



MILFORD PUBLIC LIBRARY

BOARD OF TRUSTEES REGULAR MEETING

Tuesday, January 23, 2024
7:00 PM

AMENDED

1. Call to Order
2. Consent Agenda
 - 2.1. Approval of Minutes
 - 2.1.1. Regular Meeting: November 28, 2023
 - 2.2. Approval of Financial Reports and Invoices for November and December
 - 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
6. New Business
 - 6.1. Annual Meeting
 - 6.1.1. Election of Officers
 - 6.1.2. Schedule of Meetings
 - 6.1.3. Schedule of Closed Dates 2023
 - 6.1.4. Annual Report
 - 6.2. Village of Milford Request for Easement
 - 6.3. Reschedule or Cancel February Board Meeting (Election)
 - 6.4. Budget Adjustment 2023
 - 6.5. Consider Applications for Board Vacancy
 - 6.6. Policy 807 Capitalization of Assets**
 - 6.7. Board Member Comments
7. Communications
 - 7.1. Jan Keef, 12/19/2023
 - 7.2. Holly Brandt, Township Clerk, Information regarding November 2024 Election
 - 7.3. Bredernitz, Wagner & Co., Correspondence regarding Annual Audit
8. Adjournment

The Library has adopted a Public Comment Policy. As part of that policy, comments are limited to three minutes. The full policy is available upon request.

MILFORD TOWNSHIP LIBRARY BOARD
Minutes of Regular Meeting
Tuesday November 28, 2023 7:00 P.M.

Members Present: President Janet Keef, Vice-President Barbara Harris, Treasurer Donna Gramlich, Acting Secretary Kimberly Gutierrez, Trustee Jill Mondrush. Trustee Megan Weeks. Also present were Library Director Tina Hatch and Administrative Assistant Mary VanDerworp, to record the minutes.

1. Call to Order: The Meeting was called to order at 7:01 PM by Janet Keef.

2. Consent Agenda: A motion to approve the Consent Agenda was made by Megan Weeks and seconded by Donna Gramlich. All were in favor, the motion carried.

3. Approval of Amended Agenda: A motion to approve the amended agenda was made by Donna Gramlich and seconded by Megan Weeks. All were in favor, the motion carried.

4. Call to the Public: None

5. Unfinished Business: None

6. New Business

6.1 TLN Check it Out (Reciprocity Agreement): TLN's written reciprocity agreement was presented to the Board. Megan Weeks moved to accept "Check It Out" reciprocal borrowing program. The motion was seconded by Barbara Harris. All were in favor, the motion carried.

6.2 Year End Budget Adjustments: This is the final meeting of the Library Board for 2023. A motion was made by Barbara Harris to give The Director the ability to make customary adjustments at year-end to make sure no expenditure line items are in the negative. The motion was seconded by Megan Weeks. All were in favor, the motion carried.

6.3 Salary and Wages Revision (Minimum Wage Increase): Based on current minimum wage guidelines, Barbara Harris motioned to raise the minimum and maximum wages for Student Assistants/Shelvers. The motion was seconded by Donna Gramlich. All were in favor, the motion carried.

6.4 Carpet Cleaning: Director Hatch has obtained bids and prospective dates for carpet cleaning. A motion was made by Megan Weeks and seconded by Jill Mondrush to approve the quote from Hagopian to clean carpets and upholstered seating and apply ScotchGuard to both. The cleaning will take place on December 23, 2023. All were in favor, the motion carried.

6.5 Digital Information Display: Director Hatch has obtained quotes from 3 vendors for a new Digital Information Display for the Library lobby. This display would replace the current monitor, which does not work. Donna Gramlich motioned to purchase a Digital Information Display from MDIS for \$5,950.20. Megan Weeks seconded the motion. All were in favor, the motion carried.

6.6 Rotary Club: The Milford Rotary Club has funded a new AWE station for the Youth Department. The Rotary Club will present a check to the Library on December 21, 2023 at 12:00 Noon.

6.7 Policy 702 – Records Retention and Disposal Schedule: The State of Michigan has revised the Records Retention and Disposal Schedule, and the Library Policy Manual must be updated. Jill Mondrush moved to approve a revision to Library Policy 702 by addition 2a. The motion was seconded by Megan Weeks. All were in favor, the motion carried.

6.8: Time Card Solutions: The Library has obtained quotes from various companies that will offer more efficient procedures for processing time cards. Kimberly Gutierrez motioned to approve beginning an account with Bamboo HR to replace On the Clock. Donna Gramlich seconded the motion. All were in favor, the motion carried.

6.9 MLA Conference Report: Director Hatch gave a summary of the MLA Conference.

6.10 Board Member Comments: President Janet Keef announced her resignation from the Library Board.

7. Communications: None

8. Adjournment: A motion to adjourn was made by Donna Gramlich and seconded by Kimberly Gutierrez. All were in favor. The meeting was adjourned to January 23, 2024 at 7:00 PM.

Respectfully Submitted,

Kimberly Gutierrez
Acting Secretary

Mary VanDerworp
Recording Secretary

2:17 PM

12/14/23

Accrual Basis

Milford Public Library
Governmental Fund Balance Sheet-General Fund
As of November 30, 2023

	Nov 30, 23	Nov 30, 22	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
001 · Cash-Checking/Sweep	1,232,618.60	108,783.32	1,123,835.28
003 · Certificates of deposit	192,079.10	192,079.10	0.00
004 · Imprest Cash	605.00	593.05	11.95
008 · Cash-Money market (HVSb)	212,148.37	206,635.56	5,512.81
017 · Investments (S/T)			
017.01 · Investments-Oakland County Pool	473,400.29	1,406,623.56	-933,223.27
Total 017 · Investments (S/T)	473,400.29	1,406,623.56	-933,223.27
Total Checking/Savings	2,110,851.36	1,914,714.59	196,136.77
Other Current Assets			
123 · Prepaid Expenses	42,237.60	46,773.16	-4,535.56
Total Other Current Assets	42,237.60	46,773.16	-4,535.56
Total Current Assets	2,153,088.96	1,961,487.75	191,601.21
TOTAL ASSETS	2,153,088.96	1,961,487.75	191,601.21
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
202 · Accounts Payable*	12,312.40	13,693.93	-1,381.53
Total Accounts Payable	12,312.40	13,693.93	-1,381.53
Other Current Liabilities			
228 · Due to State of MI	1,834.55	1,857.48	-22.93
229 · Due to Federal Government	5,861.62	5,836.38	25.24
231 · Payroll deductions payable	299.85	654.68	-354.83
257 · Accrued Payroll	6,049.82	5,866.71	183.11
Total Other Current Liabilities	14,045.84	14,215.25	-169.41
Total Current Liabilities	26,358.24	27,909.18	-1,550.94
Total Liabilities	26,358.24	27,909.18	-1,550.94
Equity			
370 · FB - Nonspendable prepaids	42,237.60	46,773.16	-4,535.56
375 · FB - Restricted-Nonexpendable	192,079.10	192,079.10	0.00
385 · FB - Assigned	802,650.00	803,000.00	-350.00
390 · Fund Balance-Unassigned	765,352.56	388,524.13	376,828.43
Net Income	324,411.46	503,202.18	-178,790.72
Total Equity	2,126,730.72	1,933,578.57	193,152.15
TOTAL LIABILITIES & EQUITY	2,153,088.96	1,961,487.75	191,601.21

Milford Public Library

Fund Balance

November 30, 2023

	<u>12/31/2020</u>	<u>12/31/2021</u>	<u>12/31/2022</u>	<u>10/31/2023</u>	<u>11/30/2023</u>	<u>YTD Variance</u>
General Fund:						
Fund balance-Non spendable	\$ 37,518.63	\$ 45,985.99	\$ 41,793.99	\$ 38,124.33	\$ 42,237.60	\$ 443.61
Restricted-Non expendable	192,079.10	192,079.10	192,079.10	192,079.10	192,079.10	-
Assigned	75,289.00	387,177.00	803,000.00	802,650.00	802,650.00	\$ (350.00)
Unassigned	584,131.39	380,533.44	393,503.30	769,465.83	765,352.56	\$ 371,849.26
YTD income (loss)	116,757.41	424,600.86	371,942.87	414,420.68	324,411.46	\$ (47,531.41)

Fund Balance (Modified Accrual)	\$ 1,005,775.53	\$ 1,430,376.39	\$ 1,802,319.26	\$ 2,216,739.94	\$ 2,126,730.72	\$ 324,411.46
Modified accrual fund balance growth	13.5%	42.6%	26.0%	27.6%	19.6%	

General Fixed Assets Account Group

(GFAAG):

Beginning Balance	539,457.11	662,439.49	672,380.67	770,102.18	770,102.18	\$ 97,721.51
YTD Additions	223,034.38	112,120.30	202,673.37	439,388.72	465,186.91	\$ 262,513.54
YTD Dispositions (NBV)	-	-	-	-	-	\$ -
Depreciation	(100,052.00)	(102,179.12)	(104,951.86)	(89,166.67)	(98,083.33)	\$ 6,868.53
Ending Balance	662,439.49	672,380.67	770,102.18	1,120,324.23	1,137,205.76	\$ 367,103.58
Full Accrual Adjustments	(17,360.11)	(17,082.50)	(20,634.81)	(20,634.81)	(20,634.81)	-

Fund Balance (Full Accrual)	\$ 1,650,854.91	\$ 2,085,674.56	\$ 2,553,844.56	\$ 3,316,429.36	\$ 3,243,301.67	\$ 691,515.04
Full accrual fund balance growth	8.2%	19.8%	22.4%	35.8%	29.5%	

Non-Spendable:

Prepaid Expenses	37,518.63	45,985.99	41,793.99	38,124.33	42,237.60	\$ 443.61
Other	-	-	-	-	-	\$ -
	\$ 37,518.63	\$ 45,985.99	\$ 41,793.99	\$ 38,124.33	\$ 42,237.60	\$ 443.61

Milford Public Library

Fund Balance

November 30, 2023

Restricted-Non expendable:

	<u>12/31/2020</u>	<u>12/31/2021</u>	<u>12/31/2022</u>	<u>10/31/2023</u>	<u>11/30/2023</u>	<u>YTD Variance</u>
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	-	-	-	-	-	\$ -
\$	192,079.10	\$ 192,079.10	\$ 192,079.10	192,079.10	192,079.10	\$ -

Assigned:

Tax appeals	5,000.00	1,000.00	1,000.00	1,000.00	1,000.00	\$ -
Art sculpture	2,000.00	6,000.00	6,000.00	5,650.00	5,650.00	\$ (350.00)
Building improvements	49,018.86	343,045.00	771,000.00	771,000.00	771,000.00	\$ -
Technology improvements	7,138.64	25,000.00	25,000.00	25,000.00	25,000.00	\$ -
Collections development	5,000.00	5,000.00	-	-	-	\$ -
Staff development	5,000.00	5,000.00	-	-	-	\$ -
Special youth projects	-	-	-	-	-	\$ -
Adult Programming-Ann Croy Memorial	2,131.50	2,132.00	-	-	-	\$ -
Other	-	-	-	-	-	\$ -
\$	75,289.00	\$ 387,177.00	\$ 803,000.00	802,650.00	802,650.00	\$ (350.00)

Full Accrual Adjustments:

Accrued unemployment	-	-	-	-	-	\$ -
Accrued sick pay	17,360.11	17,082.50	20,634.81	20,634.81	20,634.81	\$ -
Other	-	-	-	-	-	\$ -
\$	17,360.11	\$ 17,082.50	\$ 20,634.81	20,634.81	20,634.81	\$ -

General Fixed Assets Account Group (GFAAG):

YTD Additions- Bldg/Land Improvement:	136,692.44	13,708.48	105,995.43	315,104.30	315,104.30	\$ 209,108.87
YTD Additions- Software/Website Dev	-	-	-	12,600.00	12,600.00	\$ 12,600.00
YTD Additions-Furn & Fixtures	15,996.00	930.00	819.00	350.00	350.00	\$ (469.00)
YTD Additions-Equipment	6,424.38	20,943.89	6,015.84	31,613.90	37,474.20	\$ 31,458.36
YTD Additions-Collections	63,921.56	78,790.06	89,843.10	79,720.52	99,658.41	\$ 9,815.31
\$	223,034.38	\$ 114,372.43	\$ 202,673.37	439,388.72	465,186.91	\$ 262,513.54

Total YTD Additions

2:21 PM

12/14/23

Milford Public Library

Stmnt of Governmental Revenues & Expenditures-YTD Comparison

Accrual Basis

General Fund

	Nov 23	Jan - Nov 23	% YTD
Income			
400 · Revenue			
401 · Taxes revenue			
402 · Current real property taxes	26.15	1,557,023.10	0.0%
411 · Delinquent real property tax	0.00	41,135.92	0.0%
412 · Delinquent personal prop tax	0.00	471.32	0.0%
437 · Industrial Facilities Tax	0.00	7,423.20	0.0%
Total 401 · Taxes revenue	26.15	1,606,053.54	0.0%
539 · State grants			
540 · State Penal Fines	0.00	22,923.94	0.0%
569 · State Grants-other	0.00	17,330.46	0.0%
573 · Local stablization share	0.00	141,382.40	0.0%
Total 539 · State grants	0.00	181,636.80	0.0%
600 · Charges for services			
626 · Services Rendered	0.00	19.00	0.0%
642 · Services-Sales	183.10	2,135.59	8.6%
Total 600 · Charges for services	183.10	2,154.59	8.5%
655 · Fines & forfeits			
655.01 · Fines/Fees/Lost Books/Cards	654.88	3,064.79	21.4%
Total 655 · Fines & forfeits	654.88	3,064.79	21.4%
664 · Investment income/rents			
665 · Interest Income	5,744.62	52,588.96	10.9%
Total 664 · Investment income/rents	5,744.62	52,588.96	10.9%
672 · Other revenue-general			
674 · Private contributions/donations	20.67	1,053.20	2.0%
689 · Cash over/short	0.00	-2.82	0.0%
672 · Other revenue-general - Other	4,042.80	4,894.23	82.6%
Total 672 · Other revenue-general	4,063.47	5,944.61	68.4%
Total 400 · Revenue	10,672.22	1,851,443.29	0.6%
Total Income	10,672.22	1,851,443.29	0.6%
Expense			
700 · Expenditures/expenses			
701 · Personnel services			
702 · Salaries	39,505.84	434,564.24	9.1%
703 · Wages-part time employees	12,342.43	132,349.56	9.3%
709 · Employer's Social Security	3,894.06	42,579.95	9.1%
718 · Health/dental insurance expense	4,867.92	53,898.97	9.0%
725 · Insurance-Workers Comp	0.00	981.00	0.0%
Total 701 · Personnel services	60,610.25	664,373.72	9.1%
726 · Supplies			
727 · Supplies-Office/general	1,021.86	13,996.22	7.3%
729 · Covid-19 response supplies	20.04	803.37	2.5%
730 · Collections Maintenance	631.82	6,108.38	10.3%
Total 726 · Supplies	1,673.72	20,907.97	8.0%
800 · Other services & charges			
801 · Professional Services	1,392.24	31,831.12	4.4%
804 · Automation			
804.1 · Electronic content delivery	3,244.08	30,984.14	10.5%
804 · Automation - Other	461.33	48,006.37	1.0%
Total 804 · Automation	3,705.41	78,990.51	4.7%
805 · TLN Central Services	291.25	5,038.95	5.8%
815 · Computer services	-1,133.50	11,062.45	-10.2%
820 · Waste & rubbish disposal	156.61	1,534.90	10.2%
850 · Communications	236.02	2,573.42	9.2%
861 · Transportation-mileage reimbs	0.00	105.31	0.0%
880 · Community promotion			
881 · Adv. & Promotion	0.00	14,242.79	0.0%
Total 880 · Community promotion	0.00	14,242.79	0.0%
901 · Postage	0.00	2,726.02	0.0%
920 · Utilities			
921 · Utilities-Sewage	0.00	1,162.90	0.0%
922 · Utilities-Water	0.00	1,611.75	0.0%
923 · Utilities-Electric	5,580.26	64,879.58	8.6%
924 · Utilities-Natural gas	794.00	8,958.84	8.9%
Total 920 · Utilities	6,374.26	76,613.07	8.3%
930 · Land & building repair services	7,414.05	109,494.03	6.8%
955 · Miscellaneous	0.00	1.07	0.0%
960 · Property/ liability insurance	1,328.94	13,751.68	9.7%
965 · Professional development			
965.01 · Conferences	633.00	2,562.61	24.7%

Figures presented on modified accrual basis of accounting.

