52.6%</b>
750 • Supplies				
751 • Adv. & Promotion	6,690.00	13,050.00	-6,360.00	51.3%
752 • Supplies-Office/general	7,679.86	18,000.00	-10,320.14	42.7%
755 • Collections Maintenance	3,479.56	10,000.00	-6,520.44	34.8%
756 • Covid-19 response supplies	2,982.92	5,000.00	-2,017.08	59.7%
<b>Total 750 • Supplies</b>	<b>20,832.34</b>	<b>46,050.00</b>	<b>-25,217.66</b>	<b>45.2%</b>
800 • Other services & charges				
801 • Professional Services	16,590.34	31,800.00	-15,209.66	52.2%
804 • Automation				
804.1 • Electronic content delivery	11,529.06	47,300.00	-35,770.94	24.4%
804 • Automation - Other	30,765.44	47,400.00	-16,634.56	64.9%
<b>Total 804 • Automation</b>	<b>42,294.50</b>	<b>94,700.00</b>	<b>-52,405.50</b>	<b>44.7%</b>
805 • TLN Central Services	3,415.15	6,200.00	-2,784.85	55.1%
850 • Communications	2,051.36	2,850.00	-798.64	72.0%
851 • Postage	1,670.61	4,200.00	-2,529.39	39.8%
852 • Other Misc Communications	2,656.94	5,000.00	-2,343.06	53.1%
861 • Transportation-mileage reimb	43.01	2,000.00	-1,956.99	2.2%
910 • Professional development	78.00	2,800.00	-2,722.00	2.8%
911 • Conferences	0.00	2,000.00	-2,000.00	0.0%
913 • Travel	0.00	2,000.00	-2,000.00	0.0%
915 • Memberships & dues	1,602.26	2,930.00	-1,327.74	54.7%

Figures presented on modified accrual basis.

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Accrual Basis

# Milford Public Library

## Revenues & Expenditures-Budget vs. Actual

### January through July 2021

	Jan - Jul 21	Budget	\$ Over Budget	% of Budget
917 • Utilities-Sewage	525.00	2,000.00	-1,475.00	26.3%
918 • Utilities-Water	-50.25	3,000.00	-3,050.25	-1.7%
919 • Waste & rubbish disposal	521.80	2,500.00	-1,978.20	20.9%
920 • Utilities-Electric	51,148.21	80,000.00	-28,851.79	63.9%
921 • Utilities-Natural gas	6,914.27	12,000.00	-5,085.73	57.6%
930 • Land & building repairs	60,247.75	128,000.00	-67,752.25	47.1%
935 • Property liability insurance	7,270.10	13,500.00	-6,229.90	53.9%
940 • Rent	0.00	10.00	-10.00	0.0%
948 • Computer services	5,941.86	15,000.00	-9,058.14	39.6%
955 • Miscellaneous	42.55	100.00	-57.45	42.6%
964 • Refunds & Rebates	0.00	50.00	-50.00	0.0%
967-A • Programming - Adult	2,751.08	5,000.00	-2,248.92	55.0%
967-YA • Programming - Teens	1,142.32	3,000.00	-1,857.68	38.1%
967-YS • Programming - Youth Svcs.	3,798.04	9,000.00	-5,201.96	42.2%
<b>Total 800 • Other services &amp; charges</b>	<b>210,654.90</b>	<b>429,640.00</b>	<b>-218,985.10</b>	<b>49.0%</b>
<b>970 • Capital Outlay</b>				
974 • Land improvements	0.00	25,000.00	-25,000.00	0.0%
975 • Buildings & improvements	10,336.48	210,000.00	-199,663.52	4.9%
980.01 • Office furniture & fixtures	930.00	15,000.00	-14,070.00	6.2%
980.02 • Office equipment	8,200.28	11,000.00	-2,799.72	74.5%
982-A • Books - Adult	19,569.94	37,000.00	-17,430.06	52.9%
982-YA • Books - Teens	2,933.53	5,000.00	-2,066.47	58.7%
982-YS • Books - Youth Services	10,960.36	27,000.00	-16,039.64	40.6%
985-A • Audio Visual - Adult	3,434.98	8,000.00	-4,565.02	42.9%
985-YA • Audio Visual - Teens	406.71	1,300.00	-893.29	31.3%
985-YS • Audio Visual - Youth Services	2,943.37	9,600.00	-6,656.63	30.7%
986 • Periodicals	4,475.99	9,000.00	-4,524.01	49.7%
<b>Total 970 • Capital Outlay</b>	<b>64,191.64</b>	<b>357,900.00</b>	<b>-293,708.36</b>	<b>17.9%</b>
<b>Total Expense</b>	<b>676,673.22</b>	<b>1,558,370.00</b>	<b>-881,696.78</b>	<b>43.4%</b>
<b>Net Income</b>	<b>857,943.12</b>	<b>-5,070.00</b>	<b>863,013.12</b>	<b>-16,922.0%</b>

Figures presented on modified accrual basis.

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## Milford Public Library

### Check Detail

July 21 through August 17, 2021

Type	Num	Date	Name	Account	Paid Amount	Original Amount
Bill Pmt -Check	13868	07/21/2021	Applied Imaging	001 - Cash-Checking (Flagstar)		-65.87
Bill	1772052	07/09/2021		752 - Supplies-Office/general	-65.87	65.87
TOTAL					-65.87	65.87
Bill Pmt -Check	13869	07/21/2021	Baker & Taylor Books	001 - Cash-Checking (Flagstar)		-1,223.10
Bill	2036035831	06/17/2021		982-YS - Books - Youth Services	-12.56	12.56
Bill	2036035832	06/17/2021		982-YA - Books - Teens	-42.50	42.50
Bill	2036035833	06/17/2021		982-YS - Books - Youth Services	-14.91	14.91
Bill	2036035834	06/17/2021		982-YS - Books - Youth Services	-6.59	6.59
Bill	2036035835	06/17/2021		982-YS - Books - Youth Services	-137.91	137.91
Bill	2036035836	06/17/2021		982-YS - Books - Youth Services	-3.59	3.59
Bill	2035999431	06/18/2021		982-YS - Books - Youth Services	-3.59	3.59
Bill	2035999432	06/18/2021		985-YA - Audio Visual - Teens	-32.69	32.69
Bill	2035999433	06/18/2021		982-YS - Books - Youth Services	-15.88	15.88
Bill	2035999434	06/18/2021		982-YS - Books - Youth Services	-28.98	28.98
Bill	2036022098	06/18/2021		982-YS - Books - Youth Services	-9.74	9.74
Bill	2036022100	06/18/2021		982-YA - Books - Teens	-66.06	66.06
Bill	2036022101	06/18/2021		982-YS - Books - Youth Services	-11.96	11.96
Bill	2036022102	06/18/2021		982-YS - Books - Youth Services	-12.00	12.00
Bill	2036022103	06/18/2021		982-YS - Books - Youth Services	-9.84	9.84
Bill	2036011605	06/21/2021		982-YS - Books - Youth Services	-24.54	24.54
Bill	2036011606	06/21/2021		982-YS - Books - Youth Services	-16.36	16.36
Bill	2036011607	06/21/2021		982-YA - Books - Teens	-10.92	10.92
Bill	2036011608	06/21/2021		982-YS - Books - Youth Services	-33.30	33.30
Bill	2036011609	06/21/2021		985-YA - Audio Visual - Teens	-32.69	32.69
Bill	5017074872	06/23/2021		982-YS - Books - Youth Services	-9.84	9.84
Bill	2036039653	06/25/2021		982-A - Books - Adult	-25.74	25.74
Bill	2036039654	06/25/2021		982-YS - Books - Youth Services	-16.92	16.92
Bill	2036039655	06/25/2021		982-YA - Books - Teens	-10.92	10.92
Bill	2036039656	06/25/2021		982-YS - Books - Youth Services	-11.98	11.98
Bill	2036039657	06/25/2021		982-YS - Books - Youth Services	-9.84	9.84
TOTAL					-1,223.10	1,223.10
Bill Pmt -Check	13870	07/21/2021	Blue Cross Blue Shield of Michigan	001 - Cash-Checking (Flagstar)		-5,143.14
Bill	Aug21	07/07/2021		718 - Health/dental insurance expense	-5,143.14	5,143.14
TOTAL					-5,143.14	5,143.14
Bill Pmt -Check	13871	07/21/2021	Brien's Services, Inc.	001 - Cash-Checking (Flagstar)		-2,630.50

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## Milford Public Library

### Check Detail

July 21 through August 17, 2021

Type	Num	Date	Name	Account	Paid Amount	Original Amount
Bill	40252	07/15/2021		930 · Land & building repairs	-2,630.50	2,630.50
TOTAL					-2,630.50	2,630.50
Bill Pmt -Check	13872	07/21/2021	Findaway World LLC	001 · Cash-Checking (Flagstar)		-38.97
Bill	355510	07/05/2021		755 · Collections Maintenance	-38.97	38.97
TOTAL					-38.97	38.97
Bill Pmt -Check	13873	07/21/2021	Gale/Cengage Learning	001 · Cash-Checking (Flagstar)		-83.22
Bill	74646218	07/06/2021		982-A · Books - Adult	-83.22	83.22
TOTAL					-83.22	83.22
Bill Pmt -Check	13874	07/21/2021	Ingram Library Services	001 · Cash-Checking (Flagstar)		-1,241.93
Bill	53619922	07/01/2021		982-A · Books - Adult	-449.56	449.56
Bill	53619923	07/01/2021		982-A · Books - Adult	-12.39	12.39
Bill	53619924	07/01/2021		982-A · Books - Adult	-101.29	101.29
Bill	53710069	07/08/2021		982-A · Books - Adult	-631.30	631.30
Bill	53744145	07/11/2021		982-A · Books - Adult	-47.39	47.39
TOTAL					-1,241.93	1,241.93
Bill Pmt -Check	13875	07/21/2021	Jani-King of Michigan, Inc.	001 · Cash-Checking (Flagstar)		-2,184.00
Bill	DET072101...	07/01/2021		930 · Land & building repairs	-2,184.00	2,184.00
TOTAL					-2,184.00	2,184.00
Bill Pmt -Check	13876	07/21/2021	Karin Boughey*	001 · Cash-Checking (Flagstar)		-100.00
Bill	Jul21	07/19/2021		967-A · Programming - Adult	-100.00	100.00
TOTAL					-100.00	100.00
Bill Pmt -Check	13877	07/21/2021	Library Network	001 · Cash-Checking (Flagstar)		-8,255.90
Bill	68264	07/06/2021		805 · TLN Central Services	-364.80	458.80
Bill	68300	07/06/2021		804 · Automation	-7,891.10	7,891.10
TOTAL					-8,255.90	8,349.90

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## Milford Public Library

### Check Detail

July 21 through August 17, 2021

Type	Num	Date	Name	Account	Paid Amount	Original Amount
Bill Pmt -Check	13878	07/21/2021	Quill Corporation	001 · Cash-Checking (Flagstar)		-137.26
Bill	17836494	07/06/2021		752 · Supplies-Office/general 755 · Collections Maintenance	-99.55 -37.71	99.55 37.71
TOTAL					-137.26	137.26
Bill Pmt -Check	13879	07/21/2021	Windstream (formly PAETEC)	001 · Cash-Checking (Flagstar)		-36.96
Bill	Jul21	07/06/2021		850 · Communications	-36.96	36.96
TOTAL					-36.96	36.96
Bill Pmt -Check	13880	07/28/2021	AFLAC	001 · Cash-Checking (Flagstar)		-219.49
Bill	479945	07/12/2021		231 · Payroll deductions payable	-219.49	219.49
TOTAL					-219.49	219.49
Bill Pmt -Check	13881	07/28/2021	Delta Dental Plan of Michigan	001 · Cash-Checking (Flagstar)		-437.40
Bill	RIS000358...	08/01/2021		231 · Payroll deductions payable	-437.40	437.40
TOTAL					-437.40	437.40
Bill Pmt -Check	13882	07/28/2021	Demco, Inc.	001 · Cash-Checking (Flagstar)		-110.42
Bill	9674596	07/08/2021		755 · Collections Maintenance	-110.42	110.42
TOTAL					-110.42	110.42
Bill Pmt -Check	13883	07/28/2021	Findaway World LLC	001 · Cash-Checking (Flagstar)		-1,255.23
Bill	356225	07/13/2021		985-YS · Audio Visual - Youth Services	-1,204.09	1,204.09
Bill	356867	07/22/2021		985-YS · Audio Visual - Youth Services	-51.14	51.14
TOTAL					-1,255.23	1,255.23
Bill Pmt -Check	13884	07/28/2021	GFL Environmental	001 · Cash-Checking (Flagstar)		-76.18
Bill	0050684070	07/14/2021		919 · Waste & rubbish disposal	-76.18	76.18
TOTAL					-76.18	76.18