2:21 PM

12/14/23

Milford Public Library

Stmnt of Governmental Revenues & Expenditures-YTD Comparison

Accrual Basis

General Fund

	Nov 23	Jan - Nov 23	% YTD
965.03 · Memberships & dues	779.00	2,562.00	30.4%
965 · Professional development - Ot...	0.00	672.38	0.0%
Total 965 · Professional development	1,412.00	5,796.99	24.4%
967 · Project costs (programming_			
967-A · Programming - Adult	91.28	5,538.06	1.6%
967-O · Other Misc Communications	0.00	7,872.75	0.0%
967-YA · Programming - Teens	278.95	2,507.13	11.1%
967-YS · Programming - Youth Svcs.	437.09	6,882.98	6.4%
Total 967 · Project costs (programming_	807.32	22,800.92	3.5%
Total 800 · Other services & charges	21,984.60	376,563.23	5.8%
970 · Capital Outlay			
974 · Land improvements	0.00	309,273.23	0.0%
975 · Buildings & improvements	0.00	5,831.07	0.0%
978 · Software/Website development	0.00	12,600.00	0.0%
980 · Office furniture & fixtures	0.00	350.00	0.0%
981 · Office equipment	5,860.30	37,474.20	15.6%
982-A · Books - Adult	3,590.01	35,488.72	10.1%
982-YA · Books - Teens	916.82	5,345.55	17.2%
982-YS · Books - Youth Services	3,724.51	25,203.00	14.8%
985-A · Audio Visual - Adult	1,005.24	6,309.07	15.9%
985-YA · Audio Visual - Teens	61.90	1,218.44	5.1%
985-YS · Audio Visual - Youth Services	132.89	9,304.81	1.4%
986 · Periodicals	1,121.20	16,788.82	6.7%
Total 970 · Capital Outlay	16,412.87	465,186.91	3.5%
Total 700 · Expenditures/expenses	100,681.44	1,527,031.83	6.6%
Total Expense	100,681.44	1,527,031.83	6.6%
Net Income	-90,009.22	324,411.46	-27.7%

Figures presented on modified accrual basis of accounting.

2:29 PM
12/14/23
Accrual Basis

Milford Public Library

Revenues & Expenditures-Budget vs. Actual

January through November 2023

	Jan - Nov 23	Budget	\$ Over Budget	% of Budget
Income				
400 · Revenue				
401 · Taxes revenue				
402 · Current real property taxes	1,557,023.10	1,556,000.00	1,023.10	100.1%
411 · Delinquent real property tax	41,135.92	40,000.00	1,135.92	102.8%
412 · Delinquent personal prop tax	471.32			
437 · Industrial Facilities Tax	7,423.20	7,000.00	423.20	106.0%
Total 401 · Taxes revenue	1,606,053.54	1,603,000.00	3,053.54	100.2%
539 · State grants				
540 · State Penal Fines	22,923.94	22,000.00	923.94	104.2%
569 · State Grants-other	17,330.46	17,300.00	30.46	100.2%
573 · Local stablization share	141,382.40	141,000.00	382.40	100.3%
Total 539 · State grants	181,636.80	180,300.00	1,336.80	100.7%
600 · Charges for services				
626 · Services Rendered	19.00	50.00	-31.00	38.0%
642 · Services-Sales	2,135.59	1,000.00	1,135.59	213.6%
Total 600 · Charges for services	2,154.59	1,050.00	1,104.59	205.2%
655 · Fines & forfeits				
655.01 · Fines/Fees/Lost Books/Cards	3,064.79	1,000.00	2,064.79	306.5%
Total 655 · Fines & forfeits	3,064.79	1,000.00	2,064.79	306.5%
664 · Investment income/rents				
665 · Interest Income	52,588.96	27,000.00	25,588.96	194.8%
Total 664 · Investment income/rents	52,588.96	27,000.00	25,588.96	194.8%
672 · Other revenue-general				
674 · Private contributions/donations	1,053.20	5,500.00	-4,446.80	19.1%
689 · Cash over/short	-2.82			
672 · Other revenue-general - Other	4,894.23	3,000.00	1,894.23	163.1%
Total 672 · Other revenue-general	5,944.61	8,500.00	-2,555.39	69.9%
Total 400 · Revenue	1,851,443.29	1,820,850.00	30,593.29	101.7%
Total Income	1,851,443.29	1,820,850.00	30,593.29	101.7%
Expense				
700 · Expenditures/expenses				
701 · Personnel services				
702 · Salaries	434,564.24	474,600.00	-40,035.76	91.6%
703 · Wages-part time employees	132,349.56	192,500.00	-60,150.44	68.8%
709 · Employer's Social Security	42,579.95	51,040.00	-8,460.05	83.4%
716 · Defined cont ret plan expense	0.00	15,000.00	-15,000.00	0.0%
718 · Health/dental insurance expense	53,898.97	84,000.00	-30,101.03	64.2%
725 · Insurance-Workers Comp	981.00	1,300.00	-319.00	75.5%
Total 701 · Personnel services	664,373.72	818,440.00	-154,066.28	81.2%
726 · Supplies				
727 · Supplies-Office/general	13,996.22	18,500.00	-4,503.78	75.7%
729 · Covid-19 response supplies	803.37	5,000.00	-4,196.63	16.1%
730 · Collections Maintenance	6,108.38	10,000.00	-3,891.62	61.1%
Total 726 · Supplies	20,907.97	33,500.00	-12,592.03	62.4%
800 · Other services & charges				
801 · Professional Services	31,831.12	48,850.00	-17,018.88	65.2%
804 · Automation				
804.1 · Electronic content delivery	30,984.14	56,000.00	-25,015.86	55.3%
804 · Automation - Other	48,006.37	54,050.00	-6,043.63	88.8%
Total 804 · Automation	78,990.51	110,050.00	-31,059.49	71.8%

Figures presented on modified accrual basis.

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12/14/23

Accrual Basis

Milford Public Library

Revenues & Expenditures-Budget vs. Actual

January through November 2023

	Jan - Nov 23	Budget	\$ Over Budget	% of Budget
805 · TLN Central Services	5,038.95	7,000.00	-1,961.05	72.0%
815 · Computer services	11,062.45	24,700.00	-13,637.55	44.8%
820 · Waste & rubbish disposal	1,534.90	1,500.00	34.90	102.3%
850 · Communications	2,573.42	4,600.00	-2,026.58	55.9%
861 · Transportation-mileage reimbs	105.31	2,000.00	-1,894.69	5.3%
880 · Community promotion				
881 · Adv. & Promotion	14,242.79	15,100.00	-857.21	94.3%
Total 880 · Community promotion	14,242.79	15,100.00	-857.21	94.3%
901 · Postage	2,726.02	4,500.00	-1,773.98	60.6%
920 · Utilities				
921 · Utilities-Sewage	1,162.90	2,000.00	-837.10	58.1%
922 · Utilities-Water	1,611.75	4,000.00	-2,388.25	40.3%
923 · Utilities-Electric	64,879.58	90,000.00	-25,120.42	72.1%
924 · Utilities-Natural gas	8,958.84	15,000.00	-6,041.16	59.7%
Total 920 · Utilities	76,613.07	111,000.00	-34,386.93	69.0%
930 · Land & building repair services	109,494.03	146,400.00	-36,905.97	74.8%
940 · Rent	0.00	10.00	-10.00	0.0%
955 · Miscellaneous	1.07	250.00	-248.93	0.4%
960 · Property/ liability insurance	13,751.68	16,000.00	-2,248.32	85.9%
964 · Refunds & Rebates	0.00	150.00	-150.00	0.0%
965 · Professional development				
965.01 · Conferences	2,562.61	2,000.00	562.61	128.1%
965.02 · Travel	0.00	2,000.00	-2,000.00	0.0%
965.03 · Memberships & dues	2,562.00	3,000.00	-438.00	85.4%
965 · Professional development - Other	672.38	2,800.00	-2,127.62	24.0%
Total 965 · Professional development	5,796.99	9,800.00	-4,003.01	59.2%
967 · Project costs (programming_				
967-A · Programming - Adult	5,538.06	8,000.00	-2,461.94	69.2%
967-O · Other Misc Communications	7,872.75	10,800.00	-2,927.25	72.9%
967-YA · Programming - Teens	2,507.13	3,000.00	-492.87	83.6%
967-YS · Programming - Youth Svcs.	6,882.98	9,000.00	-2,117.02	76.5%
Total 967 · Project costs (programming_	22,800.92	30,800.00	-7,999.08	74.0%
Total 800 · Other services & charges	376,563.23	532,710.00	-156,146.77	70.7%
970 · Capital Outlay				
974 · Land improvements	309,273.23	171,800.00	137,473.23	180.0%
975 · Buildings & improvements	5,831.07	100,000.00	-94,168.93	5.8%
978 · Software/Website development	12,600.00	20,000.00	-7,400.00	63.0%
980 · Office furniture & fixtures	350.00	10,000.00	-9,650.00	3.5%
981 · Office equipment	37,474.20	25,000.00	12,474.20	149.9%
982-A · Books - Adult	35,488.72	42,000.00	-6,511.28	84.5%
982-YA · Books - Teens	5,345.55	5,500.00	-154.45	97.2%
982-YS · Books - Youth Services	25,203.00	32,000.00	-6,797.00	78.8%
985-A · Audio Visual - Adult	6,309.07	8,000.00	-1,690.93	78.9%
985-YA · Audio Visual - Teens	1,218.44	1,300.00	-81.56	93.7%
985-YS · Audio Visual - Youth Services	9,304.81	11,600.00	-2,295.19	80.2%
986 · Periodicals	16,788.82	9,000.00	7,788.82	186.5%
Total 970 · Capital Outlay	465,186.91	436,200.00	28,986.91	106.6%
Total 700 · Expenditures/expenses	1,527,031.83	1,820,850.00	-293,818.17	83.9%
Total Expense	1,527,031.83	1,820,850.00	-293,818.17	83.9%
Net Income	324,411.46	0.00	324,411.46	100.0%

Figures presented on modified accrual basis.

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Milford Public Library
Check Detail
November 22 through December 19, 2023

Type	Num	Date	Name	Account	Paid Amount	Original Amount
Bill Pmt -Check	15366	11/22/2023	Blue Cross Blue Shield of Michigan	001.01 · Cash-Checking/Sweep (Flags...		-4,479.28
Bill	Dec23	11/07/2023		718 · Health/dental insurance expense	-4,479.28	4,479.28
TOTAL					-4,479.28	4,479.28
Bill Pmt -Check	15367	11/22/2023	Demco, Inc.	001.01 · Cash-Checking/Sweep (Flags...		-238.24
Bill	7395346	11/07/2023		730 · Collections Maintenance	-157.04	157.04
TOTAL				967-YS · Programming – Youth Svcs.	-81.20	81.20
					-238.24	238.24
Bill Pmt -Check	15368	11/22/2023	Gale/Cengage Learning	001.01 · Cash-Checking/Sweep (Flags...		-283.40
Bill	82950816	11/06/2023		982-A · Books - Adult	-204.68	204.68
Bill	82980158	11/14/2023		982-A · Books - Adult	-78.72	78.72
TOTAL					-283.40	283.40
Bill Pmt -Check	15369	11/22/2023	MLA	001.01 · Cash-Checking/Sweep (Flags...		-85.00
Bill	16934	11/15/2023		965.03 · Memberships & dues	-85.00	85.00
TOTAL					-85.00	85.00
Bill Pmt -Check	15370	11/22/2023	Overdrive	001.01 · Cash-Checking/Sweep (Flags...		-1,209.50
Bill	01576CO23...	11/15/2023		804.1 · Electronic content delivery	-1,209.50	1,209.50
TOTAL					-1,209.50	1,209.50
Bill Pmt -Check	15371	11/22/2023	Quill Corporation	001.01 · Cash-Checking/Sweep (Flags...		-517.00
Bill	35445178	11/01/2023		727 · Supplies-Office/general	-417.32	417.32
TOTAL				730 · Collections Maintenance	-99.68	99.68
					-517.00	517.00
Bill Pmt -Check	15372	11/22/2023	Rose Pest Solutions	001.01 · Cash-Checking/Sweep (Flags...		-86.00
Bill	31103794	11/06/2023		930 · Land & building repair services	-86.00	86.00

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Check Detail
November 22 through December 19, 2023