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## Milford Public Library

### Check Detail

July 21 through August 17, 2021

Type	Nm	Date	Name	Account	Paid Amount	Original Amount
Bill Pmt -Check	13885	07/28/2021	Library Network	001 - Cash-Checking (Flagstar)		-2,030.94
Bill	68333	07/12/2021		986 - Periodicals	-180.00	180.00
Bill	68353	07/12/2021		980.02 - Office equipment	-1,850.94	1,850.94
TOTAL					-2,030.94	2,030.94
Bill Pmt -Check	13886	07/28/2021	Midwest Tape	001 - Cash-Checking (Flagstar)		-29.99
Bill	500706249	07/13/2021		985-A - Audio Visual - Adult	-29.99	29.99
TOTAL					-29.99	29.99
Bill Pmt -Check	13887	07/28/2021	Precision Data Products	001 - Cash-Checking (Flagstar)		-379.00
Bill	10000572428	07/09/2021		752 - Supplies-Office/general	-379.00	379.00
TOTAL					-379.00	379.00
Bill Pmt -Check	13888	07/28/2021	Showcases	001 - Cash-Checking (Flagstar)		-44.24
Bill	320674	07/07/2021		755 - Collections Maintenance	-44.24	44.24
TOTAL					-44.24	44.24
Bill Pmt -Check	13891	08/04/2021	Applied Imaging	001 - Cash-Checking (Flagstar)		-84.60
Bill	632902-1	07/28/2021		752 - Supplies-Office/general	-84.60	84.60
TOTAL					-84.60	84.60
Bill Pmt -Check	13892	08/04/2021	Baker & Taylor Books	001 - Cash-Checking (Flagstar)		-1,211.98
Bill	2036054133	06/30/2021		982-YS - Books - Youth Services	-321.20	321.20
Bill	2036052797	07/06/2021		982-YS - Books - Youth Services	-39.50	39.50
Bill	2036052798	07/06/2021		982-YA - Books - Teens	-21.84	21.84
Bill	2036052799	07/06/2021		982-YA - Books - Teens	-213.21	213.21
Bill	2036052800	07/06/2021		982-YS - Books - Youth Services	-23.95	23.95
Bill	2036052801	07/06/2021		982-YS - Books - Youth Services	-41.74	41.74
Bill	2036068177	07/08/2021		982-YS - Books - Youth Services	-36.50	36.50
Bill	2036068178	07/08/2021		982-YS - Books - Youth Services	-45.82	45.82
Bill	2036068179	07/08/2021		982-YS - Books - Youth Services	-5.39	5.39
Bill	2036068180	07/08/2021		982-YS - Books - Youth Services	-19.03	19.03
Bill	2036068181	07/08/2021		982-YS - Books - Youth Services	-42.26	42.26

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# Milford Public Library

## Check Detail

July 21 through August 17, 2021

Type	Num	Date	Name	Account	Paid Amount	Original Amount
Bill	2036075398	07/12/2021		982-YS · Books - Youth Services	-2.99	2.99
Bill	2036075399	07/12/2021		982-YS · Books - Youth Services	-5.99	5.99
Bill	2036075400	07/12/2021		982-YS · Books - Youth Services	-20.22	20.22
Bill	2036075401	07/12/2021		982-YS · Books - Youth Services	-372.34	372.34
TOTAL					-1,211.98	1,211.98
Bill Pmt -Check	13893	08/04/2021	Clearly	001 · Cash-Checking (Flagstar)		-129.52
Bill	INV365841	08/01/2021		850 · Communications	-129.52	129.52
TOTAL					-129.52	129.52
Bill Pmt -Check	13894	08/04/2021	Flagstar	001 · Cash-Checking (Flagstar)		-995.58
Bill	Jul21	07/22/2021		804 · Automation	-172.16	172.50
				967-YA · Programming - Teens	-75.83	75.83
				967-YS · Programming - Youth Svcs.	-273.78	274.32
				986-A · Audio Visual - Adult	-198.74	199.13
				985-YS · Audio Visual - Youth Services	-255.30	255.81
				985-YA · Audio Visual - Teens	-19.92	19.96
TOTAL					-995.58	997.55
Bill Pmt -Check	13895	08/04/2021	Foster Swift Collins & Smith PC	001 · Cash-Checking (Flagstar)		-315.00
Bill	813429	07/27/2021		801 · Professional Services	-315.00	315.00
TOTAL					-315.00	315.00
Bill Pmt -Check	13896	08/04/2021	Frontier	001 · Cash-Checking (Flagstar)		-126.53
Bill	Aug21	07/19/2021		850 · Communications	-126.53	126.53
TOTAL					-126.53	126.53
Bill Pmt -Check	13897	08/04/2021	Ingram Library Services	001 · Cash-Checking (Flagstar)		-217.35
Bill	53820984	07/15/2021		982-A · Books - Adult	-201.95	201.95
Bill	53820985	07/15/2021		982-A · Books - Adult	-15.40	15.40
TOTAL					-217.35	217.35
Bill Pmt -Check	13898	08/04/2021	Kelli Brendel	001 · Cash-Checking (Flagstar)		-37.04



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# Milford Public Library

## Check Detail

July 21 through August 17, 2021

Type	Num	Date	Name	Account	Paid Amount	Original Amount
Bill	Jul21	07/29/2021		967-YS · Programming - Youth Svcs.	-37.04	37.04
TOTAL					-37.04	37.04
Bill Pmt -Check	13899	08/04/2021	T-Mobile	001 · Cash-Checking (Flagstar)		-373.10
Bill	Jul21	07/25/2021		852 · Other Misc Communications	-373.10	373.10
TOTAL					-373.10	373.10
Bill Pmt -Check	13900	08/04/2021	Technology Solutions, LLC	001 · Cash-Checking (Flagstar)		-600.00
Bill	23079	08/01/2021		930 · Land & building repairs	-600.00	600.00
TOTAL					-600.00	600.00
Bill Pmt -Check	13901	08/11/2021	DTE Energy	001 · Cash-Checking (Flagstar)		-8,188.51
Bill	Jul21	07/30/2021		920 · Utilities-Electric	-7,949.03	7,949.03
				921 · Utilities-Natural gas	-239.48	239.48
TOTAL					-8,188.51	8,188.51
Bill Pmt -Check	13902	08/11/2021	Gale/Cengage Learning	001 · Cash-Checking (Flagstar)		-185.93
Bill	74719699	07/20/2021		982-A · Books - Adult	-74.97	74.97
Bill	74782768	08/03/2021		982-A · Books - Adult	-110.96	110.96
TOTAL					-185.93	185.93
Bill Pmt -Check	13903	08/11/2021	Ingram Library Services	001 · Cash-Checking (Flagstar)		-1,510.83
Bill	53931234	07/22/2021		982-A · Books - Adult	-194.24	194.24
Bill	53931235	07/22/2021		982-A · Books - Adult	-31.34	31.34
Bill	53931236	07/22/2021		982-A · Books - Adult	-11.16	11.16
Bill	53977062	07/26/2021		982-A · Books - Adult	-30.89	30.89
Bill	53977063	07/26/2021		982-A · Books - Adult	-890.61	890.61
Bill	54027368	07/28/2021		982-A · Books - Adult	-352.59	352.59
TOTAL					-1,510.83	1,510.83
Bill Pmt -Check	13904	08/11/2021	J.E. Strauss Consulting/CPA, LLC	001 · Cash-Checking (Flagstar)		-1,353.00

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**Milford Public Library**  
**Check Detail**  
July 21 through August 17, 2021

Type	Num	Date	Name	Account	Paid Amount	Original Amount
Bill	2096	07/31/2021		801 · Professional Services 801 · Professional Services	-1,032.00 -321.00	1,032.00 321.00
TOTAL					-1,353.00	1,353.00
Bill Pmt -Check	13905	08/11/2021	MLA	001 · Cash-Checking (Flagstar)		-95.00
Bill	10456	08/03/2021		910 · Professional development	-95.00	95.00
TOTAL					-95.00	95.00
Bill Pmt -Check	13906	08/11/2021	Quill Corporation	001 · Cash-Checking (Flagstar)		-146.05
Bill	18199299	07/21/2021		752 · Supplies-Office/general	-146.05	146.05
TOTAL					-146.05	146.05
Bill Pmt -Check	13907	08/11/2021	UPS Store	001 · Cash-Checking (Flagstar)		-105.00
Bill	35903	07/29/2021		752 · Supplies-Office/general	-105.00	105.00
TOTAL					-105.00	105.00

## **LIBRARY DIRECTOR'S REPORT**

**August 2021**

### **SUGGESTION BOX AND RANDOM COMMENTS**

None

### **STAFF UPDATES**

Kim Swejkoski, newly hired Adult Services Librarian, has resigned due to family health issues. The position has been posted.

#### **STAFF ANNIVERSARIES: August**

Stephen Jackman, Adult Services Librarian, 3 years

Latonia Phillips, Substitute Librarian, 2 years

#### **STAFF ANNIVERSARIES: September**

None

### **BUILDING UPDATES**

Jeanne discovered a dying tree along the sidewalk on Peters Road. I obtained two quotes and went with the lowest quote (Maxon Tree Service – recommended by Village of Milford).

I will be scheduling an appointment to discuss potential replacement of copiers with Applied Imaging, our current copier vendor. Our copiers are now 9 years old.

### **TLN UPDATES**

Nothing major to report.

### **FRIENDS OF THE LIBRARY UPDATE**

The FOL Store is open on a limited basis, with more hours expected to start in September.

### **INCIDENT REPORTS**

One incident of a patron (from another community) who came in to use the computers. He had multiple issues signing in to a computer and using headphones. Finally, he asked to use the phone and dialed 911. Staff stopped the call and asked if he truly needed 911. He said yes, he was feeling light headed. Staff contacted 911 and got a chair for the patron. This patron is known to the Fire Department and according to the Police Office, his Blood Alcohol Level was .258. There was evidence of a recent hospital visit. Patron was transported by EMS. Staff handled the incident very well.

## Adult Department Report

July 2021

The annual Adult Summer Reading program continues in July. This year's theme was Tails and Tales. Our adult summer reading program is very easy for people to register and participate. Patrons can register online using a google form and also log their books using a google form. We draw a random number from the week's entries to the log spreadsheet. The winner is awarded a \$50 gift certificate from a local business. A \$100 Grand Prize of Huron Valley Chamber Bucks will be awarded at the end of the program. As of July 7 we have 36 people registered for the program and 78 log entries.

David Stokes attended the TLN Outreach Services Committee Meeting on July 21. David has also volunteered to serve as Chair Elect for the Outreach Services Committee.

Respectfully submitted.

Karin Boughey

Head of Adult Services

## **Youth and Teen Services Report May 2021**

Kelli and Heather finished up the Down in the Dirt Activity bags, adding items to make dirt pudding and for seed planting. Kelli recorded the Down in the Dirt storytime and emailed the link to those who registered for the baby/toddler and Prek-K activity bags.

With summer right around the corner, Kelli redecorated the Know and Grow area. The theme for summer reading is Tails and Tales, so she added pictures of animals reading books and the phrase "Wild About Books" above them. Kelli also completed work on the Tails and Tales scavenger hunt, that was set to begin on June 1 and continues until June 12. Kids will receive a search sheet and look for pictures around the youth department. When they are done, they will get a small prize.

Kelli also started planning Read, Rhyme and Romp at Home; our summer storytime for babies through age 4. This will be a virtual storytime taking place via zoom for six weeks. Kelli put together activity bags that contain items the kids will get to use during the storytime like, shaker eggs, scarves, bubbles, and popsicle stick bird puppets.

Kelli and Heather worked on the June activity bags, which are beach themed. There will be two age ranges for this bag; 12-35 months and 3-Kindergarten. Kelli put together a Build a Boat craft for each bag. Kids will build a boat with a piece of a pool noodle, a straw and triangle piece of foam. They also get foamie stickers to decorate it. Kelli found a sorting activity for the 3-Kindergarten bag and a headband craft for the 12-35month bag. She also added a sandcastle coloring page to each bag.

Heather started creating the mystery prize bags for the summer reading prizes. There are three color coded levels of prizes--3 years-Kindergarten, 1st-3rd grade, and 4th-6th grade. The idea for doing mystery prize bags came from wanting fewer kids touching all the prizes in the treasure box, but we also thought the kids would enjoy the surprise. Heather ordered new prizes to put in the bags and put together around 300 bags to start with. She also put together three display cases to advertise the three summer scavenger hunts, the raffle drawings for the grand prizes, and the mystery prize bags. She also started a "Recommended By a Librarian" book display for all of the Youth Staff to add their recommended titles and a Eric Carle memorial display after his death.

During May, Whitney shared the links of the pre-recorded Preschool Storytime sessions with the participants. She also made a Pirate Beginning Sounds Letter Activity as well as a Dinosaur Beginning Sounds Letter Activity to use for Preschool Storytime in the future. Whitney also worked on the 1,000 Books Before Kindergarten Spreadsheet. She moved all of the children who were too old to complete the program into the "Aged Out" tab and moved all of the children who had finished the program into the "Completed Tab." Whitney also made a new version of the 1,000 Books Before Kindergarten flyer that is handed out to help parents keep track of the books that they have read. She also created a FB post as well as a flyer to help advertise Summer Reading and placed the flyers strategically around the library. Whitney also compiled directions for the fleece tie blankets that the children will be making this summer. In order to help get ready for Comic Book Day, she made buttons for the children to wear with superhero words on them. She also got one of the Fourth of July crafts ready by separating the tissue paper and individually bagging it along with each Styrofoam star along with the other duties that she normally performs.

Whitney also recorded two sessions of Preschool Storytime and uploaded them onto YouTube. During each storytime session, Whitney read three books that pertained to the letter of the week. She also sang multiple songs and did flannel board rhymes based on the letter of the week. Whitney spent time talking about the letter of the week and sang a song with the children that helped them remember the sounds that each letter makes. Shaker songs and jingle bell songs were also included in the session as well as "hello" and "goodbye" songs.

Karen finalized and assembled the Father's kit and worked with Grace and Whitney to put together the Donate a Blanket Kit. Additionally, she worked with staff to assemble newsletter copy and placed a Free Comic Book Day order that will be included in Activity Bags for the event. She also is working to create a new program bag for Tweens called Break-In bags where there will be riddles that need to be solved to find the 3 numbers to open the lock and retrieve the goodies in the bag.

May 5th - Preschool Storytime - 32

May 10th - Down in the Dirt Activity Bag Storytime - 14

May 12th - Preschool Storytime - 24

May 19th - Preschool Storytime – 14

Submitted by Youth Staff

#### Teen Services Report May 2021

This month we provided the Teen Monthly Book Box and the Teen Take & Make: DIY Faux Stained Glass. This was the first month of the book box, which will be a recurring program. The box only had 1 participant this month. The Faux Stained glass bag had 14 participants.

I spent time working on next month's book box and bags. I worked on weeding the teen fiction collection.

I placed one B&T order. I also added materials to the Teen CD and Teen DVD collections.

Teen Book Displays:

What You Missed in 2020

YALSA 2020 Teens Top Ten

## **Youth and Teen Services Report**

### **June 2021**

Kelli and Heather finished putting together the beach themed activity bags for the baby/toddlers and PreK/K children. We registered 20 baby/toddler bags and 28 PreK/K bags. For each of our activity bags we include many education activity sheets and a craft or two.

Kelli and Heather worked the Summer Reading Kick-Off on Saturday June 12. About 40 people came in to sign-up. The kids were very excited to get an ice cream to take home after they signed up.

Registration for our virtual summer storytime, Read, Rhyme and Romp at Home began on Tuesday June 8. This allowed time for participants to pick-up their storytime packs. Kelli gave each child a set of blue bird wooden stick puppets and rhyme to go with them, bumblebee finger puppets and rhyme, a movement cube, stop, go and slow signs and a coloring sheet. Those that needed them also received a shaker egg and scarf. All the items included would be used throughout the storytime series. The first storytime was Tuesday June 22 via zoom and the theme was Silly Stories. Kelli showed the kids how to use the movement cube, the stop, go and slow signs with their shaker eggs and the blue bird puppets. Week two of storytime, "At the Beach," had to be pre-recorded because Kelli was going on vacation. A link to the storytime was sent to participants. Kelli continued prep working for the storytimes in July.

During June, Whitney continued to work on the 1,000 Books Before Kindergarten program. Since some of the names were coming off of the nametags for this program, Whitney rewrote all of the names using a permanent marker and then put them back in their appropriate location on the wall. She also made an activity for Preschool Storytime called "Alphabet Tracing Popsicles" that will be used in the future for her preschoolers to help them learn how to write the alphabet. Whitney also filled the "Recommended by a Librarian" book display numerous times throughout the month.

Heather and Whitney worked together to fill the "Fourth of July" bags for the various age groups. Whitney also collaborated with Heather to decide what would be included in the "Harry Potter STEM" bags and the "Up in the Sky" bags. Whitney made an owl craft that was included in all of the "Up in the Sky" bags as well as a bird coloring matching activity that was included in the bags for the younger children. Whitney also printed out Harry Potter bookmarks, a Harry Potter cootie catcher, and a Word Search for the Harry Potter bags. In addition, she ordered the materials that will be needed to make the wands for these bags.

In order to advertise the upcoming Harry Potter & Magical Creatures Scavenger Hunt, Whitney decorated a display case devoted to this theme. Some of the items that were included in the display were prizes for the scavenger hunt, pictures of Harry Potter books, a Sorting Hat, and other Harry Potter related decorations. She also found the pictures for the hunt, cut them out and mounted them, and made signs to advertise the event. Whitney also planned where all of the pictures will go and made a sheet that included this information in case any patrons need a hint while searching.

During this month Father's kits and Donate a Blanket Kit were distributed and we even started to receive completed blankets that are being donated to local area rescue facilities and vet offices. Karen worked on assembling the kites for older kids. She has also been working on a department wide weeding project to keep the collection clean and current.

#### Program Statistics

June 12th – Summer Reading Kick-Off - 46

June 22nd – Read, Rhyme, Romp - 22

June 29th – Read, Rhyme, Romp - 21

Submitted by Youth Staff

## Teen Services Report June 2021

This month we provided the Teen Monthly Book Box and the Teen Take & Make: 4th of July Tie Dye. The monthly book box had 7 participants. The 4th of July bags contained supplies to tie dye pillowcases, and that bag had 13 participants.

I spent time working on next month's book box and bags. I worked on weeding the teen nonfiction collection.

I placed two B&T orders. I also added materials to the Teen DVD collection.

Teen Book Displays:

What You Missed in 2020

YALSA 2020 Teens Top Ten

Pride Month Books



## **Youth and Teen Services Report**

### **July 2021**

Kelli finished planning and prepping for Read, Rhyme and Romp at Home. There were four storytimes in July, with the last of the session being the 27th. On July 6th, the theme was Bees and Kelli included bee finger puppets in the take-home bag for the kids to use during this storytime. July 13th the theme was mice and Kelli brought a cat and mouse puppet to help out with some of the songs and rhymes. July 20th the theme was transportation. This gave the kids another opportunity to use the stop, go and slow signs they received. They also enjoyed pretending to be airplanes and helicopters. The last storytime theme was Animal Tales. Kelli emailed the participants and told them the kids could dress-up and bring a stuffed friend to show off. Kelli brought a lot of animal puppets to help out with this storytime. Kids got to roar like lions and hop like kangaroos.

Kelli worked on the Back to School scavenger hunt for August. To make this one a little harder for the school age children, they not only have to find the pictures on the search sheet, but also figure out the secret message. Participants will receive some back to school supplies. Kelli also started looking for new ideas for a display case, possibly with a back to school theme.

Prepping began for the "Summer" theme bag that will be going out in August. Kelli and Heather worked together brainstorming and finding activities for the different age groups. Kelli experimented with some different Kool-aid play dough recipes that would be added to the toddler and preK/K bags. She also looked for different craft ideas and summer activities for each bag

Heather and Kelli worked on finishing the Up in the Sky bags. Heather put together a kite craft and a baby bird chalk craft, and found a number of educational activities to put in the bags, including a kite bead counting activity. She also purchased owl squirting toys for all of the bags. The preschoolers/Kindergarteners received mini foam flyers to play with as well. Heather and Kelli also finished the Magical Creatures bags for the toddlers and preschoolers/Kindergarteners. These bags included educational activities, crafts such as unicorn headbands and lacing narwhals, and much more. Heather and Whitney put together items for the Harry Potter STEM bags for the 1st-3rd graders and the 4th-6th graders, including wands that lit up, wands that made feathers float, a golden snitch catapult activity, and more fun items such as a recipe for butterbeer, dementor's kisses (Hershey kisses), and printable secret code activities.

During July, Whitney started working on revamping the packet that is given out when patrons sign up to be a part of the 1,000 Books Before Kindergarten program. After discussing the format with Karen, she created a new document where patrons fill in dots to represent each book they have read instead of writing down the name of each book. She also began planning for Preschool Storytime in September which includes lesson planning for each week, creating a document so that families can follow along with the storytime, making take home packets for three different letters, as well as making activities and crafts that help the children learn more about the alphabet. One of the activities that she made for Preschool Storytime was called "Back to School Letter Matching" and children match a letter on a picture of a backpack with a letter on a piece of notebook paper. Whitney also filled the "Recommended by a Librarian" book display numerous times throughout the month.

Heather and Whitney also worked together to fill the "Harry Potter STEM" bags for two different age groups. One of the items that was included in the bags was a Harry Potter STEM wand. Whitney and Heather worked together to make the Harry Potter STEM wands. These wands were created by making a circuit with popsicle sticks using LED lights, electrical tape, a battery, and copper tape. Also included in the Harry Potter bags was a catapult with a golden snitch, a Harry Potter Science Levitation Charm, a bag of Dementor's (Hershey) kisses, numerous Harry Potter printable activities, a bookmark, a recipe, and Harry Potter buttons.

Karen continued finalizing and assembling Free Comic Book Day Activity Bags. She continued to plan the break-in bags that we already plan to continue into upcoming months. Karen continues to work to update the aging non-fiction collection in the youth department as well as returning to work on adding additional STEAM kits to our collection.

July 6th - Read, Rhyme, Romp - 15  
July 13th - Read, Rhyme, Romp - 17  
July 20th - Read, Rhyme, Romp - 16  
July 27th - Read, Rhyme, Romp - 14

Submitted by Youth Staff

## Teen Services Report July 2021

This month we provided the Teen Monthly Book Box and the Teen Take & Make: Paper Quilling. This month the book box was much more successful, with a total of 20 participants. The Paper Quilling bags had a total of 15 participants

I spent time working on next month's book box and bags. I planned programs for October- December and worked on the newsletter material.

I placed one B&T order. I also added materials to the Teen CD collection.

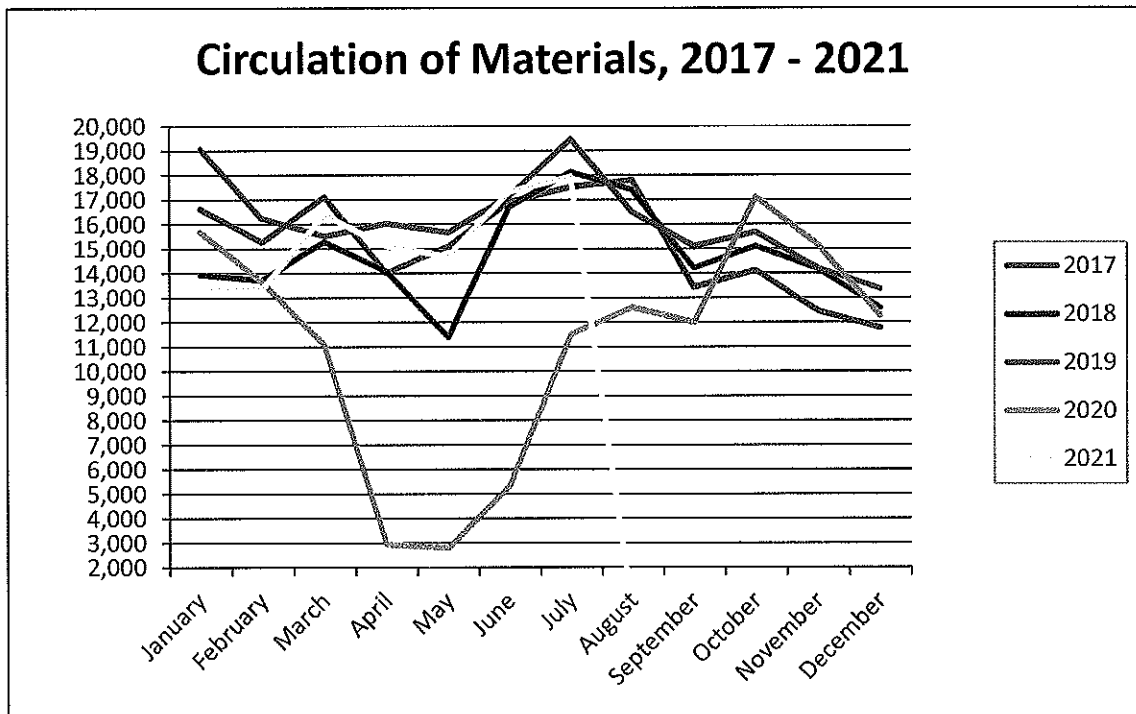
### Teen Book Displays:

What You Missed in 2020

YALSA 2020 Teens Top Ten

**MILFORD PUBLIC LIBRARY  
FIVE YEAR CIRCULATION**

	2017	2018	2019	2020	2021
January	16,630	13,956	19,073	15,703	13,330
February	15,285	13,728	16,245	13,657	13,373
March	17,122	15,301	15,523	11,088	16,398
April	14,030	14,098	16,049	2,942	15,113
May	15,112	11,406	15,677	2,803	14,692
June	16,920	16,720	17,149	5,329	17,337
July	17,532	18,140	19,491	11,520	17,951
August	17,803	17,396	16,499	12,615	0
September	13,447	14,230	15,115	11,998	0
October	14,129	15,111	15,693	17,123	0
November	12,477	14,184	14,218	15,179	0
December	11,787	12,605	13,377	12,287	0
<b>TOTAL</b>	<b>182,274</b>	<b>176,875</b>	<b>194,109</b>	<b>132,244</b>	<b>108,194</b>



Milford Public Library  
Monthly Statistics

	January	February	March	April	May	June	July	August	September	October	November	December	Total
<b>Number of Items Circulated 2021</b>													
All Items	13,330	13,373	16,398	15,113	14,692	17,337	17,951	0	0	0	0	0	108,194
Circulation to Milford Residents	3,499	3,710	5,074	5,095	4,754	6,610	10,416	0	0	0	0	0	39,158
Circulation to Commerce Residents	129	169	311	176	305	433	629	0	0	0	0	0	2,152
Circulation to Highland Residents	89	240	315	200	232	338	504	0	0	0	0	0	1,918
Circulation to All Others	167	324	385	355	329	534	778	0	0	0	0	0	2,872
Ebook Circulation	819	1,049	1,084	961	967	1,019	1,058	0	0	0	0	0	6,957
Magazines	474	494	505	96	100	166	152	0	0	0	0	0	1,987
Media Circulation	2,634	1,630	1,944	1,993	1,852	2,058	3,178	0	0	0	0	0	15,289
Adult Material Circulation	1769	2002	2524	2471	2283	2619	4456	0	0	0	0	0	18,124
Teen Material Circulation	219	266	266	353	340	442	756	0	0	0	0	0	2,642
Youth Material Circulation	1931	2323	3312	3012	3021	4880	7217	0	0	0	0	0	25,696
Self Checkout Circulation	212	585	752	929	719	1694	887	0	0	0	0	0	5,778