Type	Num	Date	Name	Account	Paid Amount	Original Amount
TOTAL					-86.00	86.00
Bill Pmt -Check	15373	11/22/2023	Showcases	001.01 · Cash-Checking/Sweep (Flags...		-114.59
Bill	327543	11/06/2023		730 · Collections Maintenance	-65.72	65.72
Bill	327588	11/13/2023		730 · Collections Maintenance	-48.87	48.87
TOTAL					-114.59	114.59
Bill Pmt -Check	15374	11/29/2023	AFLAC	001.01 · Cash-Checking/Sweep (Flags...		-231.95
Bill	931653	11/12/2023		231 · Payroll deductions payable	-231.95	231.95
TOTAL					-231.95	231.95
Bill Pmt -Check	15375	11/29/2023	Baker & Taylor Books	001.01 · Cash-Checking/Sweep (Flags...		-2,535.40
Bill	037872108	10/24/2023		982-YA · Books - Teens	-370.03	370.03
Bill	2037872107	10/24/2023		982-YA · Books - Youth Services	-7.78	7.78
Bill	2037872109	10/24/2023		982-YA · Books - Youth Services	-5.99	5.99
Bill	2037872110	10/24/2023		982-YA · Books - Youth Services	-140.78	140.78
Bill	2037897849	10/26/2023		982-YA · Books - Teens	-14.24	14.24
Bill	2037897848	10/26/2023		982-YA · Books - Youth Services	-13.36	13.36
Bill	2037897850	10/26/2023		982-YA · Books - Youth Services	-688.16	688.16
Bill	2037880116	10/27/2023		982-YA · Books - Youth Services	-4.79	4.79
Bill	2037880117	10/27/2023		982-YA · Books - Teens	-34.20	34.20
Bill	2037880118	10/27/2023		982-YA · Books - Youth Services	-89.77	89.77
Bill	237880119	10/27/2023		982-YA · Books - Youth Services	-51.23	51.23
Bill	2037909873	10/31/2023		982-YA · Books - Youth Services	-22.46	22.46
Bill	2037891612	11/01/2023		982-YA · Books - Youth Services	-16.78	16.78
Bill	2037891613	11/01/2023		982-YA · Books - Youth Services	-30.53	30.53
Bill	2037891614	11/01/2023		982-YA · Books - Teens	-23.17	23.17
Bill	2037895825	11/02/2023		982-YA · Books - Youth Services	-84.86	84.86
Bill	2037895826	11/02/2023		982-YA · Books - Youth Services	-31.33	31.33
Bill	2037895827	11/02/2023		982-A · Books - Adult	-11.58	11.58
Bill	2037895828	11/02/2023		982-A · Books - Adult	-11.58	11.58
Bill	2037924264	11/06/2023		982-YA · Books - Youth Services	-727.98	727.98
Bill	2037939378	11/13/2023		982-YA · Books - Youth Services	-29.08	29.08
Bill	2037939379	11/13/2023		982-YA · Books - Youth Services	-12.34	12.34
Bill	2037941814	11/14/2023		967-YA · Programming - Youth Svcs.	-83.40	83.40
TOTAL				982-A · Books - Adult	-29.98	29.98
					-2,535.40	2,535.40
Bill Pmt -Check	15376	11/29/2023	Blackstone Publishing	001.01 · Cash-Checking/Sweep (Flags...		-7.95

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Milford Public Library
Check Detail
November 22 through December 19, 2023

Type	Nu m	Date	Name	Account	Paid Amount	Original Amount
Bill	2127718	11/10/2023		985-A · Audio Visual - Adult	-7.95	7.95
TOTAL					-7.95	7.95
Bill Pmt -Check	15377	11/29/2023	Delta Dental Plan of Michigan	001.01 · Cash-Checking/Sweep (Flags...		-388.64
Bill	RIS000531...	12/01/2023		231 · Payroll deductions payable	-388.64	388.64
TOTAL					-388.64	388.64
Bill Pmt -Check	15378	11/29/2023	DTE Energy	001.01 · Cash-Checking/Sweep (Flags...		-6,374.26
Bill	Nov23	11/16/2023		923 · Utilities-Electric	-5,580.26	5,580.26
				924 · Utilities-Natural gas	-794.00	794.00
TOTAL					-6,374.26	6,374.26
Bill Pmt -Check	15379	11/29/2023	Goyette Mechanical	001.01 · Cash-Checking/Sweep (Flags...		-921.94
Bill	910166827	11/16/2023		930 · Land & building repair services	-921.94	921.94
TOTAL					-921.94	921.94
Bill Pmt -Check	15380	11/29/2023	Ingram Library Services	001.01 · Cash-Checking/Sweep (Flags...		-2,044.35
Bill	78864923	11/16/2023		982-YS · Books - Youth Services	-1,292.13	1,292.13
Bill	78864922	11/16/2023		982-A · Books - Adult	-316.22	316.22
Bill	78864926	11/16/2023		982-YS · Books - Youth Services	-12.07	12.07
Bill	78864925	11/16/2023		982-YS · Books - Youth Services	-17.20	17.20
Bill	78864924	11/16/2023		982-A · Books - Adult	-132.84	132.84
Bill	78864927	11/16/2023		982-YS · Books - Youth Services	-7.14	7.14
Bill	78864928	11/16/2023		982-A · Books - Adult	-28.79	28.79
Bill	78916797	11/20/2023		982-A · Books - Adult	-155.63	155.63
Bill	78916799	11/20/2023		982-A · Books - Adult	-38.42	38.42
Bill	78916798	11/20/2023		982-A · Books - Adult	-43.91	43.91
TOTAL					-2,044.35	2,044.35
Bill Pmt -Check	15381	11/29/2023	Kelli Brendel	001.01 · Cash-Checking/Sweep (Flags...		-37.05
Bill	112123	11/21/2023		967-YS · Programming - Youth Svcs.	-37.05	37.05
TOTAL					-37.05	37.05
Bill Pmt -Check	15382	11/29/2023	Kenneth Murphy	001.01 · Cash-Checking/Sweep (Flags...		-650.00

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Milford Public Library

Check Detail

November 22 through December 19, 2023

Type	Num	Date	Name	Account	Paid Amount	Original Amount
Bill	Prog121423	09/12/2023		967-A · Programming - Adult	-650.00	650.00
TOTAL					-650.00	650.00
Bill Pmt -Check	15383	11/29/2023	Library Network	001.01 · Cash-Checking/Sweep (Flags...		-6,727.25
Bill	73324	11/16/2023		123 · Prepaid Expenses	-6,727.25	6,727.25
TOTAL					-6,727.25	6,727.25
Bill Pmt -Check	15384	11/29/2023	Metcom	001.01 · Cash-Checking/Sweep (Flags...		-161.60
Bill	156808	11/08/2023		730 · Collections Maintenance	-161.60	161.60
TOTAL					-161.60	161.60
Bill Pmt -Check	15385	11/29/2023	Quill Corporation	001.01 · Cash-Checking/Sweep (Flags...		-95.00
Bill	35521005	11/06/2023		730 · Collections Maintenance	-74.96	74.96
Bill	35542304	11/07/2023		729 · Covid-19 response supplies	-20.04	20.04
TOTAL					-95.00	95.00
Bill Pmt -Check	15386	11/29/2023	Flagstar	001.01 · Cash-Checking/Sweep (Flags...		-2,203.54
Bill	Nov23	11/21/2023		727 · Supplies-Office/general	-165.83	165.83
				730 · Collections Maintenance	-23.95	23.95
				815 · Computer services	-194.40	194.40
				965.01 · Conferences	-633.00	633.00
				967-A · Programming - Adult	-91.28	91.28
				967-YA · Programming - Teens	-278.95	278.95
				967-YS · Programming - Youth Svcs.	-86.98	86.98
				985-A · Audio Visual - Adult	-534.36	534.36
				985-YS · Audio Visual - Youth Services	-132.89	132.89
				985-YA · Audio Visual - Teens	-61.90	61.90
TOTAL					-2,203.54	2,203.54
Bill Pmt -Check	15387	11/29/2023	Frontier	001.01 · Cash-Checking/Sweep (Flags...		-105.84
Bill	Nov23	11/19/2023		850 · Communications	-105.84	105.84
TOTAL					-105.84	105.84

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Milford Public Library
Check Detail
November 22 through December 19, 2023

Type	Num	Date	Name	Account	Paid Amount	Original Amount
Bill	15388	11/29/2023	GFL Environmental	001.01 · Cash-Checking/Sweep (Flags...		-156.61
Bill	63406841	11/15/2023		820 · Waste & rubbish disposal	-156.61	156.61
TOTAL					-156.61	156.61
Bill	15389	11/29/2023	Graphic Sciences, Inc.	001.01 · Cash-Checking/Sweep (Flags...		-9,385.32
Bill	6222	09/29/2023		986 · Periodicals	-9,385.32	9,385.32
TOTAL					-9,385.32	9,385.32
Bill	15391	12/06/2023	Blackstone Publishing	001.01 · Cash-Checking/Sweep (Flags...		-136.77
Bill	2129292	11/22/2023		985-A · Audio Visual - Adult	-36.00	36.00
Bill	2129286	11/22/2023		985-A · Audio Visual - Adult	-100.77	100.77
TOTAL					-136.77	136.77
Bill	15392	12/06/2023	Clearly	001.01 · Cash-Checking/Sweep (Flags...		-130.18
Bill	INV563284	12/01/2023		850 · Communications	-130.18	130.18
TOTAL					-130.18	130.18
Bill	15393	12/06/2023	Comstar Technologies fka Technology...	001.01 · Cash-Checking/Sweep (Flags...		-600.00
Bill	CW178548	12/01/2023		930 · Land & building repair services	-600.00	600.00
TOTAL					-600.00	600.00
Bill	15394	12/06/2023	Ingram Library Services	001.01 · Cash-Checking/Sweep (Flags...		-167.39
Bill	78982162	11/24/2023		982-A · Books - Adult	-101.87	101.87
Bill	78982163	11/24/2023		982-YS · Books - Youth Services	-43.37	43.37
Bill	79045687	11/28/2023		982-YS · Books - Youth Services	-22.15	22.15
TOTAL					-167.39	167.39
Bill	15395	12/06/2023	J.E. Strauss Consulting/CPA, LLC	001.01 · Cash-Checking/Sweep (Flags...		-1,392.24
Bill	2639	11/30/2023		801 · Professional Services	-1,032.00	1,032.00
				801 · Professional Services	-360.24	360.24

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Milford Public Library
Check Detail
November 22 through December 19, 2023

Type	Num	Date	Name	Account	Paid Amount	Original Amount
TOTAL					-1,392.24	1,392.24
Bill Pmt -Check	15396	12/06/2023	Jani-King of Michigan, Inc.	001.01 - Cash-Checking/Sweep (Flags...		-3,480.61
Bill	DET122300...	12/01/2023		930 - Land & building repair services	-3,480.61	3,480.61
TOTAL					-3,480.61	3,480.61
Bill Pmt -Check	15397	12/06/2023	Oriental Trading Company, Inc.	001.01 - Cash-Checking/Sweep (Flags...		-148.46
Bill	72809575901	11/18/2023		967-YS - Programming - Youth Svcs.	-120.47	120.47
Bill	72827458301	11/22/2023		967-YS - Programming - Youth Svcs.	-27.99	27.99
TOTAL					-148.46	148.46
Bill Pmt -Check	15398	12/13/2023	Absopure Water Company	001.01 - Cash-Checking/Sweep (Flags...		-75.15
Bill	89071149	11/16/2023		727 - Supplies-Office/general	-57.15	57.15
Bill	30436646	11/30/2023		727 - Supplies-Office/general	-18.00	18.00
TOTAL					-75.15	75.15
Bill Pmt -Check	15399	12/13/2023	Blackstone Publishing	001.01 - Cash-Checking/Sweep (Flags...		-326.16
Bill	2130103	11/29/2023		985-A - Audio Visual - Adult	-113.59	113.59
Bill	2130440	11/30/2023		985-A - Audio Visual - Adult	-212.57	212.57
TOTAL					-326.16	326.16
Bill Pmt -Check	15400	12/13/2023	Demco, Inc.	001.01 - Cash-Checking/Sweep (Flags...		-265.54
Bill	7407734	12/05/2023		730 - Collections Maintenance	-265.54	265.54
TOTAL					-265.54	265.54
Bill Pmt -Check	15401	12/13/2023	Gale/Cengage Learning	001.01 - Cash-Checking/Sweep (Flags...		-56.23
Bill	83034990	12/05/2023		982-A - Books - Adult	-56.23	56.23
TOTAL					-56.23	56.23
Bill Pmt -Check	15402	12/13/2023	Goyette Mechanical	001.01 - Cash-Checking/Sweep (Flags...		-269.00

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Milford Public Library
Check Detail
November 22 through December 19, 2023

Type	Num	Date	Name	Account	Paid Amount	Original Amount
Bill	910168048	12/05/2023		930 · Land & building repair services	-269.00	269.00
TOTAL					-269.00	269.00
Bill Pmt -Check	15403	12/13/2023	H.V. Burton Company	001.01 · Cash-Checking/Sweep (Flags...		-495.00
Bill	38202	11/29/2023		930 · Land & building repair services	-495.00	495.00
TOTAL					-495.00	495.00
Bill Pmt -Check	15404	12/13/2023	Ingram Library Services	001.01 · Cash-Checking/Sweep (Flags...		-83.15
Bill	79125106	12/01/2023		982-A · Books - Adult	-34.99	34.99
Bill	79158025	12/04/2023		982-A · Books - Adult	-17.22	17.22
Bill	79158026	12/04/2023		982-YS · Books - Youth Services	-30.94	30.94
TOTAL					-83.15	83.15
Bill Pmt -Check	15405	12/13/2023	Kanopy, Inc.	001.01 · Cash-Checking/Sweep (Flags...		-64.60
Bill	376784	11/30/2023		804.1 · Electronic content delivery	-64.60	64.60
TOTAL					-64.60	64.60
Bill Pmt -Check	15406	12/13/2023	Kelli Brendel	001.01 · Cash-Checking/Sweep (Flags...		-33.88
Bill	Nov23	12/05/2023		967-YS · Programming - Youth Svcs.	-33.88	33.88
TOTAL					-33.88	33.88
Bill Pmt -Check	15407	12/13/2023	Lawson Printers Inc.	001.01 · Cash-Checking/Sweep (Flags...		-882.11
Bill	100378	12/11/2023		901 · Postage	-882.11	882.11
TOTAL					-882.11	882.11
Bill Pmt -Check	15408	12/13/2023	Midwest Collaborative for Library Serv...	001.01 · Cash-Checking/Sweep (Flags...		-50.00
Bill	364771	12/04/2023		965.03 · Memberships & dues	-50.00	50.00
TOTAL					-50.00	50.00
Bill Pmt -Check	15409	12/13/2023	Midwest Tape	001.01 · Cash-Checking/Sweep (Flags...		-1,040.65

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Milford Public Library

Check Detail

November 22 through December 19, 2023

Type	Num	Date	Name	Account	Paid Amount	Original Amount
Bill	504721117	11/30/2023		804.1 · Electronic content delivery	-1,040.65	1,040.65
TOTAL					-1,040.65	1,040.65
Bill Pmt -Check	15410	12/13/2023	Oriental Trading Company, Inc.	001.01 · Cash-Checking/Sweep (Flags...		-177.99
Bill	72858040101	12/01/2023		967-Ys · Programming - Youth Svcs.	-177.99	177.99
TOTAL					-177.99	177.99

Milford Public Library
Check Detail
November 22 through December 19, 2023

Type	Num	Date	Name	Account	Paid Amount	Original Amount
Check	15390	12/01/2023	Nationwide	001.01 · Cash-Checking/Sweep (Flagstar)		-300.00
					-100.00	100.00
					-200.00	200.00
TOTAL					-300.00	300.00

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01/16/24
Accrual Basis

Milford Public Library
Governmental Fund Balance Sheet-General Fund
As of December 31, 2023

	Dec 31, 23	Dec 31, 22	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
001 · Cash-Checking/Sweep	950,923.90	261,046.94	689,876.96
003 · Certificates of deposit	192,079.10	192,079.10	0.00
004 · Imprest Cash	605.00	636.50	-31.50
008 · Cash-Money market (HVSF)	212,583.79	207,340.47	5,243.32
017 · Investments (S/T)			
017.01 · Investments-Oakland County Pool	474,361.06	1,160,787.42	-686,426.36
Total 017 · Investments (S/T)	474,361.06	1,160,787.42	-686,426.36
Total Checking/Savings	1,830,552.85	1,821,890.43	8,662.42
Other Current Assets			
018 · Receivables	382,776.72	344,335.13	38,441.59
123 · Prepaid Expenses	38,671.98	41,793.99	-3,122.01
Total Other Current Assets	421,448.70	386,129.12	35,319.58
Total Current Assets	2,252,001.55	2,208,019.55	43,982.00
TOTAL ASSETS	2,252,001.55	2,208,019.55	43,982.00
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
202 · Accounts Payable*	46,830.56	45,233.52	1,597.04
Total Accounts Payable	46,830.56	45,233.52	1,597.04
Other Current Liabilities			
209 · Accrued expenses	5,000.00	3,120.46	1,879.54
228 · Due to State of MI	1,777.78	1,845.07	-67.29
229 · Due to Federal Government	5,742.70	5,938.06	-195.36
231 · Payroll deductions payable	-0.14	314.49	-314.63
257 · Accrued Payroll	5,768.03	4,913.56	854.47
360 · Deferred inflows	382,776.72	344,335.13	38,441.59
Total Other Current Liabilities	401,065.09	360,466.77	40,598.32
Total Current Liabilities	447,895.65	405,700.29	42,195.36
Total Liabilities	447,895.65	405,700.29	42,195.36
Equity			
370 · FB - Nonspendable prepaids	38,671.98	41,793.99	-3,122.01
375 · FB - Restricted-Nonexpendable	192,079.10	192,079.10	0.00
385 · FB - Assigned	802,650.00	803,000.00	-350.00
390 · Fund Balance-Unassigned	768,918.18	393,503.30	375,414.88
Net Income	1,786.64	371,942.87	-370,156.23
Total Equity	1,804,105.90	1,802,319.26	1,786.64
TOTAL LIABILITIES & EQUITY	2,252,001.55	2,208,019.55	43,982.00

Milford Public Library

Fund Balance

December 31, 2023

	<u>12/31/2020</u>	<u>12/31/2021</u>	<u>12/31/2022</u>	<u>11/30/2023</u>	Preliminary <u>12/31/2023</u>	<u>YTD Variance</u>
General Fund:						
Fund balance-Non spendable	\$ 37,518.63	\$ 45,985.99	\$ 41,793.99	\$ 42,237.60	\$ 38,671.98	\$ (3,122.01)
Restricted-Non expendable	192,079.10	192,079.10	192,079.10	192,079.10	192,079.10	\$ -
Assigned	75,289.00	387,177.00	803,000.00	802,650.00	802,650.00	\$ (350.00)
Unassigned	584,131.39	380,533.44	393,503.30	765,352.56	768,918.18	\$ 375,414.88
YTD income (loss)	116,757.41	424,600.86	371,942.87	324,411.46	1,786.64	\$ (370,156.23)

Fund Balance (Modified Accrual)	\$ 1,005,775.53	\$ 1,430,376.39	\$ 1,802,319.26	\$ 2,126,730.72	\$ 1,804,105.90	\$ 1,786.64
Modified accrual fund balance growth	13.5%	42.6%	26.0%	19.6%	0.1%	

General Fixed Assets Account Group

(GFAAG):

Beginning Balance	539,457.11	662,439.49	672,380.67	770,102.18	770,102.18	\$ 97,721.51
YTD Additions	223,034.38	112,120.30	202,673.37	465,186.91	699,011.73	\$ 496,338.36
YTD Dispositions (NBV)	-	-	-	-	-	\$ -
Depreciation	(100,052.00)	(102,179.12)	(104,951.86)	(98,083.33)	123,000.00	\$ 227,951.86
Ending Balance	662,439.49	672,380.67	770,102.18	1,137,205.76	1,592,113.91	\$ 822,011.73
Full Accrual Adjustments	(17,360.11)	(17,082.50)	(20,634.81)	(20,634.81)	(25,214.08)	(4,579.27)

Fund Balance (Full Accrual)	\$ 1,650,854.91	\$ 2,085,674.56	\$ 2,553,844.56	\$ 3,243,301.67	\$ 3,371,005.73	\$ 819,219.10
Full accrual fund balance growth	8.2%	19.8%	22.4%	29.5%	32.0%	

Non-Spendable:

Prepaid Expenses	37,518.63	45,985.99	41,793.99	42,237.60	38,671.98	\$ (3,122.01)
Other	-	-	-	-	-	\$ -
\$	37,518.63	\$ 45,985.99	\$ 41,793.99	\$ 42,237.60	\$ 38,671.98	\$ (3,122.01)

Milford Public Library

Fund Balance

December 31, 2023

Restricted-Non expendable:

	<u>12/31/2020</u>	<u>12/31/2021</u>	<u>12/31/2022</u>	<u>11/30/2023</u>	Preliminary <u>12/31/2023</u>	<u>YTD Variance</u>
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	-	-	-	-	-	\$ -
\$	192,079.10	192,079.10	192,079.10	192,079.10	192,079.10	\$ -

Assigned:

Tax appeals	5,000.00	1,000.00	1,000.00	1,000.00	1,000.00	\$ -
Art sculpture	2,000.00	6,000.00	6,000.00	5,650.00	5,650.00	\$ (350.00)
Building improvements	49,018.86	343,045.00	771,000.00	771,000.00	771,000.00	\$ -
Technology improvements	7,138.64	25,000.00	25,000.00	25,000.00	25,000.00	\$ -
Collections development	5,000.00	5,000.00	-	-	-	\$ -
Staff development	5,000.00	5,000.00	-	-	-	\$ -
Special youth projects	-	-	-	-	-	\$ -
Adult Programming-Ann Croy Memorial	2,131.50	2,132.00	-	-	-	\$ -
Other	-	-	-	-	-	\$ -
\$	75,289.00	387,177.00	803,000.00	802,650.00	802,650.00	\$ (350.00)

Full Accrual Adjustments:

Accrued unemployment	-	-	-	-	-	\$ -
Accrued sick pay	17,360.11	17,082.50	20,634.81	20,634.81	25,214.08	\$ 4,579.27
Other	-	-	-	-	-	\$ -
\$	17,360.11	17,082.50	20,634.81	20,634.81	25,214.08	\$ 4,579.27

General Fixed Assets Account Group (GFAAG):

YTD Additions- Bldg/Land Improvement:	136,692.44	13,708.48	105,995.43	315,104.30	545,511.83	\$ 439,516.40
YTD Additions- Software/Website Dev	-	-	-	12,600.00	12,600.00	\$ 12,600.00
YTD Additions-Furn & Fixtures	15,996.00	930.00	819.00	350.00	350.00	\$ (469.00)
YTD Additions-Equipment	6,424.38	20,943.89	6,015.84	37,474.20	39,141.59	\$ 33,125.75
YTD Additions-Collections	63,921.56	78,790.06	89,843.10	99,658.41	101,408.31	\$ 11,565.21
\$	223,034.38	114,372.43	202,673.37	465,186.91	699,011.73	\$ 496,338.36

Total YTD Additions

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Milford Public Library

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Stmnt of Governmental Revenues & Expenditures-YTD Comparison

Accrual Basis

General Fund

	Dec 23	Jan - Dec 23	% YTD
Income			
400 · Revenue			
401 · Taxes revenue			
402 · Current real property taxes	0.00	1,557,023.10	0.0%
411 · Delinquent real property tax	0.00	41,135.92	0.0%
412 · Delinquent personal prop tax	0.00	471.32	0.0%
437 · Industrial Facilities Tax	0.00	7,423.20	0.0%
Total 401 · Taxes revenue	0.00	1,606,053.54	0.0%
539 · State grants			
540 · State Penal Fines	0.00	22,923.94	0.0%
569 · State Grants-other	0.00	17,330.46	0.0%
573 · Local stablization share	0.00	141,382.40	0.0%
Total 539 · State grants	0.00	181,636.80	0.0%
600 · Charges for services			
626 · Services Rendered	0.00	19.00	0.0%
642 · Services-Sales	189.20	2,324.79	8.1%
Total 600 · Charges for services	189.20	2,343.79	8.1%
655 · Fines & forfeits			
655.01 · Fines/Fees/Lost Books/Cards	31.71	3,096.50	1.0%
Total 655 · Fines & forfeits	31.71	3,096.50	1.0%
664 · Investment income/rents			
665 · Interest Income	6,477.40	59,066.36	11.0%
Total 664 · Investment income/rents	6,477.40	59,066.36	11.0%
672 · Other revenue-general			
674 · Private contributions/donations	11,015.52	12,068.72	91.3%
689 · Cash over/short	0.00	-2.82	0.0%
672 · Other revenue-general - Other	0.00	4,894.93	0.0%
Total 672 · Other revenue-general	11,015.52	16,960.83	64.9%
Total 400 · Revenue	17,713.83	1,869,157.82	0.9%
Total Income	17,713.83	1,869,157.82	0.9%
Expense			
700 · Expenditures/expenses			
701 · Personnel services			
702 · Salaries	39,505.84	474,070.08	8.3%
703 · Wages-part time employees	11,486.97	143,836.53	8.0%
709 · Employer's Social Security	3,828.71	46,408.66	8.2%
716 · Defined cont ret plan expense	12,281.81	12,281.81	100.0%
718 · Health/dental insurance expense	6,011.47	59,910.44	10.0%
725 · Insurance-Workers Comp	0.00	981.00	0.0%
Total 701 · Personnel services	73,114.80	737,488.52	9.9%
726 · Supplies			
727 · Supplies-Office/general	1,202.29	15,430.46	7.8%
729 · Covid-19 response supplies	0.00	803.37	0.0%
730 · Collections Maintenance	422.08	6,530.46	6.5%
Total 726 · Supplies	1,624.37	22,764.29	7.1%
800 · Other services & charges			
801 · Professional Services	2,122.49	33,953.61	6.3%
804 · Automation			
804.1 · Electronic content delivery	2,086.30	33,070.44	6.3%
804 · Automation - Other	511.33	48,517.70	1.1%
Total 804 · Automation	2,597.63	81,588.14	3.2%
805 · TLN Central Services	291.25	5,330.20	5.5%
815 · Computer services	486.07	11,548.52	4.2%
820 · Waste & rubbish disposal	154.95	1,689.85	9.2%
850 · Communications	236.02	2,809.44	8.4%
861 · Transportation-mileage reimbs	0.00	105.31	0.0%
880 · Community promotion			
881 · Adv. & Promotion	1,180.00	15,422.79	7.7%
Total 880 · Community promotion	1,180.00	15,422.79	7.7%
901 · Postage	893.87	3,619.89	24.7%
920 · Utilities			
921 · Utilities-Sewage	370.30	1,533.20	24.2%
922 · Utilities-Water	263.05	1,874.80	14.0%
923 · Utilities-Electric	4,822.51	69,702.09	6.9%
924 · Utilities-Natural gas	1,554.86	10,513.70	14.8%
Total 920 · Utilities	7,010.72	83,623.79	8.4%
930 · Land & building repair services	11,387.11	121,604.14	9.4%
955 · Miscellaneous	0.00	1.07	0.0%
960 · Property/ liability insurance	1,328.94	15,080.62	8.8%
965 · Professional development			

Figures presented on modified accrual basis of accounting.

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Milford Public Library

Stmnt of Governmental Revenues & Expenditures-YTD Comparison

Accrual Basis

General Fund

	Dec 23	Jan - Dec 23	% YTD
965.01 • Conferences	0.00	2,396.61	0.0%
965.03 • Memberships & dues	184.00	2,912.00	6.3%
965 • Professional development - Ot...	0.00	672.38	0.0%
Total 965 • Professional development	184.00	5,980.99	3.1%
967 • Project costs (programming_			
967-A • Programming - Adult	57.08	5,614.11	1.0%
967-O • Other Misc Communications	746.20	9,364.46	8.0%
967-YA • Programming - Teens	398.54	2,584.35	15.4%
967-YS • Programming - Youth Svcs.	981.06	8,185.36	12.0%
Total 967 • Project costs (programming_	2,182.88	25,748.28	8.5%
Total 800 • Other services & charges	30,055.93	408,106.64	7.4%
970 • Capital Outlay			
974 • Land improvements	220,346.78	540,891.01	40.7%
975 • Buildings & improvements	0.00	4,620.82	0.0%
978 • Software/Website development	0.00	12,600.00	0.0%
980 • Office furniture & fixtures	0.00	350.00	0.0%
981 • Office equipment	456.44	39,141.59	1.2%
982-A • Books - Adult	2,021.41	37,510.13	5.4%
982-YA • Books - Teens	52.09	5,397.64	1.0%
982-YS • Books - Youth Services	1,941.06	27,164.51	7.1%
985-A • Audio Visual - Adult	505.34	6,814.41	7.4%
985-YA • Audio Visual - Teens	260.44	951.12	27.4%
985-YS • Audio Visual - Youth Services	1,018.67	10,851.24	9.4%
986 • Periodicals	-4,069.56	12,719.26	-32.0%
Total 970 • Capital Outlay	222,532.67	699,011.73	31.8%
Total 700 • Expenditures/expenses	327,327.77	1,867,371.18	17.5%
Total Expense	327,327.77	1,867,371.18	17.5%
Net Income	-309,613.94	1,786.64	-17,329.4%

Figures presented on modified accrual basis of accounting.