<b>Number of Items Circulated 2020</b>													
All Items	15,703	13,657	11,088	2,942	2,803	5,329	11,520	12,615	11,998	17,123	15,179	12,287	132,244
Circulation to Milford Residents	6,797	6,591	4,562	15	0	1,125	2,829	3,631	3,928	4,877	3,432	2,688	40,475
Circulation to Commerce Residents	425	637	377	0	0	87	137	210	219	272	341	96	2,801
Circulation to Highland Residents	717	576	328	0	0	46	65	138	209	292	140	63	2,574
Circulation to All Others	701	624	416	3	0	43	167	193	209	296	247	113	3,012
Ebook Circulation	576	514	912	1,322	1,277	815	710	668	607	655	968	748	9,772
Magazines	255	550	396	470	539	475	505	547	503	632	533	485	5,890
Media Circulation	3,286	2,981	1,836	953	978	1,516	1,949	2,195	2,052	2,368	1,639	1,655	23,408
Adult Material Circulation	4179	3697	2342	3	0	662	1614	2001	2137	2429	1806	1474	22,344
Teen Material Circulation	372	422	396	0	0	563	162	230	199	256	192	127	2,919
Youth Material Circulation	4093	4297	2971	15	0	76	1424	1943	2257	3096	2143	1377	23,692
Self Checkout Circulation	1302	1490	1066	12	0	0	29	202	292	613	451	8	5,465

<b>Computer Use</b>													
Home Page Hits	8,352	6,986	8,718	7,876	6,730	9,624	8,566	0	0	0	0	0	56,852
Public Computer Sessions	37	144	193	162	129	253	281	0	0	0	0	0	1,199
Wireless Sessions	28	49	62	55	64	126	172	0	0	0	0	0	556
Guest Passes Issued	0	0	0	0	0	0	0	0	0	0	0	0	133
Ancestry.com	421	131	272	348	37	162	278	0	0	0	0	0	1,649
2020 Totals													93,329
													3,052
													2,101
													0
													133
													383

Numbers appearing for incomplete months are month-to-date numbers

**Milford Public Library**  
**Monthly Statistics**

Building Use	January	February	March	April	May	June	July	August	September	October	November	December	Total	2020 Totals
Visits	754	2,252	2,636	2,582	2,524	3,800	4,193	0	0	0	0	0	18,741	26,841
Room Bookings	0	0	0	0	0	21	2	0	0	0	0	0	23	68

New Patrons and Accounts	January	February	March	April	May	June	July	August	September	October	November	December	Total	2020 Totals
New Cards Issued	14	27	31	27	27	63	65	0	0	0	0	0	254	376
Library Card Holders	6,664	6,689	6,717	6,751	6,777	6,841	6,506	0	0	0	0	0	6,654	6,654
Library Card Holders Percentage	42.35%	42.51%	42.69%	42.90%	43.07%	43.47%	41.34%	0.00%	0.00%	0.00%	0.00%	0.00%	42.29%	42.29%

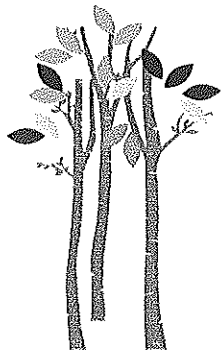
Reference Questions	January	February	March	April	May	June	July	August	September	October	November	December	Total	2020 Totals
Adult Department	679	659	866	832	687	859	768	0	0	0	0	0	5,350	7,607
Youth and Teen Department	243	254	308	310	276	787	709	0	0	0	0	0	2,887	3,739
Total	922	913	1,174	1,142	963	1,646	1,477	0	0	0	0	0	8,237	11,346

Programs	January	February	March	April	May	June	July	August	September	October	November	December	Total	2020 Totals
Adult Programs Held	0	3	3	3	10	0	0	0	0	0	0	0	19	20
Adult Programs Attendance	0	29	24	41	1	0	0	0	0	0	0	0	95	191
Teen Programs Held	0	0	0	0	0	0	0	0	0	0	0	0	0	6
Teen Programs Attendance	0	0	0	0	0	0	0	0	0	0	0	0	0	17
Youth Programs Held	4	3	4	3	4	3	5	0	0	0	0	0	26	67
Youth Programs Attendance	118	93	109	72	84	89	130	0	0	0	0	0	695	8236
General Programs Held	0	0	0	0	0	0	0	0	0	0	0	0	0	0
General Program Attendance	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Numbers appearing for incomplete months are month-to-date numbers

Collection	January	February	March	April	May	June	July	August	September	October	November	December	Total	2020 Totals
Book Collection	-45	-408	-54	252	91	455	-457	0	0	0	0	0	66,021	68,904
Audio Collection	4	6	-2	-39	10	13	2	0	0	0	0	0	3,331	3,317
Video Collection	5	-12	-132	8	8	4	21	0	0	0	0	0	6,458	6,670
Music Collection	1	-4	0	-1	2	3	5	0	0	0	0	0	2,121	2,163
Electronic Format	0	2	1	4	0	0	0	0	0	0	0	0	-182	-182
Periodicals	0	0	0	0	0	0	0	0	0	0	0	0	195	195
Net Acquisitions	-35	-416	-187	224	111	475	-429	0	0	0	0	0	77,944	81,067

Monthly Numbers are Net Acquisitions



# MILFORD PUBLIC LIBRARY

## PROPOSED 2022 BUDGET

Tina Hatch  
Library Director

**Milford Public Library  
Budget Assumptions  
Fiscal Year 2022**

**REVENUE SOURCES**

**Account      Line Item & Description**

**Projections for 2022 Taxes Revenue is as follows:**

402	Current Real Property Taxes	\$1,493,000
437	Industrial Facilities Tax	\$5,000
	<b>TOTAL TAXES REVENUE</b>	<b>\$1,498,000</b>

The millage rate for 2022 will be 1.4321. We estimate Property Taxes to be collected from our millage of \$1,498,000 (from a taxable value of \$1,070,923,490). We have generally been conservative with this line item during budgeting.

Year	Taxable Value for Milford Township
2021 (for budget year 2022)	\$1,070,923,490
2020	\$1,035,348,150
2019	\$989,372,780
2018	\$919,995,430
2017	\$864,922,360
2016	\$830,250,130
2015	\$803,847,560
2014	\$726,998,350
2013	\$781,810,830
2012	\$780,679,339

**Projections for 2022 State Grants is as follows:**

539	State Grants - Other	\$12,000
540	State Penal Fines	\$25,000
573	Local Stabilization Share	\$15,000
	<b>TOTAL STATE GRANTS</b>	<b>\$52,000</b>

The Library of Michigan distributes State Aid on a per capita formula for each service area and issues three equal distributions: 1/3 to the public library to support local services; 1/3 to the public library for purchase of cooperative services; and 1/3 directly to the library cooperative. The Global Pandemic has not had an impact on State Aid Payments. Disbursements from State Aid revenue:

2022 (estimated)	\$12,000
2021	\$13,648
2020	\$12,598
2019	\$12,613
2018	\$11,540
2017	\$10,293
2016	\$10,290
2015	\$9,266
2014	\$9,275
2013	\$7,583

The 1835 Michigan Constitution (and subsequent revisions) awarded penal fines revenues to libraries, with the philosophy that those who enforce the law should not financially benefit from such enforcement. As always, there are attempts at the State level to erode the amount of penal fines distributed to public libraries, therefore, we are again being conservative with the budget estimate. The Global Pandemic had an impact on Penal Fines due to less travel in the state for an extended period of time, however, the impact was smaller than expected.

2022 (estimated)	\$25,000
2021	\$27,786
2020	\$27,101
2019	\$33,611
2018	\$32,906
2017	\$31,868
2016	\$33,284
2015	\$31,796
2014	\$23,645
2013	\$20,898

Local Community Stabilization Reimbursement is estimated on the low side, because the amount we will receive is not known until it is received.

2022 (estimated)	\$15,000
2021	\$23,110
2020	\$31,633
2019	\$50,274
2018	\$86,217
2017	\$97,773



**Projections for 2022 Charges for Services is as follows:**

626	Services Rendered	\$100
642	Services - Sales	\$1,000
<b>TOTAL CHARGES FOR SERVICES</b>		<b>\$1,100</b>

Services Rendered includes charges for the sale of visitor computer passes.

Sales includes revenue from computer, microfilm, and copier printing. Also included are sales of earbuds and thumb drives (cost recovery only).

**Projections for 2022 Fines, Fees, Lost Books, Cards is as follows:**

655	Fines, Fees, Lost Books, Replacement Cards	\$1,000
<b>TOTAL FINES AND FEES</b>		<b>\$1,000</b>

**Projections for 2022 Investment Income/Rents is as follows:**

665	Interest Income	\$12,000
667	Rents	\$600
<b>TOTAL INVESTMENT INCOME/RENTS</b>		<b>\$12,600</b>

The Township is responsible for investing the funds of the library, while leaving enough funds liquid to pay invoices and salaries. The Township follows their investment policy (which we have adopted) and as with all tax monies, careful investment must be made in order to protect the principal. Interest rates are down from prior years. Income from Rents is for usage of the Community Room as an Election Polling Precinct. Elections will be scheduled in 2022.

2022 (budgeted)	\$12,000
2021 (estimated)	\$14,000
2020	\$15,163
2019	\$19,427
2018	\$12,740
2017	\$8,823
2016	\$5,445
2015	\$5,009
2014	\$8,387
2013	\$3,902

**Projections for 2022 Other Revenue – General is as follows:**

671	Other Revenue – General	\$3,000
674	Private Contributions/Donations	\$5,500
<b>TOTAL OTHER REVENUE/DONATIONS</b>		<b>\$8,500</b>

The largest source of Other Income is the E-Rate rebate applied for on our behalf by The Library Network. The new TLN Telecommunications Contract went into effect on July 1. We doubled our bandwidth for about \$1,000 more annually.

Donations are always an unknown and are estimated low for that reason. Contributions from the FOL are applied to this category. The pandemic may impact this area.

2022 (estimated)	\$5,500
2021 (budgeted)	\$5,500
2020	\$3,500
2019	\$6,879
2018	\$6,277
2017	\$41,795
2016	\$15,603
2015	\$14,323
2014	\$10,340
2013	\$9,182

## OPERATING EXPENDITURES

<u>Account</u>	<u>Line Item &amp; Description</u>
----------------	------------------------------------

Projections for 2022 Personal Services is as follows:

703	Salaries	\$490,600
704	Wages – Part time Employees	\$176,000
705	Vacation Pay	\$0
708	Unemployment	\$0
709	Employer’s Social Security	\$51,000
716	Defined Contribution Retirement Plan	\$15,000
718	Health/Dental Insurance	\$81,960
730	Insurance – Workers Comp	\$1,300
<b>TOTAL PERSONAL SERVICES</b>		<b>\$815,860</b>

The **Salaries and Wages** line item includes 15.48 FTE, including substitute staff. Included is a modest 3% increase for staff (other than Shelves, who should be receiving a statutory increase – but depends on unemployment levels). Last increase for staff (other than Shelves and the Director) was in 2021. Potential addition of part time Community Relations Position. Some additional funds are included in Salaries and Wages in the event that adjustments are made to the salary and wage scales.

The **Retirement** line item is calculated at 3% of salaries for those eligible for our 401(a) plan. We will have one new staff member eligible in 2022. Eligible members are full-time staff who have worked 3 years, and part-time staff who were eligible for the plan prior to January 1, 2014.

**Vacation Pay** is sometimes budgeted, but rarely used. This line item is for payout of sick and vacation leave time in the event of a staff member leaving with a balance.

**Benefits** includes Health, Vision, and Dental insurance for full-time staff. The budget assumes a 10% increase in premiums. In the recent past, we have not seen an increase at that level and have actually seen slight decreases. The Michigan State Public Employee “Hard Cap” for 2022 is \$7,304.51. A 10% increase would send our plan over the hard cap amount. If that occurs,

options are: 1) Require employees to contribute 20% of the premium OR 2) Claim exemption from the statute. We currently have a High Deductible Health Plan with the ability of staff to make contributions to a Health Savings Account.

**Employer's Social Security** is 7.65% of total payroll.

**Unemployment** is used to track any potential reimbursements we must pay for former employee's awarded unemployment benefits. We do not pay unemployment insurance, therefore, we are a reimbursing employer.

**Projections for 2022 Library Materials is as follows:**

804.1	Electronic Content Delivery	\$52,000
982-A	Books – Adult	\$40,000
982-YA	Books – Teen	\$5,000
982-YS	Books – Youth	\$30,000
985-A	Audio Visual – Adult	\$8,000
985-YA	Audio Visual – Teen	\$1,300
985-YS	Audio Visual – Youth	\$11,600
986	Periodicals	\$9,000
<b>TOTAL LIBRARY MATERIALS</b>		<b>\$156,900</b>

Increases for all library materials, including significant investment in e-content delivery.

**Projections for 2022 Library Programming is as follows:**

967-A	Programming – Adult	\$8,000
967-YA	Programming – Teen	\$3,000
967-YS	Programming – Youth	\$9,000
<b>TOTAL LIBRARY PROGRAMMING</b>		<b>\$20,000</b>

**Projections for 2022 Automation, TLN Central Services and Computer Services is as follows:**

804	Automation	\$52,500
805	TLN Central Services	\$7,200
948	Computer Services	\$15,000
<b>TOTAL AUTOMATION AND TLN CENTRAL SERVICES</b>		<b>\$74,700</b>

**Automation** includes services from TLN in support of the Shared Automation System (SAS) as well as our Telecommunications billing from Comcast. Also included in this area is: Envisionware (computer time management and printing cost recovery), Public Web Browser software, Wi-Fi, DeepFreeze, public and staff filter, Assabet Interactive products (Room Reserve and Events), and Oakland County Historical Resources membership.