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Milford Public Library

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Stmnt of Governmental Revenues & Expenditures-Prior Yr Comp

Accrual Basis

General Fund

	Jan - Dec 23	Jan - Dec 22	\$ Change	% Change
Income				
400 · Revenue				
401 · Taxes revenue				
402 · Current real property taxes	1,557,023.10	1,522,430.50	34,592.60	2.3%
410 · Current personal property tax	0.00	12,545.58	-12,545.58	-100.0%
411 · Delinquent real property tax	41,135.92	0.00	41,135.92	100.0%
412 · Delinquent personal prop tax	471.32	74.15	397.17	535.6%
437 · Industrial Facilities Tax	7,423.20	7,300.50	122.70	1.7%
Total 401 · Taxes revenue	1,606,053.54	1,542,350.73	63,702.81	4.1%
539 · State grants				
540 · State Penal Fines	22,923.94	25,537.02	-2,613.08	-10.2%
569 · State Grants-other	17,330.46	18,511.68	-1,181.22	-6.4%
573 · Local stablization share	141,382.40	92,497.32	48,885.08	52.9%
Total 539 · State grants	181,636.80	136,546.02	45,090.78	33.0%
600 · Charges for services				
626 · Services Rendered	19.00	143.00	-124.00	-86.7%
642 · Services-Sales	2,324.79	2,246.65	78.14	3.5%
Total 600 · Charges for services	2,343.79	2,389.65	-45.86	-1.9%
655 · Fines & forfeits				
655.01 · Fines/Fees/Lost Books/Cards	3,096.50	3,164.79	-68.29	-2.2%
Total 655 · Fines & forfeits	3,096.50	3,164.79	-68.29	-2.2%
664 · Investment income/rents				
665 · Interest Income	59,066.36	12,217.78	46,848.58	383.5%
667 · Rents	0.00	600.00	-600.00	-100.0%
Total 664 · Investment income/rents	59,066.36	12,817.78	46,248.58	360.8%
672 · Other revenue-general				
674 · Private contributions/donations	12,068.72	2,306.46	9,762.26	423.3%
689 · Cash over/short	-2.82	0.98	-3.80	-387.8%
672 · Other revenue-general - Other	4,894.93	34,418.98	-29,524.05	-85.8%
Total 672 · Other revenue-general	16,960.83	36,726.42	-19,765.59	-53.8%
Total 400 · Revenue	1,869,157.82	1,733,995.39	135,162.43	7.8%
Total Income	1,869,157.82	1,733,995.39	135,162.43	7.8%
Expense				
700 · Expenditures/expenses				
701 · Personnel services				
702 · Salaries	474,070.08	405,465.59	68,604.49	16.9%
703 · Wages-part time employees	143,836.53	193,578.82	-49,742.29	-25.7%
708 · State unemployment taxes	0.00	0.00	0.00	0.0%
709 · Employer's Social Security	46,408.66	44,865.82	1,542.84	3.4%
716 · Defined cont ret plan expense	12,281.81	12,980.97	-699.16	-5.4%
718 · Health/dental insurance expense	59,910.44	60,871.04	-960.60	-1.6%
725 · Insurance-Workers Comp	981.00	821.00	160.00	19.5%
Total 701 · Personnel services	737,488.52	718,583.24	18,905.28	2.6%
726 · Supplies				
727 · Supplies-Office/general	15,430.46	16,554.41	-1,123.95	-6.8%
729 · Covid-19 response supplies	803.37	1,072.19	-268.82	-25.1%
730 · Collections Maintenance	6,530.46	6,906.10	-375.64	-5.4%
Total 726 · Supplies	22,764.29	24,532.70	-1,768.41	-7.2%
800 · Other services & charges				
801 · Professional Services	33,953.61	28,362.08	5,591.53	19.7%
804 · Automation				
804.1 · Electronic content delivery	33,070.44	32,013.11	1,057.33	3.3%

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Accrual Basis

Milford Public Library**Stmnt of Governmental Revenues & Expenditures-Prior Yr Comp****General Fund**

	Jan - Dec 23	Jan - Dec 22	\$ Change	% Change
804 · Automation - Other	48,517.70	53,207.54	-4,689.84	-8.8%
Total 804 · Automation	81,588.14	85,220.65	-3,632.51	-4.3%
805 · TLN Central Services	5,330.20	4,412.60	917.60	20.8%
815 · Computer services	11,548.52	9,767.25	1,781.27	18.2%
820 · Waste & rubbish disposal	1,689.85	1,180.15	509.70	43.2%
850 · Communications	2,809.44	3,132.53	-323.09	-10.3%
861 · Transportation-mileage reimbs	105.31	99.87	5.44	5.5%
880 · Community promotion				
881 · Adv. & Promotion	15,422.79	13,186.16	2,236.63	17.0%
Total 880 · Community promotion	15,422.79	13,186.16	2,236.63	17.0%
901 · Postage	3,619.89	3,383.97	235.92	7.0%
920 · Utilities				
921 · Utilities-Sewage	1,533.20	1,172.25	360.95	30.8%
922 · Utilities-Water	1,874.80	2,568.28	-693.48	-27.0%
923 · Utilities-Electric	69,702.09	80,454.26	-10,752.17	-13.4%
924 · Utilities-Natural gas	10,513.70	15,133.98	-4,620.28	-30.5%
Total 920 · Utilities	83,623.79	99,328.77	-15,704.98	-15.8%
930 · Land & building repair services	121,604.14	125,691.67	-4,087.53	-3.3%
955 · Miscellaneous	1.07	3.38	-2.31	-68.3%
960 · Property/ liability insurance	15,080.62	12,331.10	2,749.52	22.3%
965 · Professional development				
965.01 · Conferences	2,396.61	955.99	1,440.62	150.7%
965.02 · Travel	0.00	644.12	-644.12	-100.0%
965.03 · Memberships & dues	2,912.00	1,408.99	1,503.01	106.7%
965 · Professional development - Other	672.38	180.45	491.93	272.6%
Total 965 · Professional development	5,980.99	3,189.55	2,791.44	87.5%
967 · Project costs (programming_				
967-A · Programming - Adult	5,614.11	5,432.04	182.07	3.4%
967-O · Other Misc Communications	9,364.46	7,435.86	1,928.60	25.9%
967-YA · Programming - Teens	2,584.35	3,016.03	-431.68	-14.3%
967-YS · Programming - Youth Svcs.	8,185.36	8,144.11	41.25	0.5%
Total 967 · Project costs (programming_	25,748.28	24,028.04	1,720.24	7.2%
Total 800 · Other services & charges	408,106.64	413,317.77	-5,211.13	-1.3%
970 · Capital Outlay				
974 · Land improvements	540,891.01	2,649.50	538,241.51	20,314.8%
975 · Buildings & improvements	4,620.82	103,345.93	-98,725.11	-95.5%
978 · Software/Website development	12,600.00	0.00	12,600.00	100.0%
980 · Office furniture & fixtures	350.00	819.00	-469.00	-57.3%
981 · Office equipment	39,141.59	8,961.28	30,180.31	336.8%
982-A · Books - Adult	37,510.13	33,069.89	4,440.24	13.4%
982-YA · Books - Teens	5,397.64	4,996.55	401.09	8.0%
982-YS · Books - Youth Services	27,164.51	26,863.81	300.70	1.1%
985-A · Audio Visual - Adult	6,814.41	7,135.43	-321.02	-4.5%
985-YA · Audio Visual - Teens	951.12	1,276.17	-325.05	-25.5%
985-YS · Audio Visual - Youth Services	10,851.24	8,704.10	2,147.14	24.7%
986 · Periodicals	12,719.26	7,797.15	4,922.11	63.1%
Total 970 · Capital Outlay	699,011.73	205,618.81	493,392.92	240.0%
Total 700 · Expenditures/expenses	1,867,371.18	1,362,052.52	505,318.66	37.1%
Total Expense	1,867,371.18	1,362,052.52	505,318.66	37.1%
Net Income	1,786.64	371,942.87	-370,156.23	-99.5%

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Accrual Basis

Milford Public Library

Revenues & Expenditures-Budget vs. Actual

January through December 2023

	Jan - Dec 23	Budget	\$ Over Budget	% of Budget
Income				
400 · Revenue				
401 · Taxes revenue				
402 · Current real property taxes	1,557,023.10	1,556,000.00	1,023.10	100.1%
411 · Delinquent real property tax	41,135.92	40,000.00	1,135.92	102.8%
412 · Delinquent personal prop tax	471.32	450.00	21.32	104.7%
437 · Industrial Facilities Tax	7,423.20	7,000.00	423.20	106.0%
Total 401 · Taxes revenue	1,606,053.54	1,603,450.00	2,603.54	100.2%
539 · State grants				
540 · State Penal Fines	22,923.94	22,000.00	923.94	104.2%
569 · State Grants-other	17,330.46	17,300.00	30.46	100.2%
573 · Local stablization share	141,382.40	141,000.00	382.40	100.3%
Total 539 · State grants	181,636.80	180,300.00	1,336.80	100.7%
600 · Charges for services				
626 · Services Rendered	19.00	18.00	1.00	105.6%
642 · Services-Sales	2,324.79	2,300.00	24.79	101.1%
Total 600 · Charges for services	2,343.79	2,318.00	25.79	101.1%
655 · Fines & forfeits				
655.01 · Fines/Fees/Lost Books/Cards	3,096.50	3,000.00	96.50	103.2%
Total 655 · Fines & forfeits	3,096.50	3,000.00	96.50	103.2%
664 · Investment income/rents				
665 · Interest Income	59,066.36	57,000.00	2,066.36	103.6%
Total 664 · Investment income/rents	59,066.36	57,000.00	2,066.36	103.6%
672 · Other revenue-general				
674 · Private contributions/donations	12,068.72	12,000.00	68.72	100.6%
689 · Cash over/short	-2.82			
672 · Other revenue-general - Other	4,894.93	4,500.00	394.93	108.8%
Total 672 · Other revenue-general	16,960.83	16,500.00	460.83	102.8%
Total 400 · Revenue	1,869,157.82	1,862,568.00	6,589.82	100.4%
Total Income	1,869,157.82	1,862,568.00	6,589.82	100.4%
Expense				
700 · Expenditures/expenses				
701 · Personnel services				
702 · Salaries	474,070.08	474,600.00	-529.92	99.9%
703 · Wages-part time employees	143,836.53	157,500.00	-13,663.47	91.3%
709 · Employer's Social Security	46,408.66	51,040.00	-4,631.34	90.9%
716 · Defined cont ret plan expense	12,281.81	13,000.00	-718.19	94.5%
718 · Health/dental insurance expense	59,910.44	60,500.00	-589.56	99.0%
725 · Insurance-Workers Comp	981.00	1,000.00	-19.00	98.1%
Total 701 · Personnel services	737,488.52	757,640.00	-20,151.48	97.3%
726 · Supplies				
727 · Supplies-Office/general	15,430.46	18,500.00	-3,069.54	83.4%
729 · Covid-19 response supplies	803.37	2,000.00	-1,196.63	40.2%
730 · Collections Maintenance	6,530.46	8,000.00	-1,469.54	81.6%
Total 726 · Supplies	22,764.29	28,500.00	-5,735.71	79.9%
800 · Other services & charges				
801 · Professional Services	33,953.61	36,850.00	-2,896.39	92.1%
804 · Automation				
804.1 · Electronic content delivery	33,070.44	41,000.00	-7,929.56	80.7%
804 · Automation - Other	48,517.70	54,050.00	-5,532.30	89.8%
Total 804 · Automation	81,588.14	95,050.00	-13,461.86	85.8%

Figures presented on modified accrual basis.

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Accrual Basis

Milford Public Library

Revenues & Expenditures-Budget vs. Actual

January through December 2023

	Jan - Dec 23	Budget	\$ Over Budget	% of Budget
805 · TLN Central Services	5,330.20	7,000.00	-1,669.80	76.1%
815 · Computer services	11,548.52	14,700.00	-3,151.48	78.6%
820 · Waste & rubbish disposal	1,689.85	2,000.00	-310.15	84.5%
850 · Communications	2,809.44	3,600.00	-790.56	78.0%
861 · Transportation-mileage reimbs	105.31	500.00	-394.69	21.1%
880 · Community promotion				
881 · Adv. & Promotion	15,422.79	18,100.00	-2,677.21	85.2%
Total 880 · Community promotion	15,422.79	18,100.00	-2,677.21	85.2%
901 · Postage	3,619.89	4,500.00	-880.11	80.4%
920 · Utilities				
921 · Utilities-Sewage	1,533.20	2,000.00	-466.80	76.7%
922 · Utilities-Water	1,874.80	3,000.00	-1,125.20	62.5%
923 · Utilities-Electric	69,702.09	73,000.00	-3,297.91	95.5%
924 · Utilities-Natural gas	10,513.70	12,000.00	-1,486.30	87.6%
Total 920 · Utilities	83,623.79	90,000.00	-6,376.21	92.9%
930 · Land & building repair services	121,604.14	126,400.00	-4,795.86	96.2%
940 · Rent	0.00	10.00	-10.00	0.0%
955 · Miscellaneous	1.07	250.00	-248.93	0.4%
960 · Property/ liability insurance	15,080.62	16,000.00	-919.38	94.3%
964 · Refunds & Rebates	0.00	150.00	-150.00	0.0%
965 · Professional development				
965.01 · Conferences	2,396.61	2,500.00	-103.39	95.9%
965.03 · Memberships & dues	2,912.00	3,000.00	-88.00	97.1%
965 · Professional development - Other	672.38	800.00	-127.62	84.0%
Total 965 · Professional development	5,980.99	6,300.00	-319.01	94.9%
967 · Project costs (programming_				
967-A · Programming - Adult	5,614.11	6,500.00	-885.89	86.4%
967-O · Other Misc Communications	9,364.46	9,800.00	-435.54	95.6%
967-YA · Programming - Teens	2,584.35	3,200.00	-615.65	80.8%
967-YS · Programming - Youth Svcs.	8,185.36	9,000.00	-814.64	90.9%
Total 967 · Project costs (programming_	25,748.28	28,500.00	-2,751.72	90.3%
Total 800 · Other services & charges	408,106.64	449,910.00	-41,803.36	90.7%
970 · Capital Outlay				
974 · Land improvements	540,891.01	546,800.00	-5,908.99	98.9%
975 · Buildings & improvements	4,620.82	10,000.00	-5,379.18	46.2%
978 · Software/Website development	12,600.00	13,000.00	-400.00	96.9%
980 · Office furniture & fixtures	350.00	2,000.00	-1,650.00	17.5%
981 · Office equipment	39,141.59	40,000.00	-858.41	97.9%
982-A · Books - Adult	37,510.13	42,000.00	-4,489.87	89.3%
982-YA · Books - Teens	5,397.64	6,500.00	-1,102.36	83.0%
982-YS · Books - Youth Services	27,164.51	32,000.00	-4,835.49	84.9%
985-A · Audio Visual - Adult	6,814.41	8,000.00	-1,185.59	85.2%
985-YA · Audio Visual - Teens	951.12	1,800.00	-848.88	52.8%
985-YS · Audio Visual - Youth Services	10,851.24	11,600.00	-748.76	93.5%
986 · Periodicals	12,719.26	14,000.00	-1,280.74	90.9%
Total 970 · Capital Outlay	699,011.73	727,700.00	-28,688.27	96.1%
Total 700 · Expenditures/expenses	1,867,371.18	1,963,750.00	-96,378.82	95.1%
Total Expense	1,867,371.18	1,963,750.00	-96,378.82	95.1%
Net Income	1,786.64	-101,182.00	102,968.64	-1.8%

Figures presented on modified accrual basis.