**TLN Central Services** includes 5 day per week delivery, overdue notices, and acquisitions services (periodical bids and ordering).

**Computer Services** includes computer support, staff email accounts, website, website firewall and domain name registration.

**Projections for 2022 General Administration is as follows:**

751	Advertising and Promotion	\$15,050
752	Supplies – Office/general	\$17,000
755	Collections Maintenance	\$10,000
756	Covid-19 Response Supplies	\$5,000
801	Professional Services	\$46,350
850	Communications	\$3,640
851	Postage	\$4,200
852	Other Misc. Communications	\$7,200
935	Property Liability Insurance	\$15,000
940	Rent	\$10
955	Miscellaneous	\$240
964	Refunds & Rebates	\$150
<b>TOTAL GENERAL ADMINISTRATION</b>		<b>\$123,840</b>

Most items in this category have held steady.

**Advertising and Promotion**, as well as **Postage**, were increased to account for the revival of the library newsletter.

**Supplies – Office/General** includes basic office supplies such as paper, toner or ink cartridges, tape, etc.

**Covid-19 Response Supplies** includes hand sanitizer, disinfecting wipes, gloves, and masks

**Professional Services** includes items such as: accounting (including payroll), auditing, legal assistance, retirement plan administration, and fire alarm system monitoring.

**Communications** includes our telephone usage. These costs are very consistent year to year.

**Other Misc. Communications** is the service fees for the mobile hotspots.

**Insurance and Bonds** is for property and liability insurance.

**Projections for 2022 Continuing Education and Outreach is as follows:**

861	Transportation – Mileage	\$2,000
910	Professional Development	\$2,800
911	Conferences	\$2,000
913	Travel	\$2,000
915	Memberships and Dues	\$3,000
<b>TOTAL CONTINUING EDUCATION AND OUTREACH</b>		<b>\$11,800</b>

These categories have been increased for additional staff development opportunities. During and after the recession, these items were cut drastically. This proposed budget would also reinstate ALA (American Library Association) memberships for Department Heads and MLA (Michigan Library Association) membership for staff librarians. I would like to offer a staff member the opportunity to attend the Public Library Association Conference, expected to be held in March 2022 in Portland, Oregon.

**Projections for 2022 Facility is as follows:**

917	Utilities – Sewage	\$2,000
918	Utilities - Water	\$3,000
919	Waste and Rubbish Disposal	\$1,500
920	Utilities - Electric	\$87,000
921	Utilities – Natural Gas	\$12,000
930	Land and Building Repairs	\$128,100
974	Land Improvements	\$10,000
975	Building and Improvements	\$100,000
980.01	Office Furniture and Fixtures	\$12,000
980.02	Office Equipment	\$14,500
<b>TOTAL BUILDING AND GROUNDS</b>		<b>\$370,100</b>

**Public Utilities** has been increased to account for additional hours and the rising cost of electricity. This line item varies depending on weather. I've attached the last 2 year summary to the end of this report to show recent trends.

**Land and Building Repairs** includes: HVAC Contract, cleaning services, lawn care, snow and ice removal, telephone system maintenance, inspection of fire extinguishers, fire alarm system testing, window washing, RFID System maintenance, and miscellaneous repairs.

**Building and Improvements** includes such items as carpet replacement, painting, drywall repairs, door closers and handicapped assistive doors for the restrooms, etc. This line item has been reduced because costs are unknown for major projects at this time and fund balance is available if necessary.

**Land Improvements** is budgeted for repairs and resurfacing of the parking lot and replacement of landscaping.

**Office Furniture and Fixtures** is budgeted for the occasional replacement of furniture.

**Office Equipment** is for replacement of computers, servers, network switches, printers, firewalls, etc. In addition, there has been a request for touch screen monitors for the Youth Department catalog computers in order to transition to the CARL Kids catalog in that department. Touch screen monitors will not work with the current catalog computers and are more costly than the replacement monitors we currently purchase.



**Milford Township Library**  
**2022 Proposed Budget**  
**January 1, 2022 to December 31, 2022**  
**Proposed Millage Rate: 1.4321**

ACCOUNT #	DESCRIPTION REVENUES	2021 APPROVED BUDGET	% of Budget	2021 AMENDED BUDGET*	% of Budget	2022 PROPOSED BUDGET	% of Budget
402	Current Real Property Taxes	\$1,478,000.00	95.15%	\$1,478,000.00	95.15%	\$1,493,000.00	94.90%
437	Industrial Facilities Tax	\$5,000.00	0.32%	\$5,000.00	0.32%	\$5,000.00	0.32%
501	Federal Grants	\$0.00	0.00%	\$0.00	0.00%	\$0.00	0.00%
539	State Grants - Other	\$6,000.00	0.39%	\$6,000.00	0.39%	\$12,000.00	0.76%
540	State Penal Fines	\$17,000.00	1.09%	\$17,000.00	1.09%	\$25,000.00	1.59%
573	Local Stabilization Share	\$20,000.00	1.29%	\$20,000.00	1.29%	\$15,000.00	0.95%
626	Services Rendered	\$300.00	0.02%	\$300.00	0.02%	\$100.00	0.01%
642	Services -Sales	\$4,000.00	0.26%	\$4,000.00	0.26%	\$1,000.00	0.06%
655	Fines and Fees	\$2,500.00	0.16%	\$2,500.00	0.16%	\$1,000.00	0.06%
665	Interest Income	\$14,000.00	0.90%	\$14,000.00	0.90%	\$12,000.00	0.76%
667	Rents	\$0.00	0.00%	\$0.00	0.00%	\$600.00	0.04%
671	Other Revenue - General - Other	\$1,000.00	0.06%	\$1,000.00	0.06%	\$3,000.00	0.19%
674	Private Contributions/Donations	\$5,500.00	0.35%	\$5,500.00	0.35%	\$5,500.00	0.35%
	<b>SUB-TOTAL REVENUES</b>	<b>\$1,553,300.00</b>	<b>100.00%</b>	<b>\$1,553,300.00</b>	<b>100.00%</b>	<b>\$1,573,200.00</b>	<b>100.00%</b>
	Fund Balance Appropriated	\$0.00		\$0.00		\$0.00	
	<b>TOTAL REVENUES</b>	<b>\$1,553,300.00</b>		<b>\$1,553,300.00</b>		<b>\$1,573,200.00</b>	

**Milford Township Library**  
**2022 Proposed Budget**  
**January 1, 2022 to December 31, 2022**  
**Proposed Millage Rate: 1.4321**

ACCOUNT #	DESCRIPTION EXPENDITURES	2021 APPROVED BUDGET	% of Budget	2021 AMENDED BUDGET*	% of Budget	2022 PROPOSED BUDGET	% of Budget
703	Salaries	\$398,000.00	25.62%	\$398,000.00	25.54%	\$490,600.00	31.18%
704	Wages - Part Time Employees	\$203,800.00	13.12%	\$203,800.00	13.08%	\$176,000.00	11.19%
705	Vacation Pay	\$0.00	0.00%	\$0.00	0.00%	\$0.00	0.00%
708	Unemployment	\$0.00	0.00%	\$0.00	0.00%	\$0.00	0.00%
709	Employer's Social Security	\$46,040.00	2.96%	\$46,040.00	2.95%	\$51,000.00	3.24%
716	Defined Contribution Ret. Expense	\$13,000.00	0.84%	\$13,000.00	0.83%	\$15,000.00	0.95%
718	Health/Dental Insurance Expense	\$62,640.00	4.03%	\$62,640.00	4.02%	\$81,960.00	5.21%
730	Insurance - Workers Comp.	\$1,300.00	0.08%	\$1,300.00	0.08%	\$1,300.00	0.08%
751	Advertising and Promotion	\$13,050.00	0.84%	\$13,050.00	0.84%	\$15,050.00	0.96%
752	Supplies - Office/general	\$18,000.00	1.16%	\$18,000.00	1.16%	\$17,000.00	1.08%
755	Collections Maintenance	\$10,000.00	0.64%	\$10,000.00	0.64%	\$10,000.00	0.64%
756	Covid-19 Response Supplies	\$5,000.00	0.32%	\$5,000.00	0.32%	\$5,000.00	0.32%
801	Professional Services	\$31,800.00	2.05%	\$31,800.00	2.04%	\$46,350.00	2.95%
804	Automation	\$47,400.00	3.05%	\$47,400.00	3.04%	\$52,500.00	3.34%
804.1	Electronic Content Delivery	\$47,300.00	3.05%	\$47,300.00	3.04%	\$52,000.00	3.31%
805	TLN Central Services	\$6,200.00	0.40%	\$6,200.00	0.40%	\$7,200.00	0.46%
850	Communications	\$2,850.00	0.18%	\$2,850.00	0.18%	\$3,640.00	0.23%
851	Postage	\$4,200.00	0.27%	\$4,200.00	0.27%	\$4,200.00	0.27%
852	Other Misc. Communications	\$0.00	0.00%	\$5,000.00	0.32%	\$7,200.00	0.46%
861	Transportation - Mileage	\$2,000.00	0.13%	\$2,000.00	0.13%	\$2,000.00	0.13%
910	Professional Development	\$2,800.00	0.18%	\$2,800.00	0.18%	\$2,800.00	0.18%
911	Conferences	\$2,000.00	0.13%	\$2,000.00	0.13%	\$2,000.00	0.13%
913	Travel	\$2,000.00	0.13%	\$2,000.00	0.13%	\$2,000.00	0.13%
915	Memberships and Dues	\$2,930.00	0.19%	\$2,930.00	0.19%	\$3,000.00	0.19%
917	Utilities - Sewage	\$2,000.00	0.13%	\$2,000.00	0.13%	\$2,000.00	0.13%
918	Utilities - Water	\$3,000.00	0.19%	\$3,000.00	0.19%	\$3,000.00	0.19%
919	Waste and Rubbish Disposal	\$2,500.00	0.16%	\$2,500.00	0.16%	\$1,500.00	0.10%
920	Utilities - Electric	\$80,000.00	5.15%	\$80,000.00	5.13%	\$87,000.00	5.53%
921	Utilities - Natural Gas	\$12,000.00	0.77%	\$12,000.00	0.77%	\$12,000.00	0.76%
930	Land and Building Repairs	\$128,000.00	8.24%	\$128,000.00	8.21%	\$128,100.00	8.14%
935	Property Liability Insurance	\$13,500.00	0.87%	\$13,500.00	0.87%	\$15,000.00	0.95%

**Milford Township Library**  
**2022 Proposed Budget**  
**January 1, 2022 to December 31, 2022**  
**Proposed Millage Rate: 1.4321**

ACCOUNT #	DESCRIPTION EXPENDITURES	2021 APPROVED BUDGET	% of Budget	2021 AMENDED BUDGET*	% of Budget	2022 PROPOSED BUDGET	% of Budget
940	Rent	\$10.00	0.00%	\$10.00	0.00%	\$10.00	0.00%
948	Computer Services	\$15,000.00	0.97%	\$15,000.00	0.96%	\$15,000.00	0.95%
955	Miscellaneous	\$30.00	0.00%	\$100.00	0.01%	\$240.00	0.02%
964	Refunds and Rebates	\$50.00	0.00%	\$50.00	0.00%	\$150.00	0.01%
967-A	Programming - Adult	\$5,000.00	0.32%	\$5,000.00	0.32%	\$8,000.00	0.51%
967-YA	Programming - Teen	\$3,000.00	0.19%	\$3,000.00	0.19%	\$3,000.00	0.19%
967-YS	Programming - Youth Services	\$9,000.00	0.58%	\$9,000.00	0.58%	\$9,000.00	0.57%
974	Land Improvements	\$25,000.00	1.61%	\$25,000.00	1.60%	\$10,000.00	0.64%
975	Building and Land Improvements	\$210,000.00	13.52%	\$210,000.00	13.48%	\$100,000.00	6.36%
980.01	Office Furniture and Fixtures	\$15,000.00	0.97%	\$15,000.00	0.96%	\$12,000.00	0.76%
980.02	Office Equipment	\$11,000.00	0.71%	\$11,000.00	0.71%	\$14,500.00	0.92%
982-A	Books - Adult	\$37,000.00	2.38%	\$37,000.00	2.37%	\$40,000.00	2.54%
982-YA	Books - Teen	\$5,000.00	0.32%	\$5,000.00	0.32%	\$5,000.00	0.32%
982-YS	Books - Youth Services	\$27,000.00	1.74%	\$27,000.00	1.73%	\$30,000.00	1.91%
985-A	Audio Visual - Adult	\$8,000.00	0.52%	\$8,000.00	0.51%	\$8,000.00	0.51%
985-YA	Audio Visual - Teen	\$1,300.00	0.08%	\$1,300.00	0.08%	\$1,300.00	0.08%
985-YS	Audio Visual - Youth Services	\$9,600.00	0.62%	\$9,600.00	0.62%	\$11,600.00	0.74%
986	Periodicals	\$9,000.00	0.58%	\$9,000.00	0.58%	\$9,000.00	0.57%
<b>TOTAL EXPENDITURES</b>		<b>\$1,553,300.00</b>	<b>100.00%</b>	<b>\$1,558,370.00</b>	<b>100.00%</b>	<b>\$1,573,200.00</b>	<b>100.00%</b>

\* Amendments approved through 04/27/2021

Difference between Revenue and Expenditures

\$0.00

# Memo

**To:** Board of Trustees  
**From:** Tina Hatch, Director  
**cc:**  
**Date:** August 3, 2021  
**Re:** Schedule of Library Closings **2022**

---

As you know, the Shared Automation System requires us to approve a schedule of library closings in advance. Attached is a proposed schedule for 2022, based upon our holiday policy. Because of the due date, this schedule has already been sent to TLN for input. We can make changes as necessary. I've included a 2022 calendar with closed dates circled.

I have added both Mother's Day and Father's Day to the closed schedule. It is difficult to find staff to work on these days.

I have added Monday, December 26 to the schedule to account for Christmas falling on a Sunday.

**Recommendation: Approve Schedule of Library Closings for 2022.**

Library: Milford #58  
Contact Name: Tina Hatch

## 2022 Calendar

January						
Su	Mo	Tu	We	Th	Fr	Sa
						①
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

February						
Su	Mo	Tu	We	Th	Fr	Sa
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28					

March						
Su	Mo	Tu	We	Th	Fr	Sa
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

April						
Su	Mo	Tu	We	Th	Fr	Sa
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
①⑦	18	19	20	21	22	23
24	25	26	27	28	29	30

May						
Su	Mo	Tu	We	Th	Fr	Sa
1	2	3	4	5	6	7
⑧	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	②⑧
②⑨	③⑩	31				

June						
Su	Mo	Tu	We	Th	Fr	Sa
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
①⑨	20	21	22	23	24	25
26	27	28	29	30		

July						
Su	Mo	Tu	We	Th	Fr	Sa
					1	2
3	④	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

August						
Su	Mo	Tu	We	Th	Fr	Sa
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

September						
Su	Mo	Tu	We	Th	Fr	Sa
				1	2	③
④	⑤	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

October						
Su	Mo	Tu	We	Th	Fr	Sa
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

November						
Su	Mo	Tu	We	Th	Fr	Sa
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	②④	25	26
27	28	29	30			

December						
Su	Mo	Tu	We	Th	Fr	Sa
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	②④
②⑤	②⑥	27	28	29	30	③①

CHARTER TOWNSHIP OF MILFORD LIBRARY

FINANCIAL REPORT  
December 31, 2020

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**BREDERNITZ, WAGNER & CO., P.C.**  
**Certified Public Accountants**

Phone: (517) 546-2130 - Fax: (517) 546-3552  
 www.bwcpa.com

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INDEPENDENT AUDITORS' REPORT

To the Charter Township  
 of Milford Library Board  
 Milford, Michigan

We have audited the accompanying financial statements of the governmental activity of the Charter Township of Milford Library (the Library) as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the Library's basic financial statements as listed in the table of contents.

**Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

**Auditors' Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also

PRINCIPALS

Raymond H. Cooper, Jr., CPA, CFP  
 Gregory D. Clum, CPA

MEMBERS

Michigan Association of Certified Public Accountants  
 American Institute of Certified Public Accountants

ADDRESS

109 West Clinton Street  
 Howell, Michigan 48843

includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### **Opinion**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activity of the Charter Township of Milford Library, as of December 31, 2020, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### **Other Matters**

#### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 3-9 and 27, respectively, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

*Bredent, Wagner & Co., P.C.*

Howell, Michigan  
May 11, 2021



CHARTER TOWNSHIP OF MILFORD LIBRARYMANAGEMENT'S DISCUSSION AND ANALYSIS  
For the Year Ended December 31, 2020

(Unaudited)

Using this Annual Report

This annual report consists of three parts - *management's discussion and analysis* (this section), the *basic financial statements*, and *required supplementary information*. The basic financial statements include information that presents two different views of the Charter Township of Milford Library (the Library).

- The first column of the financial statements includes information on the Library's General Fund under the modified accrual method of accounting. These *Fund Financial Statements* focus on the current financial resources and provide a more detailed view about the accountability of the Library's sources and uses of funds.
- The adjustment column of the financial statements represents adjustments necessary to convert the fund financial statements to the government-wide financial statements under the full-accrual method of accounting.
- The *Government-Wide Financial Statement* columns provide both *long-term* and *short-term* information about the Library's overall financial status. The Statement of Net Position and the Statement of Activities provide information about the activities of the Library as a whole and present a longer-term view of the Library's finances. These statements tell how these services were financed in the short term as well as what remains for future spending.
- The fiduciary fund statements provide financial information about the defined contribution 401(a) retirement plan for which the Library acts solely as a trustee or agent for the benefit of the employees and retirees of the Library.

The financial statements also include *notes* that explain some of the information in the financial statements and provide more detailed data. The statements are followed by a section of *required supplementary information* that further explains and supports the information in the financial statements.

(This section intentionally left blank.)

CHARTER TOWNSHIP OF MILFORD LIBRARY

MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)  
For the Year Ended December 31, 2020

(Unaudited)

Condensed Financial Information

The table below shows key financial information in a condensed comparative format:

	December 31, 2020	December 31, 2019
Assets:		
Current assets	\$ 1,809,438	1,490,011
Capital assets, net	662,439	539,457
Total Assets	<u>2,471,877</u>	<u>2,029,468</u>
Liabilities:		
Current liabilities	52,587	54,321
Deferred Inflows of Resources	768,436	560,688
Net Position:		
Net investment in capital assets	662,439	539,457
Restricted	192,079	192,079
Unrestricted	796,336	682,923
Total Net Position	<u>\$ 1,650,854</u>	<u>1,414,459</u>
Revenues:		
Property taxes	\$ 1,093,517	1,020,029
Other	252,921	141,923
Total Revenues	<u>1,346,438</u>	<u>1,161,952</u>
Program Expenses:		
Library services/operations	1,110,043	1,078,519
Change in Net Position	<u>\$ 236,395</u>	<u>83,433</u>

CHARTER TOWNSHIP OF MILFORD LIBRARYMANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)  
For the Year Ended December 31, 2020

(Unaudited)

The Library as a Whole

- The Library reports net position of \$1,650,854 and \$1,414,459 on a full accrual basis for the years ended December 31, 2020 and 2019, respectively, as compared to \$1,005,775 and \$889,018 on the modified accrual basis of accounting for the same periods.
- The Library's primary source of revenue is from property taxes. Total tax collections were \$1,093,517 and \$1,020,029 representing 81.2% and 87.8% of total revenues for the years ended December 31, 2020 and 2019, respectively.
- A major source of income was receipt of the State of Michigan's Local Community Stabilization Reimbursement. This reimbursement accounts for lost personal property taxes due to changes in Michigan's tax code. The total received was \$31,633 and \$50,274 representing 2.3% and 4.3% of total revenues for the years ended December 31, 2020 and 2019, respectively.
- Wage related expenses including salaries and wages, payroll taxes, and employee benefits are the largest overall expenditure of the Library. These expenditures were \$636,862 and \$624,829 representing 51.8% and 57.9% of the Library's total expenditures on the full accrual basis of accounting for the years ended December 31, 2020 and 2019, respectively.
- Depreciation expense of \$100,052 and \$103,158 represents 9.0% and 9.6% of the Library's total expenditures on the full accrual basis of accounting for the years ended December 31, 2020 and 2019, respectively.
- Total expenditures were \$1,229,680 and \$1,068,139 for the years ended December 31, 2020 and 2019, respectively, under the modified accrual method of accounting.
- The Library's conversion to meet GASB 34 standards, which includes capitalization of Library-owned assets and associated depreciation expense, is reflected in the statement of net position and statement of activities on pages 9 and 10 of this financial report.

CHARTER TOWNSHIP OF MILFORD LIBRARY

MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)  
For the Year Ended December 31, 2020

(Unaudited)

The Library's Fund

A presentation of the Library's General fund is included on pages 9 and 10 in the first column of the respective statements. The fund column provides detailed information about the fund on a modified accrual basis of accounting, which is a short-term perspective measuring the flow of financial resources, not the Library's operations on a full accrual basis of accounting, which provides a longer term measurement of total economic resources. The Library's only fund is the General Fund.

The fund balance increased \$116,758 and \$93,813 during the years ended December 31, 2020 and 2019, respectively.

The Library board has designated funds to help manage money for specific purposes, such as future building and technology needs and to reserve donations received specifically for artwork in the Library.

Library Budgetary Highlights

Over the course of the year, the Library Board amended the budget to take into account events that occurred during the year. Amendments occurred in several revenue appropriations to more accurately reflect actual income.

The global Covid-19 pandemic continued to have a huge impact on library services in 2020. The library was closed, by executive order, from March 16 through June 7. During this time, virtual service continued to some extent. Management staff, with input from the Library attorney, developed both a Reopening Plan and a Pandemic Response Plan. The pandemic had a dramatic impact on the cost of supplies and items to assist with curbside and virtual services. On June 8, staff returned to work for required Covid-19 training. Beginning on June 15, the Library resumed services, although in a "curbside only" mode. On July 21, the Library opened for limited in-person service and by September 27 had reopened for full service, although with time and occupancy limits. On November 16, due to increasing rates of Covid-19 transmission in the area, the Library returned to curbside service only.

On June 12, a car accident resulted in substantial damage to the Library building. The Library filed a claim with our insurance company using estimates from Frank Rewold and Son, as well as Library Design Associates, for rebuilding office space and furnishing that space. The insurance claim for \$138,673 was approved and re-construction began in August. By November, the re-construction was completed and carpet and furniture were installed in the space.

CHARTER TOWNSHIP OF MILFORD LIBRARYMANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)  
For the Year Ended December 31, 2020

(Unaudited)

Library Budgetary Highlights (Continued)

The Library submitted requests for reimbursement from the Oakland County CARES Act program for libraries, community centers, and senior centers. As part of that program, the Library received reimbursements for \$9,651 expended for the Covid response.

The library received a Library of Michigan Continuing Education Stipend of \$1,600 that covered expenses for staff to attend the Public Library Association Conference in Nashville (awarded in 2019, reimbursed after the conference in March). In addition, the Library of Michigan coordinated CARES Act grants for PPE supplies and digital inclusion. The Library received the maximum grant allowed for our service population of \$3,499 (\$500 for PPE, \$2,999 for digital inclusion). For our digital inclusion grant, we purchased 8 mobile hotspots for circulation to patrons. Youth staff applied for, and received, a \$2,000 grant through the Library of Michigan LSTA Small Grant program. This award was used to purchase Launchpad learning tablets for children.

In the third year of the Local Community Stabilization Reimbursement Program, an adjustment was made to account for income received under this program. The Library continues to be a "fine free" library. Budgeted revenues were amended to reflect this fact. Revenue for State Penal Fines was reduced as amounts collected were significantly less due to the stay at home order enacted early in the year. Sales revenue and Fines and Fees were decreased to reflect amounts received as the global pandemic had an impact here as well. Interest income was increased due to higher than expected interest.

Salaries and Wages held steady through the year, as the Board approved continuing to pay staff during the stay at home order. As required, staff at minimum wage received a statutory increase. Costs were lower for Health Care Coverage and therefore that line item was reduced.

Electronic Resources, previously listed as an asset, was changed to Electronic Content Delivery, which is not capitalized, as items are only available to the Library for the limit of any subscriptions to the various e-content services. Due to the pandemic, a significant increase was made for Electronic Content Delivery. \$26,390 was invested in this area. Various changes were made to Departmental budgets for content in order to meet the needs of our community.

Line items related to travel and professional development were reduced as both of these items became practically nonexistent during the pandemic.

CHARTER TOWNSHIP OF MILFORD LIBRARY

MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)  
For the Year Ended December 31, 2020

(Unaudited)

Library Budgetary Highlights (Continued)

Programming for the Youth department was increased for benefit to our youngest patrons and their families.

Changes were also made to office furniture as 10 lounge chairs were reupholstered to extend their usefulness.

Capital Assets and Debt Administration

At the end of the fiscal year, the Library had approximately \$662,439 invested in building improvements, furniture and equipment, and books and materials. The Library added \$63,922 in new collection items consisting of new books, various audio/visual materials, e-content, and enhancement of the music collection.

It should be noted that the Library building itself is an asset of the Charter Township of Milford and therefore, does not appear as an asset of the Library.

The Library carries no long-term debt; debt related to the Library building bond is administered by Milford Township (see Note 5 in the Notes to Financial Statements).

Next Year's Budget and Millage Rates

The budget for fiscal year 2021 represents an increase of approximately 3.0% over the original budget for fiscal year 2020. For 2021, the taxable value of the Township was increased and a portion of our tax rate was rolled back slightly. In August, 2020 voters approved a 10 year tax levy of 0.7 mills. Passage of this proposal was vital for the continuation and expansion of Library services. In addition, State of Michigan changes to the Personal Property Tax continued to have an impact on our budget and the ability to plan in advance for promised reimbursements.

The Library's total millage rate is 1.4362 mills for the coming year. Based on the taxable value of the property in the Library's service area of \$1,035,348,150 this will generate approximately \$1,476,000 in property tax revenue.

Local property taxes account for just over 95% of budgeted Library revenues.

CHARTER TOWNSHIP OF MILFORD LIBRARY

MANAGEMENT'S DISCUSSION AND ANALYSIS (Concluded)  
For the Year Ended December 31, 2020

(Unaudited)

Next Year's Budget and Millage Rates (Continued)

Fund balance is not being used to balance the budget in 2021. Anticipated major expenditures for fiscal year 2021 include equipment and furniture upgrades as well as potential improvement of the Library grounds and parking lots. Funds for these expenditures will come from assigned fund balance.