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Milford Public Library
Check Detail
December 20, 2023 through January 23, 2024

Type	Num	Date	Name	Account	Paid Amount	Original Amount
Bill Pmt -Check	15411	12/20/2023	AFLAC	001.01 · Cash-Checking/Sweep (Flags...		-231.95
Bill	282261	12/12/2023		231 · Payroll deductions payable	-231.95	231.95
TOTAL					-231.95	231.95
Bill Pmt -Check	15412	12/20/2023	Applied Innovation	001.01 · Cash-Checking/Sweep (Flags...		-169.69
Bill	2380562	12/11/2023		727 · Supplies-Office/general	-70.15	70.15
Bill	2381616	12/12/2023		727 · Supplies-Office/general	-99.54	99.54
TOTAL					-169.69	169.69
Bill Pmt -Check	15413	12/20/2023	Baker & Taylor Books	001.01 · Cash-Checking/Sweep (Flags...		-2,551.34
Bill	2037948882	11/22/2023		982-YA · Books - Youth Services	-615.91	615.91
Bill	2037951537	11/22/2023		982-YA · Books - Teens	-771.53	771.53
Bill	2037969805	11/30/2023		982-YA · Books - Teens	-84.94	84.94
Bill	2037969806	11/30/2023		982-YA · Books - Teens	-37.18	37.18
Bill	2037969804	11/30/2023		982-YA · Books - Youth Services	-71.29	71.29
Bill	2037981879	12/08/2023		982-YA · Books - Youth Services	-9.17	9.17
Bill	2037981878	12/08/2023		982-YA · Books - Youth Services	-9.00	9.00
Bill	2037981877	12/08/2023		982-YA · Books - Youth Services	-119.80	119.80
Bill	2037981874	12/08/2023		982-YA · Books - Youth Services	-61.95	61.95
Bill	2037981876	12/08/2023		982-YA · Books - Youth Services	-45.98	45.98
Bill	2037981875	12/08/2023		982-YA · Books - Teens	-30.91	30.91
Bill	2037983459	12/11/2023		982-YA · Books - Youth Services	-8.38	8.38
Bill	2037983460	12/11/2023		982-YA · Books - Youth Services	-250.45	250.45
Bill	2037991595	12/12/2023		982-A · Books - Adult	-68.93	68.93
Bill	2037990453	12/13/2023		982-YA · Books - Youth Services	-12.57	12.57
Bill	2037990454	12/13/2023		982-YA · Books - Teens	-21.18	21.18
Bill	2037990455	12/13/2023		982-YA · Books - Youth Services	-332.17	332.17
TOTAL					-2,551.34	2,551.34
Bill Pmt -Check	15414	12/20/2023	Blackstone Publishing	001.01 · Cash-Checking/Sweep (Flags...		-79.99
Bill	2131795	12/08/2023		985-A · Audio Visual - Adult	-79.99	79.99
TOTAL					-79.99	79.99
Bill Pmt -Check	15415	12/20/2023	Blue Cross Blue Shield of Michigan	001.01 · Cash-Checking/Sweep (Flags...		-5,622.83
Bill	Jan24	12/07/2023		718 · Health/dental insurance expense	-5,622.83	5,622.83

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Milford Public Library
Check Detail
December 20, 2023 through January 23, 2024

Type	Num	Date	Name	Account	Paid Amount	Original Amount
TOTAL					-5,622.83	5,622.83
Bill Pmt -Check	15416	12/20/2023	David M. Stokes	001.01 · Cash-Checking/Sweep (Flags...		-46.11
Bill	121123	12/11/2023		967-A · Programming - Adult	-46.11	46.11
TOTAL					-46.11	46.11
Bill Pmt -Check	15417	12/20/2023	Delta Dental Plan of Michigan	001.01 · Cash-Checking/Sweep (Flags...		-524.70
Bill	RIS000537...	01/01/2024		231 · Payroll deductions payable	-524.70	524.70
TOTAL					-524.70	524.70
Bill Pmt -Check	15418	12/20/2023	Grace Bur	001.01 · Cash-Checking/Sweep (Flags...		-147.91
Bill	121523	12/15/2023		967-YS · Programming - Youth Svcs.	-147.91	147.91
TOTAL					-147.91	147.91
Bill Pmt -Check	15419	12/20/2023	Lakeside Fire Service, Inc.	001.01 · Cash-Checking/Sweep (Flags...		-115.00
Bill	63201	12/06/2023		930 · Land & building repair services	-115.00	115.00
TOTAL					-115.00	115.00
Bill Pmt -Check	15420	12/20/2023	Quill Corporation	001.01 · Cash-Checking/Sweep (Flags...		-223.25
Bill	35814634	11/24/2023		727 · Supplies-Office/general	-223.25	231.95
TOTAL					-223.25	231.95
Bill Pmt -Check	15421	12/20/2023	Rose Pest Solutions	001.01 · Cash-Checking/Sweep (Flags...		-86.00
Bill	31106864	12/04/2023		930 · Land & building repair services	-86.00	86.00
TOTAL					-86.00	86.00
Bill Pmt -Check	15422	12/20/2023	T-Mobile	001.01 · Cash-Checking/Sweep (Flags...		-745.51
Bill	Nov23	11/25/2023		967-O · Other Misc Communications	-745.51	745.51
TOTAL					-745.51	745.51

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Milford Public Library
Check Detail
December 20, 2023 through January 23, 2024

Type	Num	Date	Name	Account	Paid Amount	Original Amount
Bill Pmt -Check	15423	12/27/2023	Blackstone Publishing	001.01 · Cash-Checking/Sweep (Flags...		-26.00
Bill	2132466	12/13/2023		985-A · Audio Visual - Adult	-26.00	26.00
TOTAL					-26.00	26.00
Bill Pmt -Check	15424	12/27/2023	Demco, Inc.	001.01 · Cash-Checking/Sweep (Flags...		-85.27
Bill	7411107	12/12/2023		730 · Collections Maintenance	-85.27	85.27
TOTAL					-85.27	85.27
Bill Pmt -Check	15425	12/27/2023	DTE Energy	001.01 · Cash-Checking/Sweep (Flags...		-6,377.37
Bill	Dec23	12/19/2023		923 · Utilities-Electric	-4,822.51	4,822.51
				924 · Utilities-Natural gas	-1,554.86	1,554.86
TOTAL					-6,377.37	6,377.37
Bill Pmt -Check	15426	12/27/2023	Ingram Library Services	001.01 · Cash-Checking/Sweep (Flags...		-2,582.25
Bill	79333144	12/12/2023		982-A · Books - Adult	-15.56	15.56
Bill	79333145	12/12/2023		982-YS · Books - Youth Services	-22.32	22.32
Bill	79333146	12/12/2023		982-A · Books - Adult	-1,262.05	1,262.05
Bill	79333147	12/12/2023		982-YS · Books - Youth Services	-10.44	10.44
Bill	79333148	12/12/2023		982-YS · Books - Youth Services	-9.87	9.87
Bill	79341091	12/12/2023		982-A · Books - Adult	-23.39	23.39
Bill	79341092	12/12/2023		982-YS · Books - Youth Services	-135.60	135.60
Bill	79341093	12/12/2023		982-A · Books - Adult	-209.47	209.47
Bill	79341094	12/12/2023		982-YS · Books - Youth Services	-38.96	38.96
Bill	79392195	12/14/2023		982-A · Books - Adult	-38.81	38.81
Bill	79436463	12/17/2023		982-YS · Books - Youth Services	-14.14	14.14
Bill	79436462	12/17/2023		982-YS · Books - Youth Services	-12.26	12.26
Bill	79500814	12/20/2023		982-YS · Books - Youth Services	-256.41	256.41
Bill	79500813	12/20/2023		982-YS · Books - Youth Services	-10.61	10.61
Bill	79500812	12/20/2023		982-A · Books - Adult	-87.98	87.98
Bill	79500815	12/20/2023		982-A · Books - Adult	-63.58	63.58
Bill	79392196	12/14/2023		982-YS · Books - Youth Services	-370.80	370.80
TOTAL					-2,582.25	2,582.25
Bill Pmt -Check	15427	12/27/2023	Katherine Rothley	001.01 · Cash-Checking/Sweep (Flags...		-150.00
Bill	Prog010924	11/01/2023		123.01 · Prepaid programing expenses	-150.00	150.00

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Milford Public Library
Check Detail
December 20, 2023 through January 23, 2024

Type	Num	Date	Name	Account	Paid Amount	Original Amount
TOTAL					-150.00	150.00
Bill Pmt -Check	15428	12/27/2023	Mary VanDerworp	001.01 · Cash-Checking/Sweep (Flags...		-24.75
Bill	120823	12/08/2023		901 · Postage 727 · Supplies-Office/general	-11.76 -12.99	11.76 12.99
TOTAL					-24.75	24.75
Bill Pmt -Check	15429	12/27/2023	Meg Bruce*	001.01 · Cash-Checking/Sweep (Flags...		-55.28
Bill	122023	12/20/2023		967-YA · Programming - Teens	-55.28	55.28
TOTAL					-55.28	55.28
Bill Pmt -Check	15430	12/27/2023	Nagle Paving Company	001.01 · Cash-Checking/Sweep (Flags...		-215,346.78
Bill	2nd draw	12/22/2023		974 · Land improvements	-215,346.78	215,346.78
TOTAL					-215,346.78	215,346.78
Bill Pmt -Check	15431	12/27/2023	Playaway Products LLC	001.01 · Cash-Checking/Sweep (Flags...		-710.87
Bill	448997	12/13/2023		985-YS · Audio Visual - Youth Services	-710.87	710.87
TOTAL					-710.87	710.87
Bill Pmt -Check	15432	12/27/2023	Quill Corporation	001.01 · Cash-Checking/Sweep (Flags...		-337.50
Bill	35952338	12/05/2023		727 · Supplies-Office/general 730 · Collections Maintenance	-266.23 -71.27	266.23 71.27
TOTAL					-337.50	337.50
Bill Pmt -Check	15433	12/27/2023	Redhen Design	001.01 · Cash-Checking/Sweep (Flags...		-1,180.00
Bill	2130	12/12/2023		881 · Adv. & Promotion	-1,180.00	1,180.00
TOTAL					-1,180.00	1,180.00
Bill Pmt -Check	15435	01/03/2024	Blackstone Publishing	001.01 · Cash-Checking/Sweep (Flags...		-37.59
Bill	2133859	12/20/2023		985-A · Audio Visual - Adult	-37.59	37.59

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Milford Public Library
Check Detail
December 20, 2023 through January 23, 2024

Type	Num	Date	Name	Account	Paid Amount	Original Amount
TOTAL					-37.59	37.59
Bill Pmt -Check	15436	01/03/2024	Clearly	001.01 · Cash-Checking/Sweep (Flags...		-130.13
Bill	INV571296	01/01/2024		850 · Communications	-130.13	130.13
TOTAL					-130.13	130.13
Bill Pmt -Check	15437	01/03/2024	Comstar Technologies fka Technology...	001.01 · Cash-Checking/Sweep (Flags...		-600.00
Bill	CW179476	01/02/2024		930 · Land & building repair services	-600.00	600.00
TOTAL					-600.00	600.00
Bill Pmt -Check	15438	01/03/2024	Gale/Cengage Learning	001.01 · Cash-Checking/Sweep (Flags...		-78.72
Bill	83071997	12/18/2023		982-A · Books - Adult	-78.72	78.72
TOTAL					-78.72	78.72
Bill Pmt -Check	15439	01/03/2024	Hagopian Cleaning Services	001.01 · Cash-Checking/Sweep (Flags...		-4,440.00
Bill	C1375100	12/23/2023		930 · Land & building repair services	-1,143.00	1,143.00
				930 · Land & building repair services	-1,100.00	1,100.00
				930 · Land & building repair services	-2,197.00	2,197.00
TOTAL					-4,440.00	4,440.00
Bill Pmt -Check	15440	01/03/2024	J.E. Strauss Consulting/CPA, LLC	001.01 · Cash-Checking/Sweep (Flags...		-1,392.24
Bill	2652	12/31/2023		801 · Professional Services	-1,032.00	1,032.00
				801 · Professional Services	-360.24	360.24
TOTAL					-1,392.24	1,392.24
Bill Pmt -Check	15441	01/03/2024	Lawson Printers Inc.	001.01 · Cash-Checking/Sweep (Flags...		-2,312.00
Bill	100435	12/27/2023		123 · Prepaid Expenses	-2,312.00	2,312.00
TOTAL					-2,312.00	2,312.00
Bill Pmt -Check	15442	01/03/2024	Milford Water Dept.	001.01 · Cash-Checking/Sweep (Flags...		-633.35
Bill	123123	12/31/2023		921 · Utilities-Sewage	-370.30	370.30

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Milford Public Library
Check Detail
December 20, 2023 through January 23, 2024

Type	Num	Date	Name	Account	Paid Amount	Original Amount
Bill	123123	12/31/2023		922 · Utilities-Water 922 · Utilities-Water	-179.65 -83.40	179.65 83.40
TOTAL					-633.35	633.35
Bill Pmt -Check	15443	01/03/2024	Petty Cash*	001.01 · Cash-Checking/Sweep (Flags...		-19.94
Bill	121823	12/18/2023		004.01 · Petty Cash	-19.94	19.94
TOTAL					-19.94	19.94
Bill Pmt -Check	15444	01/03/2024	Quill Corporation	001.01 · Cash-Checking/Sweep (Flags...		-211.58
Bill	36291551	12/21/2023		727 · Supplies-Office/general	-211.58	211.58
TOTAL					-211.58	211.58
Bill Pmt -Check	15445	01/03/2024	Rosen Publishing	001.01 · Cash-Checking/Sweep (Flags...		-20.45
Bill	RSL1859141	09/25/2023		982-YS · Books - Youth Services	-20.45	20.45
TOTAL					-20.45	20.45
Bill Pmt -Check	15446	01/03/2024	Steve's Locksmith	001.01 · Cash-Checking/Sweep (Flags...		-130.00
Bill	010224	01/02/2024		727 · Supplies-Office/general	-130.00	130.00
TOTAL					-130.00	130.00
Bill Pmt -Check	15447	01/03/2024	T-Mobile	001.01 · Cash-Checking/Sweep (Flags...		-746.20
Bill	Dec23	12/25/2023		967-O · Other Misc Communications	-746.20	746.20
TOTAL					-746.20	746.20
Bill Pmt -Check	15448	01/03/2024	Flagstar	001.01 · Cash-Checking/Sweep (Flags...		-3,273.68
Bill	Dec23	12/22/2023		727 · Supplies-Office/general 801 · Professional Services 815 · Computer services 967-YA · Programming - Teens 967-YS · Programming - Youth Svcs. 982-YS · Books - Youth Services 985-A · Audio Visual - Adult	-550.50 -730.25 -194.40 -343.26 -621.28 -7.99 -257.76	550.50 730.25 194.40 343.26 621.28 7.99 257.76

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Milford Public Library
Check Detail
December 20, 2023 through January 23, 2024

Type	Num	Date	Name	Account	Paid Amount	Original Amount
TOTAL				985-YA · Audio Visual - Teens 985-YS · Audio Visual - Youth Services	-260.44 -307.80	260.44 307.80
					-3,273.68	3,273.68
Bill Pmt -Check	15449	01/03/2024	Metro Detroit Integrated Systems, LLC	001.01 · Cash-Checking/Sweep (Flags...		-5,860.30
Bill	S0776	11/29/2023		981 · Office equipment 981 · Office equipment	-2,930.15 -2,930.15	2,930.15 2,930.15
TOTAL					-5,860.30	5,860.30
Bill Pmt -Check	15450	01/03/2024	Blackstone Publishing	001.01 · Cash-Checking/Sweep (Flags...		-104.00
Bill	2133368	12/18/2023		985-A · Audio Visual - Adult	-104.00	104.00
TOTAL					-104.00	104.00
Bill Pmt -Check	15451	01/03/2024	Frontier	001.01 · Cash-Checking/Sweep (Flags...		-105.84
Bill	Dec23	12/19/2023		850 · Communications	-105.84	105.84
TOTAL					-105.84	105.84
Bill Pmt -Check	15452	01/03/2024	GFL Environmental	001.01 · Cash-Checking/Sweep (Flags...		-154.95
Bill	063993984	12/15/2023		820 · Waste & rubbish disposal	-154.95	154.95
TOTAL					-154.95	154.95
Bill Pmt -Check	15453	01/10/2024	Burnham & Flower Agency, Inc. - Retir...	001.01 · Cash-Checking/Sweep (Flags...		-12,281.81
Bill	2023	12/31/2023		716 · Defined cont ret plan expense	-12,281.81	12,281.81
TOTAL					-12,281.81	12,281.81
Bill Pmt -Check	15454	01/10/2024	Ingram Library Services	001.01 · Cash-Checking/Sweep (Flags...		-87.35
Bill	79604393	12/27/2023		982-A · Books - Adult	-64.48	64.48
Bill	79604394	12/27/2023		982-YS · Books - Youth Services	-11.71	11.71
Bill	79604392	12/27/2023		982-YS · Books - Youth Services	-11.16	11.16
TOTAL					-87.35	87.35

4:30 PM

01/16/24

Milford Public Library

Check Detail

December 20, 2023 through January 23, 2024

Type	Num	Date	Name	Account	Paid Amount	Original Amount
Bill Pmt -Check	15455	01/10/2024	Kanopy, Inc.	001.01 · Cash-Checking/Sweep (Flags...		-36.55
Bill	380541	12/31/2023		804.1 · Electronic content delivery	-36.55	36.55
TOTAL					-36.55	36.55
Bill Pmt -Check	15456	01/10/2024	Midwest Tape	001.01 · Cash-Checking/Sweep (Flags...		-1,120.42
Bill	504859871	12/31/2023		804.1 · Electronic content delivery	-1,120.42	1,120.42
TOTAL					-1,120.42	1,120.42
Bill Pmt -Check	15457	01/10/2024	Travelers	001.01 · Cash-Checking/Sweep (Flags...		-865.00
Bill	2024	01/02/2024		960 · Property/ liability insurance	-865.00	865.00
TOTAL					-865.00	865.00
Bill Pmt -Check	15458	01/17/2024	Applied Innovation	001.01 · Cash-Checking/Sweep (Flags...		-168.02
Bill	2403617	01/10/2024		727 · Supplies-Office/general	-67.08	67.08
Bill	2403616	01/10/2024		727 · Supplies-Office/general	-58.54	58.54
Bill	2405653	01/12/2024		727 · Supplies-Office/general	-42.40	42.40
TOTAL					-168.02	168.02
Bill Pmt -Check	15459	01/17/2024	Baker & Taylor Books	001.01 · Cash-Checking/Sweep (Flags...		-352.79
Bill	2037999861	12/18/2023		982-YS · Books - Youth Services	-56.94	56.94
Bill	2038014947	12/28/2023		982-YS · Books - Youth Services	-8.99	8.99
Bill	2038014948	12/28/2023		982-YS · Books - Youth Services	-10.50	10.50
Bill	2038014949	12/28/2023		982-YS · Books - Youth Services	-54.60	54.60
Bill	2038024041	01/05/2024		982-YS · Books - Youth Services	-13.07	13.07
Bill	2038024042	01/05/2024		982-YS · Books - Youth Services	-208.69	208.69
TOTAL					-352.79	352.79
Bill Pmt -Check	15460	01/17/2024	Blackstone Publishing	001.01 · Cash-Checking/Sweep (Flags...		-40.00
Bill	2135354	01/04/2024		985-A · Audio Visual - Adult	-40.00	40.00
TOTAL					-40.00	40.00
Bill Pmt -Check	15461	01/17/2024	Brien's Services, Inc.	001.01 · Cash-Checking/Sweep (Flags...		-1,289.00

4:30 PM

01/16/24

Milford Public Library
Check Detail
December 20, 2023 through January 23, 2024

Type	Num	Date	Name	Account	Paid Amount	Original Amount
Bill	47490	11/30/2023		930 · Land & building repair services	-723.00	723.00
Bill	47583	12/31/2023		930 · Land & building repair services	-566.00	566.00
TOTAL					-1,289.00	1,289.00
Bill Pmt -Check	15462	01/17/2024	Burnham & Flower Agency, Inc.	001.01 · Cash-Checking/Sweep (Flags...		-500.00
Bill	20055	01/09/2024		801 · Professional Services	-500.00	500.00
TOTAL					-500.00	500.00
Bill Pmt -Check	15463	01/17/2024	Jani-King of Michigan, Inc.	001.01 · Cash-Checking/Sweep (Flags...		-3,480.61
Bill	DET012400...	01/10/2024		930 · Land & building repair services	-3,480.61	3,480.61
TOTAL					-3,480.61	3,480.61
Bill Pmt -Check	15464	01/17/2024	OHM Advisors	001.01 · Cash-Checking/Sweep (Flags...		-11,271.00
Bill	69743	11/29/2023		974 · Land improvements	-11,271.00	11,271.00
TOTAL					-11,271.00	11,271.00
Bill Pmt -Check	15465	01/17/2024	Petty Cash*	001.01 · Cash-Checking/Sweep (Flags...		-10.00
Bill	121823-2	12/18/2023		004.01 · Petty Cash	-10.00	10.00
TOTAL					-10.00	10.00
Bill Pmt -Check	15466	01/17/2024	Quill Corporation	001.01 · Cash-Checking/Sweep (Flags...		-456.44
Bill	36331868	12/27/2023		981 · Office equipment	-456.44	456.44
TOTAL					-456.44	456.44
Bill Pmt -Check	15467	01/17/2024	Revize LLC	001.01 · Cash-Checking/Sweep (Flags...		-3,500.00
Bill	17460	01/11/2024		123 · Prepaid Expenses	-3,500.00	3,500.00
TOTAL					-3,500.00	3,500.00
Bill Pmt -Check	15468	01/17/2024	SenSource Inc.	001.01 · Cash-Checking/Sweep (Flags...		-180.00

Milford Public Library
Check Detail
December 20, 2023 through January 23, 2024

Type	Num	Date	Name	Account	Paid Amount	Original Amount
Bill	58608	01/01/2024		815 - Computer services	-180.00	180.00
TOTAL					-180.00	180.00

Milford Public Library
Check Detail
December 20, 2023 through January 23, 2024

Type	Num	Date	Name	Account	Paid Amount	Original Amount
Check	15434	12/29/2023	Nationwide	001.01 · Cash-Checking/Sweep (Flagstar)		-300.00
					-100.00	100.00
					-200.00	200.00
TOTAL					-300.00	300.00

LIBRARY DIRECTOR'S REPORT

January 2024 Meeting

SUGGESTION BOX AND RANDOM COMMENTS

From Grace Bur, Head of Youth and Teen Services: A family leaving today's Holiday Pajama Party Storytime was raving about how great the program was! They said that they could really tell how much thought went into it and were impressed by all of the different toys and activities. They mentioned how they will have to check the calendar to sign up for future events. Great job Kelli!

From Grace Bur, Head of Youth and Teen Services: A grandparent that attended the Countdown to New Years storytime today had some very nice things to say about Heather! She said that Heather had a very calming, poised way of reading the stories and presented the rhymes/songs in a fun way. Great job Heather!

(Please note that names are being redacted due to advice received at a Statewide Director's Meeting).

STAFF UPDATES

Grace Bur was approved for a Library of Michigan Continuing Education stipend of \$1,600 to attend the PLA Conference in Columbus, OH.

STAFF ANNIVERSARIES: January

Karen Sparks, Adult Services Assistant, 2 years

STAFF ANNIVERSARIES: February

Karin Boughey, Head of Adult Services, 23 years

Laurel McGlew, Circulation Services, 8 years

Debbie Whalley, Circulation Services, 7 years

Mary VanDerworp, Administrative Assistant, 2 years

FACILITY UPDATES

The carpet was cleaned on Saturday, December 23 and took about 6 hours. The new Digital Display unit was installed on December 29th. I'm in the process of installing the software necessary to update the slideshow on staff computers as needed. Training will then occur. The new Staff Copier was installed on January 3rd. The new Public Copier was delivered the same day, but a different adaptor is needed for the coin box. Applied Innovation feels that they can find an adaptor that will work, however, if they cannot we'll need to replace the very old coin box.

TLN UPDATES

FRIENDS OF THE LIBRARY UPDATE

The FOL Board will be meeting on January 23 at 1:30pm.

INCIDENT REPORTS

An incident of a patron repeatedly asking a staff member about their favorite erotic book. Staff member did not tell the patron they were uncomfortable, instead trying to steer the conversation in a different direction.

The patron kept coming back to the desk and repeating his question. I reminded staff that it is never appropriate for them to have to deal with these kinds of situations. Instead, they should tell the patron that that the conversation is inappropriate, get help from other staff if possible. This type of situation is addressed in our Patron Behavior Policy.

OTHER INFORMATION

The Giving Tree resulting in 111 gloves donated to Community Sharing (last year was 85).

Meetings, Webinars, Etc. Attended/To be Attended by Director

November 7	Stronger Together: Navigating Community Engagement
November 8	TLN Director's Meeting
November 14	Kyle Haning, Library Design Associates
November 16	MLA Connect Advocacy Hour
November 16	Presentation at Rotary Club
November 21	Bamboo HR Initial Discussion
November 22	Bamboo HR Demonstration
November 27	Bamboo HR Discussion regarding questions about system
November 29	Bamboo HR to set up invoicing and account
January 8	Meeting with Village Manager
January 10	TLN Director's Meeting
January 12	Staff Meeting

Adult Department Report

November 2023

Our monthly book discussion series continued in November with a discussion of *Paris in Love* by Eloisa James. The theme of the fall 2023 series is City of Lights: Paris. 18 people attended this program on November 13.

Historian Joe Oldenburg presented a program on the history of the Maybury Sanitorium in Northville on November 2. Maybury began as a tuberculosis sanitorium before becoming a state park in the early 1970s. 59 people attended this program.

Brendan Roney, Manager of Digital Projects for the Detroit Historical Society was here for a program on Detroit's Belle Isle Park. He discussed the history of the park and its place in Detroit's history. 44 people attended this program on November 9.

David Stokes conducted two outreach visits in November.

Karin Boughey conducted two homebound visits in November.

Respectfully submitted.

Karin Boughey
Head of Adult Services

Teen Services Report November 2023

There were three teen programs this month. The teen book box had 15 participants. Each teen was given a library book based on their responses to the book box questionnaire, stickers, fruit snacks, a Hunger Games coloring sheet, a Hunger Games word search and crossword puzzle, supplies and instructions to create a spiral staircase friendship bracelet, and an eraser. The Teen Take & Make: T-Shirt Tote Bag had 11 participants. Each participant was given supplies to create a tote bag from a t-shirt, including a large t-shirt in one of a variety of colors and instructions. Finally, Hunger Games Trivia Night was held in person with 5 attendees. During this program participants used their Hunger Games expertise to answer a series of Hunger Games-themed trivia questions.

Our Teen Leadership Team volunteering program continued this month. In November, our 3 volunteers who were able to obtain their work permits in October continued their volunteering. They volunteered for a combined total of 7 hours and 20 minutes. They worked on projects like creating book displays, learning how to properly shelve books in the library, and compiling lists of items to potentially add to the teen collections. Two more volunteers also completed their work permits in order to start volunteering in December. We are currently at a total of 5 volunteers.

Also in November, I continued promoting Teen events through Facebook and Instagram. I designed flyers and social media posts for all Teen events. I placed two Baker and Taylor orders for books, one Amazon order for program and book box supplies, one Amazon order for 9 DVDs and 1 board game, and one Amazon order with 4 Nintendo Switch games to be added to the collection in the New Year. I planned volunteer tasks for November teen volunteers and supervised those volunteers, created a December volunteer schedule sign-up, communicated with Teen Leadership Team volunteers to sign up for hours in December, and started to plan volunteer tasks for December. I prepared the December Teen Book Boxes and made the November Teen Take & Make: T-Shirt Tote Bag kits. I finished planning and submitted all Teen programs for the January-March 2024 Newsletter. I wrote up a proposal to add a Nintendo Switch video game collection using some of the 2024 Teen audio visual budget and submitted it to Tina Hatch. I continued a Teen Readers' Advisory list on Goodreads, using the website to compile lists of the teen books the library owns in each genre. I continued going through the Teen Fiction collection—adding new series stickers to each book when necessary, and I began shifting Teen Fiction with the help of our teen volunteers and Tina Wilson.

Displays:

Native American Heritage Month

Dystopian

Mythology Inspired YA

Gothic

Respectfully Submitted by Meg Bruce

Youth Services Report November 2023

Kelli switched out the Halloween decorations with fall-themed items. She decorated two display cases. The second fall session of storytime began on October 30 and continued into November. Kelli worked on Dance, Read, and Play, and Bouncing Babies storytime. We saw an increase in registrations for Bouncing Babies, which we hope we will see in the winter sessions too.

The week of Thanksgiving, Kelli had her Harvest Party program. She read a couple of stories and sang a few songs with the kids. Then everyone moved around the room doing different fall harvest activities like the pumpkin toss, pretend pie making and a fall wreath craft. They even got a donut as a sweet treat. Kelli and Heather worked together on the If You Give a Pig a Party storytime. They each read a book and sang a couple of songs. Heather made a super cute pig craft that the kids loved and Kelli put together sensory bins and some table activities. The kids were even able to retell the story of the three pigs with puppets and they liked playing with the wolf puppet.

It was time to decorate for the holidays, so Kelli and Heather took down fall and put up the holiday decorations. Kelli started by taking down the apple trees that were on the wall behind the youth DVDs and replacing them with ornaments and streamers. Then she moved into the Know and Grow play area putting up "snow" around the edge and adding a holiday scene to the face of the book shelf. The two fall display cases changed to holiday and gingerbread themes.

Kelli and Heather then began pulling out the items and various activities needed for the Holiday Sensory play programs which will be in December. Kelli started working on a craft for the program as well. She started looking for books for her Holiday Pajama Party storytime which will take place December 21.

In November, Heather pulled books and put together 25 tween book boxes. The boxes contained a snowflake ornament and a mini tree to paint plus other activities. She finished her four-week session of Toddler storytime for the October/November session. She planned her Festive Holiday Evening Storytime for December with crafts and activities after the storytime.

She put on a Giant Games program for 14 people with giant-sized versions of popular games. She also put on a Dinosaur Saturday Storytime for 30 people. The kids had a great time and the parents were very happy to have a program on a Saturday. In addition to this, she created 48 Dinosaur Activity Bags for Toddlers/Preschoolers and K-3rd grade.

Whitney hosted the Homeschool STEAM Club where the kids made marble roller coasters with tape, toilet paper rolls, and paper towel rolls. In addition, Whitney had her last two weeks of Alphabet Adventures Storytime. She also printed out the puzzles for the Break-In Bag that will go out in December and ordered all of the prizes. Whitney began planning for Gingerbread Storytime and collected all of the resources necessary for the program. She also decided which crafts to include as part of the program.

Whitney participated in a webinar on the topic of "Library Programs for Homeschoolers." She took notes to remember the ideas in the webinar that might apply to our library. She continued to communicate with the dog handlers who will be coming to the library in December so that the kids can read to their dogs. Lastly, Whitney continued to monitor the 1,000 Books Before Kindergarten Program which included making more folders that explain the program, printing out Parent Raffle ticket forms, and completing the Parent Raffle Drawing.

Grace began preparing for the Gingerbread Cookie Decorating program that will occur the first week of December. She purchased break-and-bake cookies, frosting, items for decorating, and items for hot chocolate. She came up with a plan for when to bake the cookies (the Monday evening before the program) and how she was going to distribute the other items.

She led the Paws for Reading program this month. We had four therapy dogs attend. All of the children who participated this month were able to read to the dogs for thirty minutes. The parents appreciated this and the kids were excited to interact with all of the dogs.

She worked on planning the Dance Party program with Whitney. This program will take place the day after Christmas and include active games set to music, like musical chairs and limbo.

She applied for a stipend from the Library of Michigan to attend PLA next April. She received the stipend.