Contacting the Library's Management

This financial report is intended to provide our citizens, taxpayers, patrons, and donors with a general overview of the Library's finances and to show the Library's accountability for the money it receives. If you have questions about this report or need additional information, we welcome you to contact the director, Tina Hatch, at (248) 684-0845, extension 101 or by email at [thatch@milfordlibrary.info](mailto:thatch@milfordlibrary.info).

CHARTER TOWNSHIP OF MILFORD LIBRARY  
GOVERNMENTAL FUND BALANCE SHEET /  
STATEMENT OF NET POSITION  
DECEMBER 31, 2020

	General Fund, Modified Accrual Basis	Adjustments (Note 10)	Statement of Net Position
<b>Assets</b>			
Cash and investments (Notes 1 and 3)	\$ 811,405	-	811,405
Restricted cash and investments (Notes 1 and 3)			
Alta M. Tripp Endowment	27,579	-	27,579
Carlton Tripp Endowment	164,500	-	164,500
Property taxes receivable	768,435	-	768,435
Prepaid expenses	37,519	-	37,519
Capital assets (Note 4):			
Capital assets not being depreciated	-	57,035	57,035
Capital assets, net of depreciation	-	605,404	605,404
	<u>          </u>	<u>          </u>	<u>          </u>
Total Assets	\$ <u>1,809,438</u>	<u>662,439</u>	<u>2,471,877</u>
<b>Liabilities</b>			
Accounts payable and accrued expenses	\$ 28,366	-	28,366
Accrued payroll	6,861	-	6,861
Accrued sick pay	-	17,360	17,360
	<u>          </u>	<u>          </u>	<u>          </u>
Total Liabilities	<u>35,227</u>	<u>17,360</u>	<u>52,587</u>
<b>Deferred Inflows of Resources</b>			
Property tax revenue	<u>768,436</u>	<u>-</u>	<u>768,436</u>
<b>Fund Balance/Net Position</b>			
Fund balance:			
Nonspendable (Note 6)	229,598	(229,598)	-
Assigned (Note 6)	75,289	(75,289)	-
Unassigned (Note 6)	700,888	(700,888)	-
	<u>          </u>	<u>          </u>	<u>          </u>
Total Fund Balance	<u>1,005,775</u>	<u>(1,005,775)</u>	<u>-</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	\$ <u>1,809,438</u>		
<b>Net Position</b>			
Invested in capital assets		662,439	662,439
Restricted- nonexpendable (Note 7)		192,079	192,079
Unrestricted		796,336	796,336
		<u>          </u>	<u>          </u>
Total Net Position		<u>1,650,854</u>	<u>1,650,854</u>

The notes to financial statements are an integral part of this statement.



CHARTER TOWNSHIP OF MILFORD LIBRARY  
STATEMENT OF GOVERNMENTAL REVENUES,  
EXPENDITURES, AND CHANGES IN  
FUND BALANCE / STATEMENT OF ACTIVITIES  
YEAR ENDED DECEMBER 31, 2020

	General Fund, Modified Accrual Basis	Adjustments (Note 10)	Statement of Activities
Revenues:			
Property taxes	\$ 1,093,517	-	1,093,517
Industrial facilities tax	5,376	-	5,376
Federal grants	9,652	-	9,652
State penal fines	27,101	-	27,101
State aid	16,339	-	16,339
Local community stabilization reimbursement	31,633	-	31,633
Charges for services- sales	988	-	988
Fines and fees	1,494	-	1,494
Contributions	1,196	-	1,196
Interest	15,163	-	15,163
Insurance proceeds	138,173	-	138,173
Other income	5,806	-	5,806
	<u>1,346,438</u>	<u>-</u>	<u>1,346,438</u>
Total Revenues	<u>1,346,438</u>	<u>-</u>	<u>1,346,438</u>
Expenditures:			
Salaries and wages	532,413	3,344	535,757
Payroll taxes	39,025	-	39,025
Employee benefits	65,424	-	65,424
Supplies	14,381	-	14,381
Collections maintenance	4,189	-	4,189
Professional services	31,995	-	31,995
The Library Network automation and services	50,732	-	50,732
Communications	4,660	-	4,660
Memberships and dues	1,469	-	1,469
Travel	1,495	-	1,495
Advertising and promotion	5,848	-	5,848
Postage	2,091	-	2,091
Insurance	13,195	-	13,195
Miscellaneous	138	-	138
Utilities	90,983	-	90,983
Education and training	1,745	-	1,745
Covid-19 supplies	11,015	-	11,015
Programming	8,726	-	8,726
Repairs and maintenance	100,733	-	100,733
Books	43,016	(43,016)	-
Periodicals	7,330	(7,330)	-
Audio/visual	13,576	(13,576)	-
Electronic resources	26,390	-	26,390
Building and land improvements	136,692	(136,692)	-
Furniture and fixtures	15,996	(15,996)	-
Equipment	6,424	(6,424)	-
Depreciation	-	100,052	100,052
	<u>1,229,681</u>	<u>(119,638)</u>	<u>1,110,043</u>
Total Expenditures	<u>1,229,681</u>	<u>(119,638)</u>	<u>1,110,043</u>
Excess of Revenues			
Over Expenditures/Change in Net Position	116,757	119,638	236,395
Fund Balance/Net Position - Beginning of Year	889,018	525,441	1,414,459
Fund Balance/Net Position - End of Year	<u>\$ 1,005,775</u>	<u>645,079</u>	<u>1,650,854</u>

The notes to financial statements are an integral part of this statement.

CHARTER TOWNSHIP OF MILFORD LIBRARY  
FIDUCIARY FUND  
STATEMENT OF NET POSITION  
YEAR ENDED DECEMBER 31, 2020

	Employee Defined Contribution Retirement Plan
	<u>                    </u>
 ASSETS	
Mutual funds/investments	\$ <u>101,221</u>
 NET POSITION	
Restricted for benefits (Note 8)	\$ <u>101,221</u>

The Notes to Financial Statements are an integral part of this statement.

CHARTER TOWNSHIP OF MILFORD LIBRARY  
FIDUCIARY FUND  
STATEMENT OF CHANGE IN NET POSITION  
YEAR ENDED DECEMBER 31, 2020

	Employee Defined Contribution Retirement Plan
	<u>                    </u>
Additions:	
Net investment earnings	\$ 9,593
Employer contributions	10,828
Employee contributions	<u>100</u>
Total additions	<u>20,521</u>
Deductions:	
Asset fees	-
Employee withdrawals/transfers	<u>-</u>
Total deductions	<u>-</u>
Change in net position	20,521
Net position - January 1, 2020	<u>80,700</u>
Net position - December 31, 2020	<u>\$ 101,221</u>

The Notes to Financial Statements are an integral part of this statement.

## NOTES TO FINANCIAL STATEMENTS

## Note 1. REPORTING ENTITY AND BASIS OF PRESENTATION

## Reporting entity:

The Charter Township of Milford Library (the Library) was established for the purpose of providing all residents of Milford Township with access to materials and services for information, education, culture, and recreation. The Library is governed by a six member board of trustees elected at large from Milford Township. The primary funding sources of the Library are property taxes, penal fines, and state aid.

The accompanying financial statements have been prepared in accordance with criteria established by the Governmental Accounting Standards Board for determining the various governmental organizations to be included in the reporting unit. Based on these criteria, there are no component units of the Library that are to be included in the reporting entity.

## Basis of presentation:

The accompanying financial statements are presented in conformity with accounting principles generally accepted in the United States of America (GAAP) for governmental units as prescribed by the Governmental Accounting Standards Board (GASB) and other authoritative sources. The financial statements present the governmental fund financial statements on a modified accrual basis with an adjustment to present the government-wide financial statements on a full accrual basis.

## Fund financial statements:

In order to ensure observance of limitations and restrictions placed on the use of the resources available to the Library, the accounts are maintained in accordance with the principles of fund accounting. This is the procedure by which resources for various purposes are classified for accounting and reporting purposes into funds which are maintained in accordance with the activities or objectives specified. The Library maintains a governmental fund and a fiduciary fund.

The financial activities of the Library are recorded in the following governmental fund:

The General Fund is the Library's primary operating fund. It accounts for all financial resources of the Library except for those that are required to be accounted for in another fund. This is the Library's only fund.

## NOTES TO FINANCIAL STATEMENTS (Continued)

## Note 1. REPORTING ENTITY AND BASIS OF PRESENTATION (Concluded)

Fund financial statements (concluded):

The activity of the Library's defined contribution 401(a) retirement plan is reported in the Library's fiduciary fund. This fund accounts for the assets held in a trustee capacity on behalf of the employees and retirees of the Library. See Notes 2 and 8 for additional information on this fund.

## Note 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following is a summary of the significant accounting policies:

Measurement focus/basis of accounting:

Measurement focus refers to what is being measured; basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurement made, regardless of the measurement focus applied. The accounting policies of the Charter Township of Milford Library conform to accounting principles generally accepted in the United States of America (GAAP) as applicable to governmental units.

Governmental fund financial statements:

The General Fund financial statements (i.e. the governmental fund balance sheet and the statement of governmental revenues, expenditures, and changes in fund balance) uses a financial resources measurement focus and is accounted for using the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual, i.e., both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. For this purpose the Library considers revenues to be available if collected within 60 days of the end of the current fiscal period. Current expenditures are generally recorded when the fund liability is incurred, if measurable. Exceptions to this general rule include principal and interest on long-term debt, which is recognized when due, and accrued vacation and sick leave, which is recorded when payable from current available financial resources. Adjustments are provided within the statements to reconcile and explain the differences in fund balance and changes in fund balance as presented in the balance sheet and statement of governmental revenues, expenditures, and

## NOTES TO FINANCIAL STATEMENTS (Continued)

## Note 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Governmental fund financial statements (concluded):

changes in fund balance to the net position and change in net position as presented in the statement of net position and statement of activities.

Government-wide financial statements:

The government-wide financial statements (i.e., the statement of net position and the statement of activities) are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements are met. Expenses are recorded when liabilities are incurred.

Use of estimates:

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

Cash and cash equivalents:

Cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with a maturity of three months or less when acquired.

Prepaid expenses:

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

Deferred inflows of resources:

In addition to assets and liabilities, the statement of net position includes deferred inflows of resources. This amount represents an acquisition of net position that applies to a future period and, accordingly, will not be recognized as

## NOTES TO FINANCIAL STATEMENTS (Continued)

## Note 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Deferred inflows of resources (concluded):

revenue until that time. The Library's deferred inflows of resources are related to property tax collections.

Compensated absences (vacation and sick leave):

Vacation time that is unused at the end of the calendar year does not carry over to the following year. Up to 225 hours of sick time can be carried forward and used in future years. Upon termination, employees are paid half of their accumulated sick time. This portion is reported as accrued sick pay on the statement of net position.

Capital assets:

Capital assets are recorded (net of accumulated depreciation) in the government-wide financial statements. The Library capitalizes assets with a life expectancy of more than one year and an initial cost of more than \$1,000 or several similar assets with a combined initial cost of more than \$2,000. Such assets are recorded at historical cost or estimated historical cost. Donated assets are reported at estimated fair market value at the date of donation. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Depreciation on all assets is provided on the straight-line basis over the following estimated useful lives:

Building and land improvements	3-20 years
Furniture and equipment	3-10 years
Library collections	10 years

Restricted net position:

Restrictions of net position shown in the government-wide financial statements indicate restrictions imposed by the funding source or some other outside source which precludes their use for unrestricted purposes.

*(This section intentionally left blank.)*

## NOTES TO FINANCIAL STATEMENTS (Continued)

## Note 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

## Fund equity:

In the fund financial statements, governmental fund balance is presented in five possible categories:

Nonspendable – resources which cannot be spent because they are either 1) not in spendable form or; 2) legally or contractually required to be maintained intact. For the Library, nonspendable fund balance consists of prepaid expenses and endowment funds.

Restricted – resources with constraints placed on the use of resources which are either 1) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or 2) imposed by law through constitutional provisions or enabling legislation.

Committed – resources which are subject to limitations the Library imposes upon itself at its highest level of decision making and that remain binding unless the limitations are removed in the same manner.

Assigned – resources neither restricted nor committed for which the Library has a stated intended use as established by the Library Board or a body or official to which the Library Board has delegated the authority to assign amounts for specific purposes.

Unassigned – resources which cannot be properly classified in one of the other four categories. The General Fund is the only fund that reports a positive unassigned fund balance amount. Unassigned balances also include negative balances in the governmental funds reporting resources restricted for specific programs.

## Fund balance classification policies and procedures:

For committed fund balance, the Library's highest level of decision-making authority is the Library Board of Trustees. The formal action that is required to be taken to establish, modify, or rescind a fund balance commitment is a resolution by the Library Board of Trustees.

For assigned fund balance, the Library Board is authorized to assign amounts to a specific purpose. The authorization policy is a full vote and approval by the Library Board of Trustees.



## NOTES TO FINANCIAL STATEMENTS (Continued)

## Note 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund balance classification policies and procedures (concluded):

When an expense is incurred for which both restricted and unrestricted net assets are available, the Library's policy is to apply restricted net assets first. The Library's asset spending order is as follows: nonspendable, restricted, committed, assigned, and unassigned.

The Library's minimum fund balance policy requires a reserve for economic uncertainties, consisting of unassigned amounts, equal to no less than three months of general fund operating expenditures. In the event that the balance drops below the established minimum level, the Board of Trustees will develop a plan to replenish the fund balance to the established minimum level within two years.

Property taxes:

On December 1, the township levies and collects property taxes for the Library. The tax levies are due February 14, with the final collection date of February 28. As the Library tax is collected, it is remitted by the township treasurer. At March 1 each year, the township settles their respective delinquent taxes with the county treasurer and the unpaid real property tax is remitted to the Library by the county treasurer in Oakland County.

Property taxes are billed during the month of December and are used to finance the following year's operations. As such, these taxes are recorded as deferred inflows of resources at December 31.

The 2019 total taxable value for the property within the township was \$988,461,580 on which ad valorem taxes of 1.104 mills were levied. These taxes were recorded as revenue during the year ended December 31, 2020.

Budgets and budgetary accounting:

The annual budget is adopted by the Library Board prior to the beginning of the budgetary year. Subsequent amendments are approved by the Library Board. Unexpended appropriations lapse at year end. The Library does not use the encumbrance method of accounting for budgetary purposes. During the year, the budget was amended in a legally permissible manner.

## NOTES TO FINANCIAL STATEMENTS (Continued)

## Note 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Concluded)

## Budgets and budgetary accounting (concluded):

Formal budgetary integration is employed as a management control device. The budget has been prepared on a modified accrual basis, which is in conformity with accounting principles generally accepted in the United States of America.

## Deferred Compensation Plan:

The Library offers a deferred contribution 401(a) retirement plan to eligible employees. See Note 8 for additional information on this plan.

## Subsequent events:

Subsequent events were evaluated by management through May 11, 2021, which is the date the financial statements were available to be issued. In management's opinion, no subsequent events occurred which require disclosure.

## Note 3. DEPOSITS AND INVESTMENTS

The Library is authorized by Michigan Public Act 20 of 1943 (as amended) to make deposits and invest in the accounts of federally insured banks, credit unions, and savings and loan associations that have offices in Michigan. The Library is allowed to invest surplus monies (of nonpension funds) in U.S. bonds and notes, certain commercial paper, U.S. government repurchase agreements, banker's acceptances, mutual funds, and bank investment pools that are composed of authorized investment vehicles. The Library's deposits and investments are in accordance with statutory authority.

At December 31, 2020, the deposits and investments of the Library are classified by Governmental Accounting and Standards Board Statement No. 3 in the following categories:

Petty cash	\$ 625
Bank deposits - checking account	61,001
Bank deposits - certificates of deposit	602,883
Investments	338,975
Total	<u>\$1,003,484</u>

## NOTES TO FINANCIAL STATEMENTS (Continued)

## Note 3. DEPOSITS AND INVESTMENTS (Continued)

All of the \$338,975 in investments is invested in the Oakland County Local Government Investment Pool. This investment pool is not registered with the SEC and does not issue a separate report. The Oakland County Local Government Investment Pool is managed as a 2(a)7 fund with its net asset value maintained at \$1. The fair market value of the investment in this pool is the same as the value of the pool shares.

At year end, the Library had checking account bank deposits of \$69,888. The difference of \$8,887 between the checking account bank deposit balance and the carrying value of \$61,001 represents checks written but not yet cashed at year end.

Custodial credit risk of bank deposits:

Custodial credit risk is the risk that in the event of a bank failure, the Library's deposits may not be returned. The Library does not have a deposit policy for custodial credit risk. All of the Library's checking account deposits are covered by federal depository insurance. At December 31, 2020, the Library had \$602,883 in certificates of deposit held by the Charter Township of Milford. Since these amounts are held by the Charter Township of Milford, the amount covered by federal depository insurance per financial institution is not determinable.

Custodial credit risk of investments:

Custodial credit risk is the risk that in the event of the failure of the counterparty, the Library will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The Library does not have a policy for custodial credit risk. The Library has not experienced a loss on investments due to brokerage house failure. Therefore, the Library considers its custodial credit risk of investments to be minimal.

Credit risk:

State law limits investments in certain types of investments to a prime or better rating issued by national recognized statistical rating organizations (NRSROs). As of December 31, 2020, the Library did not have any investments subject to rating.

## NOTES TO FINANCIAL STATEMENTS (Continued)

## Note 3. DEPOSITS AND INVESTMENTS (Concluded)

## Interest rate risk:

Interest rate risk is the risk that the value of investments will decrease as a result of a rise in interest rates. The Library does not have a policy for interest rate risk.

## Concentration of credit risk:

Although the Library does not have a specific policy that addresses concentration of credit risk, the Library's investment policy does list safety, diversification, liquidity and return on investment as primary objectives in order of priority. Probable safety of capital, as well as, possible income to be derived are also listed as objectives of the investment policy.

## Fair value:

Investments are measured at three different fair value levels; Level 1 measurements are based on quoted prices in active markets for identical assets; Level 2 measurements are based on other observable inputs; and Level 3 measurements are based on significant unobservable inputs. All of the Organization's investments are considered Level 1 assets.

*(This section intentionally left blank.)*

## NOTES TO FINANCIAL STATEMENTS (Continued)

## Note 4. CAPITAL ASSETS

A summary of changes in capital assets during the year ended December 31, 2020 follows:

	January 1, 2020	Additions	Deletions	December 31, 2020
Capital assets not being depreciated:				
Land	\$ 57,035	-	-	57,035
Capital assets being depreciated:				
Building and land improvements	216,004	137,587	(895)	352,696
Furniture and equipment	563,399	18,710	-	582,109
Library collections	852,188	63,922	(126,853)	789,257
	<u>1,631,591</u>	<u>220,219</u>	<u>(127,748)</u>	<u>1,724,062</u>
Less accumulated depreciation:				
Building improvements	(117,699)	(14,176)	-	(131,875)
Furniture and equipment	(520,126)	(11,992)	-	(532,118)
Library collections	(511,344)	(70,174)	126,853	(454,665)
	<u>(1,149,169)</u>	<u>(96,342)</u>	<u>126,853</u>	<u>(1,118,658)</u>
Net capital assets being depreciated	<u>482,422</u>	<u>123,877</u>	<u>(895)</u>	<u>605,404</u>
Capital assets, net	<u>\$ 539,457</u>	<u>123,877</u>	<u>(895)</u>	<u>662,439</u>

## Note 5. LEASE AGREEMENT

During the year ended December 31, 2004, the Library entered into an operating lease agreement with the Township of Milford for the building and the grounds on which the Library is located. Under the terms of the 30-year agreement for the building and 90-year agreement for the grounds, rent under the lease is \$1 per year. The Township will retain all ownership rights of the Library building.

*(This section intentionally left blank.)*

## NOTES TO FINANCIAL STATEMENTS (Continued)

## Note 6. FUND BALANCE

The Library has adopted the provisions of GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. Fund balance classifications are based primarily on the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in governmental funds. Detailed information on fund balances of governmental funds is as follows:

Nonspendable:	
Prepays	\$ 37,519
Endowment funds	192,079
	<u>229,598</u>
Assigned:	
Tax appeals	5,000
Art sculpture	2,000
Building improvements	49,018
Technology improvements	7,139
Collections development	5,000
Staff development	5,000
Adult programming	2,132
	<u>75,289</u>
Unassigned	<u>700,888</u>
Total fund balance	\$ <u>1,005,775</u>

## Note 7. RESTRICTED NET POSITION

The Library's restricted net position of \$192,079 was permanently restricted for endowment funds at December 31, 2020.

## Note 8. RETIREMENT PLAN

The Library provides retirement benefits through a defined contribution 401(a) plan to all full-time employees who have performed at least three years of service with the Library. Part-time employees, eligible under the previous plan, as of 2014, were grandfathered in and continue to be eligible. In a 401(a) plan, benefits depend solely on amounts contributed to the plan plus investment earnings.

The Library Board has established a policy that the amount of employer contributions, if any, to the retirement plan will be determined annually. As established by the Library's Board, for 2020, the Library contributed 3 percent of eligible employees' gross earnings.

## NOTES TO FINANCIAL STATEMENTS (Continued)

## Note 8. RETIREMENT PLAN (Concluded)

In accordance with these requirements, the Library contributed \$10,828 during the current year. The Library's contributions for each employee are fully vested immediately.

In accordance with GASB requirements, the assets of the trust are reported in a fiduciary fund and are not reflected in Charter Township of Milford Library's financial statements.

The custodial account is held by Burnham and Flower, the custodian and third-party administrator, for the exclusive benefit of the participants and beneficiaries of this 401(a) plan and the assets may not be diverted to any other use.

At December 31, 2020, the carrying amount and market value of the investments of the deferred compensation plan held by Burnham and Flower was \$101,221.

## Note 9. RISK MANAGEMENT

The Library is exposed to various risks of loss related to property loss, torts, errors and omissions and workers' compensation. The Library has purchased commercial insurance for medical benefits claims, and participates in the Michigan Townships Participating Plan for claims relating to property loss, torts, and errors and omissions; the Library is uninsured for unemployment compensation claims. The Michigan Townships Participating Plan operates as an insurance purchasing pool for local units of government in Michigan. The Plan purchases commercial insurance on behalf of its members at a lower cost than would be available on an individual basis.

## Note 10. RECONCILIATION OF FUND FINANCIAL STATEMENTS TO GOVERNMENT-WIDE FINANCIAL STATEMENTS

Total fund balance and the net change in fund balance of the Library's governmental fund differs from the net position and change in net position of the governmental activities reported in the statement of net position and statement of activities. This difference primarily results from the long-term economic focus of the statement of net position and statement of activities versus the current financial resources focus of the governmental fund balance sheet and statement of governmental revenues, expenditures, and change in fund balance. The following are reconciliations of fund balance to net position and the net change in fund balance to the change in net position:

## NOTES TO FINANCIAL STATEMENTS (Concluded)

## Note 10. RECONCILIATION OF FUND FINANCIAL STATEMENTS TO GOVERNMENT-WIDE FINANCIAL STATEMENTS (Concluded)

Total fund balance - governmental fund \$ 1,005,775

Amounts reported for governmental activities  
in the statement of net position are  
different because:

Capital assets are not financial resources  
and therefore are not reported in the  
governmental fund. 662,439

Accrued sick pay is not due and payable  
in the current period and therefore is not  
reported in the governmental fund. (17,360)

Net position of governmental activities \$ 1,650,854

Net change in fund balance - governmental fund \$ 116,757

Amounts reported for governmental activities in the  
statement of activities are different because:

Capital outlays are reported as expenditures in  
the governmental fund. However, in the statement  
of activities, these costs are allocated over  
their estimated useful lives as depreciation.

Capital assets purchased 223,929  
Depreciation expense (100,052)  
Loss on capital asset disposal (895)

Accrued sick pay does not require the use of  
current financial resources and therefore the  
adjustments to accrued sick pay are not  
included. (3,344)

Change in net position of governmental activities \$ 236,395



CHARTER TOWNSHIP OF MILFORD LIBRARY  
REQUIRED SUPPLEMENTARY INFORMATION  
BUDGETARY COMPARISON SCHEDULE  
GENERAL FUND  
YEAR ENDED DECEMBER 31, 2020

(Unaudited)

	Original Budget	Final Amended Budget	Actual Balances	Variance Favorable (Unfavorable)
<b>Revenue</b>				
Property taxes	\$ 1,078,000	1,093,000	1,093,517	517
Industrial facilities tax	5,000	5,000	5,376	376
Federal Grants	-	9,500	9,652	152
State penal fines	27,000	27,000	27,101	101
State aid	12,000	16,000	16,339	339
Local community stabilization reimbursement	20,000	31,000	31,633	633
Charges for services- sales	4,300	1,030	988	(42)
Fines and fees	2,500	1,000	1,494	494
Contributions	3,500	990	1,196	206
Interest	11,500	15,500	15,163	(337)
Other income	1,600	140,600	143,979	3,379
<b>Total Revenues</b>	<b>1,165,400</b>	<b>1,340,620</b>	<b>1,346,438</b>	<b>5,818</b>
<b>Expenditures</b>				
Salaries and wages	550,500	550,500	532,413	18,087
Payroll taxes	42,120	42,120	39,025	3,095
Employee benefits	73,780	69,480	65,424	4,056
Supplies	15,000	15,000	14,381	619
Collections maintenance	10,000	5,000	4,189	811
Professional services	45,300	45,300	31,995	13,305
The Library Network automation and services	54,200	54,200	50,732	3,468
Communications	3,850	5,850	4,660	1,190
Memberships and dues	2,930	2,930	1,469	1,461
Travel	4,000	2,300	1,495	805
Advertising and promotion	12,100	7,100	5,848	1,252
Postage	4,200	2,200	2,091	109
Insurance	13,500	13,500	13,195	305
Miscellaneous	210	310	138	172
Utilities	92,800	101,590	90,983	10,607
Education and training	4,800	3,300	1,745	1,555
Covid-19 response supplies	-	12,000	11,015	985
Programming	13,780	13,780	8,726	5,054
Repairs and maintenance	108,100	108,100	100,733	7,367
Books	52,100	52,100	43,016	9,084
Periodicals	8,500	8,500	7,330	1,170
Audio/visual	17,830	19,830	13,576	6,254
Electronic resources	19,800	29,800	26,390	3,410
Building and land improvements	-	138,000	136,692	1,308
Furniture and fixtures	8,000	18,000	15,996	2,004
Equipment	8,000	8,000	6,424	1,576
<b>Total Expenditures</b>	<b>1,165,400</b>	<b>1,328,790</b>	<b>1,229,681</b>	<b>99,109</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>-</b>	<b>11,830</b>	<b>116,757</b>	<b>104,927</b>
<b>Fund Balance - Beginning of Year</b>	<b>889,018</b>	<b>889,018</b>	<b>889,018</b>	<b>-</b>
<b>Fund Balance - End of Year</b>	<b>\$ 889,018</b>	<b>900,848</b>	<b>1,005,775</b>	<b>104,927</b>