She worked on weeding the board books and made it about halfway through the alphabet. She continued to look through the nonfiction to identify subjects that need more titles/updated books. Additionally, she brainstormed ideas for new STEAM kits and Early Learning backpacks.

Date	Program	Attendance
11/1/2023	Tween Book Box	25
11/1/2023	Alphabet Adventures	11
11/2/2023	Bouncing Babies	16
11/3/2023	Giant Games	14
11/6/2023	Dance, Read & Play	24
11/7/2023	Terrific Toddlers	24
11/8/2023	Alphabet Adventures	19
11/8/2023	Paws for Reading	8
11/9/2023	Bouncing Babies	11
11/11/2023	Dinosaur Storytime & Crafts	30
11/13/2023	Dance, Read & Play	24
11/14/2023	Terrific Toddlers	22
11/15/2023	Alphabet Adventures	15
11/16/2023	Bouncing Babies	13
11/20/2023	Harvest Party	34
11/28/2023	Homeschool STEAM	9
11/30/2023	If you give a pig a party	35
	Total	334

Respectfully submitted by the Youth Department

Adult Department Report

December 2023

Our monthly book discussion series concluded in December with a discussion of *Perestroika in Paris* by Jane Smiley. The theme of the fall 2023 series was City of Lights: Paris. 12 people attended this program on December 11.

The Blue Cat Band returned on December 14 for the third year in a row. The Blue Cat Band featured the best in blues classics along with some holiday music. There was dancing in the aisles this year! 40 people attended the concert.

VegMichigan did a display of books about vegetarianism and veganism in our adult new book display cases during the month on December.

David Stokes conducted two outreach visits in December.

Respectfully submitted.

Karin Boughey
Head of Adult Services

Teen Services Report December 2023

There were three teen programs this month. The teen book box had 12 participants. Each teen was given a library book based on their responses to the book box questionnaire, stickers, candy, a Holiday Cookie coloring sheet, two Holiday-themed logic puzzles, supplies and instructions to paint a wooden snowflake ornament and Christmas tree, and washi tape. The Teen Take & Make: Peppermint Candy Bowl had 12 participants. Each participant was given supplies to create a candy bowl from peppermints, including peppermint starlight mints, parchment paper, cellophane, a piece of ribbon, candy to fill the bowl, and instructions. Finally, Wooden Gingerbread House Decorating was held in person with 11 attendees. During this program participants used a variety of craft supplies including paint, glue, glitter, pipe cleaners, pom poms, and cotton balls, as well as candy, to decorate their own wooden gingerbread house—all while enjoying hot chocolate and Christmas cookies!

Our Teen Leadership Team volunteering program continued this month. In December, 4 of our 5 volunteers who were able to obtain their work permits continued their volunteering. They volunteered for a combined total of 9 hours and 5 minutes. They worked on projects like creating book displays, shelf reading, and removing stickers from weeded books (to be used as prize books at future teen programs). We are waiting on one more volunteer to complete the final portion of her work permit, which would bring us to 6 eligible volunteers.

Also in December, I continued promoting Teen events through Facebook and Instagram. I designed flyers and social media posts for all Teen events. I placed two Amazon orders for craft kit supplies and one Amazon order for art cart supplies. I planned volunteer tasks for December teen volunteers and supervised those volunteers, created a January volunteer schedule sign-up, communicated with Teen Leadership Team volunteers to sign up for hours in January, and started to plan volunteer tasks for January. I wrote instructions for and put together the December Teen Take & Make: Peppermint Candy Bowl craft kits. I weeded the entire Teen Fiction collection and shifted it so there is now extra space on every shelf. Shifting was completed with the help of Tina Wilson. Finally, after weeding, I started at the beginning of the Teen fiction collection checking to make sure every book that was in my printed report of the collection was properly accounted for, that each book had the proper genre label and series sticker, and that each book was marked in our Teen Readers' Advisory list on Goodreads. I have made it through books with author last names beginning with E.

Displays:

Holidays

Fairy Tales

Sports

Dark Academia

Respectfully Submitted by Meg Bruce

Youth Services Report December 2023

Kelli held two sessions of the annual Holiday Sensory Fun and Crafts program for ages 12 months-5 years. One was on Thursday, December 7 and the other was on Monday, December 11. We typically do two days of this program to give more patrons the chance to attend this fun event with their little ones. Heather helped Kelli gather all the games and activities that we used for the program. Kelli made a giant ornament sticker craft for the kids and created multiple sensory bins. There were many activities on the tables as well as on the floor throughout the room.

Kelli's last program of the year was the Holiday Pajama Party Storytime. Attendees got to come dressed in their holiday pajamas and listen to some fun holiday stories. Kelli brought the jingle bells to sing and dance with and snowballs were bounced on the parachute to "Frosty the Snowman." After the storytime portion, everyone was invited to play with the toys and activities around the room. Kelli made a suncatcher tree craft for the kids to make and as a treat, sugar cookies were served at the end.

Kelli and Heather worked together on the activities needed for the It's a Marshmallow World program they will be doing the first week of January.

Kelli started finding books, songs and rhymes for the January storytime session. She will be continuing to do Dance, Read and Play on Mondays and Bouncing Babies on Thursdays.

Heather put on her Festive Holiday Evening Storytime and her Countdown to New Year's Storytime. Both were well attended. She planned the January/February session of Toddler Storytime for 2024. She and Meg planned the tween/teen Bubble Tea activity bags for January. She started planning the Valentine's Day storytime with Whitney.

Heather organized all the flannel board rhymes and songs used in storytimes into five categories so they can be easily accessed when needed. She helped decorate the department for the holidays and made three holiday displays for the display cases. Then she redecorated part of the department for winter after the holidays and put together another display case for winter. Finally, She placed an order for talking Wonderbooks and Launchpads.

Whitney began planning for the next three sessions of Alphabet Adventures. She reprogrammed all of the locks for the Break-In Bags and added all of the prizes and information necessary to do the activity. Whitney also began finalizing her plans for the Homeschool STEAM Club that will be held in January where the kids will make a catapult and use it to complete math activities and play a math game.

She continued to communicate with the dog handlers that will be coming to the library in January, February and March so that the kids can read to their dogs. She also printed out and posted flyers to generate interest and publicize the program. In addition, Whitney made a display case devoted to advertising the Paws for Reading program. She refilled the book displays and made more book bundles. She continued to monitor the 1,000 Books Before Kindergarten Program which included making more folders that explain the program and completing the Parent Raffle Drawing.

Whitney and Grace finalized their ideas for the Dance Party program which included deciding which videos, CDs, and musical games would be included. They also planned which healthy snacks they would be providing for the children.

Grace led the Gingerbread Cookie Decorating program, which was well attended. All of the attendees were served hot chocolate and given two gingerbread people to decorate with a variety of frostings, sprinkles and candies.

She placed the order for comics for Free Comic Book Day for the youth, teen and adult departments. Free Comic Book Day will take place in May.

Grace began planning for the preschool field trips that will occur in February. She prepared letters to send home to the parents prior to the field trip that give a brief explanation of what will happen during the field trip and an overview of the library's services and collections. The letters also include a library card application so preschoolers can receive a library card on the day of the field trip if their parents would like.

She created and mailed the invitations to the preschool open house. She sent invitations to twelve local preschools.

Finally, she worked on adding new titles to the Parent Teacher collection.

Date	Program	Attendance
12/1/2023	Tween Book Boxes	25
12/5/2023	Gingerbread Cookie Decorating	21
12/6/2023	Gingerbread Storytime	32
12/7/2023	Holiday Sensory Fun	31
12/7/2023	Paws for Reading	6
12/11/2023	Holiday Sensory Fun	22
12/19/2023	Festive Evening Holiday Storytime	21
12/21/2023	Holiday Pajama Party Storytime	19
12/22/2023	Cookie Scavenger Hunt	70
12/28/2023	Countdown to New Year's Storytime	26
	Total	273

Respectfully submitted by the Youth Department

Stats At-A-Glance

CIRCULATION

Physical Items: 10,935

Digital Items: 3,022

SERVICES

Questions Asked & Answered Adult: 747 Youth & Teen: 423	Library Visits: 4,990
Room Bookings: 36	Computer Sessions: 469
Website Visits: 7,753	Wi-Fi Sessions: 710
Library Cards Issued: 47	Total Library Cards: 5,947

PROGRAMS

Youth Events: 17 Attendance: 334	Teen Events: 2 Attendance: 20	Adult Events: 5 Attendance: 137
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MILFORD PUBLIC LIBRARY
STATISTICS November 2023

CIRCULATION	Current Month	Year to Date	Prior Year to Date	Year to Date Percentage Change
PHYSICAL ITEMS				
Books	9,155	109,134	106,984	2.0%
Video	1,195	14,386	14,638	-1.7%
Audiobooks	425	3,255	2,319	40.4%
Music	157	1,583	1,506	5.1%
Other	3	17	7	0.0%
Total	10,935	128,375	125,454	2.3%

CIRCULATION	Current Month	Year to Date	Prior Year to Date	Year to Date Percentage Change
DIGITAL ITEMS				
E-books	1,104	12,882	12,302	4.7%
E-audiobooks	1,284	13,926	11,041	26.1%
E-music	14	143	157	-8.9%
E-video	98	1,187	962	23.4%
E-magazines	460	2,286	1,718	33.1%
Databases	54	4,156	2,132	94.9%
MI Activity Pass	8	100	80	25.0%
Total	3,022	34,680	28,392	22.1%
Total Circulation	13,957	163,055	153,846	6.0%

SERVICES	Current Month	Year to Date	Prior Year to Date	Year to Date Percentage Change
Visits	4,990	59,618	54,635	9.1%
Questions	1,170	16,086	14,882	8.1%
Room Bookings	36	321	171	87.7%
Computer Sessions	469	4,986	4,468	11.6%
Library Cards Issued	47	735	650	13.1%
Total Library Cards	5,947	5,960	6,146	-3.0%
Website Visits	7,753	103,074	106,247	-3.0%
WiFi Sessions	710	6,750	1,269	431.9%

PROGRAMS	Current Month	Year to Date	Prior Year to Date	Year to Date Percentage Change
Adult Programs	6	47	47	0.0%
Attendance	137	839	711	18.0%
Youth Programs	17	163	80	103.8%
Attendance	334	4,518	2,088	116.4%
Teen Programs	2	31	12	158.3%
Attendance	20	218	59	269.5%
Total Programs	25	241	139	73.4%
Total Attendance	491	5,575	2,858	95.1%

Stats At-A-Glance

CIRCULATION

Physical Items: 10,152

Digital Items: 2,947

SERVICES

Questions Asked & Answered Adult: 797 Youth & Teen: 363	Library Visits: 4,551
Room Bookings: 29	Computer Sessions: 438
Website Visits: 7,151	Wi-Fi Sessions: 620
Library Cards Issued: 51	Total Library Cards: 5,931

PROGRAMS

Youth Events: 10 Attendance: 273	Teen Events: 2 Attendance: 23	Adult Events: 4 Attendance: 65
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MILFORD PUBLIC LIBRARY
STATISTICS December 2023

CIRCULATION	Current Month	Year to Date	Prior Year to Date	Year to Date Percentage Change
PHYSICAL ITEMS				
Books	8,026	117,160	114,589	2.2%
Video	1,557	15,943	16,281	-2.1%
Audiobooks	420	3,675	2,523	45.7%
Music	148	1,731	1,604	7.9%
Other	1	18	7	0.0%
Total	10,152	138,527	135,004	2.6%

CIRCULATION	Current Month	Year to Date	Prior Year to Date	Year to Date Percentage Change
DIGITAL ITEMS				
E-books	1,071	13,953	13,323	4.7%
E-audiobooks	1,285	15,211	12,001	26.7%
E-music	12	155	170	-8.8%
E-video	89	1,276	1,078	18.4%
E-magazines	411	2,697	1,867	44.5%
Databases	75	4,231	2,232	89.6%
MI Activity Pass	4	104	83	25.3%
Total	2,947	37,627	30,754	22.3%
Total Circulation	13,099	176,154	165,758	6.3%

SERVICES	Current Month	Year to Date	Prior Year to Date	Year to Date Percentage Change
Visits	4,551	64,169	59,071	8.6%
Questions	1,160	17,246	15,952	8.1%
Room Bookings	29	350	191	83.2%
Computer Sessions	438	5,424	4,821	12.5%
Library Cards Issued	51	786	650	20.9%
Total Library Cards	5,931	5,931	6,399	-7.3%
Website Visits	7,151	110,225	113,979	-3.3%
WiFi Sessions	620	7,370	1,603	359.8%

PROGRAMS	Current Month	Year to Date	Prior Year to Date	Year to Date Percentage Change
Adult Programs	4	51	52	-1.9%
Attendance	65	904	795	13.7%
Youth Programs	10	173	84	106.0%
Attendance	273	4,791	2,188	119.0%
Teen Programs	2	33	13	153.8%
Attendance	23	241	68	254.4%
Total Programs	16	257	149	72.5%
Total Attendance	361	5,936	3,051	94.6%



MILFORD PUBLIC LIBRARY

330 Family Drive
Milford, MI 48381
p: 248.684.0845 f: 248.684.2923

PUBLIC MEETING NOTICE

MILFORD TOWNSHIP PUBLIC LIBRARY
County of Oakland, Michigan

NOTICE OF REGULAR MEETINGS FOR FISCAL YEAR 2024

PLEASE TAKE NOTICE that the Board of Trustees of the Milford Township Public Library, Oakland County, Michigan, will hold regular meetings for fiscal year 2024 on the fourth Tuesday of each month, except for December, in the Milford Township Public Library, 330 Family Drive, Milford, MI. All interested citizens are encouraged to attend.

SCHEDULE OF LIBRARY BOARD MEETINGS FISCAL YEAR 2024

Annual Meeting:	Tuesday, January 23, 2024	7:00 p.m.
	Tuesday, February 27, 2024	7:00 p.m.
	Tuesday, March 26, 2024	7:00 p.m.
	Tuesday, April 23, 2024	7:00 p.m.
	Tuesday, May 28, 2024	7:00 p.m.
	Tuesday, June 25, 2024	7:00 p.m.
	Tuesday, July 23, 2024	7:00 p.m.
	Tuesday, August 27, 2024	7:00 p.m.
	Tuesday, September 24, 2024	7:00 p.m.
	Tuesday, October 22, 2024	7:00 p.m.
	Tuesday, December 3, 2024	7:00 p.m.

Any citizen requesting accommodation to attend these meetings, please contact the Library Director, 248-684-0845, at least five business days prior to the meeting.

Contact: Tina Hatch, Library Director, 248-684-0845

Approved:



MILFORD PUBLIC LIBRARY

330 Family Drive

Milford, MI 48381

p: 248.684.0845 f: 248.684.2923

2024 Schedule of Library Closings

New Year's Day	Monday, January 1, 2024
Easter	Sunday, March 31, 2024
Mother's Day	Sunday, May 12, 2024
Memorial Day Weekend	Saturday, May 25, 2024 - Monday, May 27, 2024
Father's Day	Sunday, June 16, 2024
Independence Day	Thursday, July 4, 2024
Labor Day Weekend	Saturday, August 31, 2024 - Monday, September 2, 2024
Staff Development Day	TBD
Day before Thanksgiving (close at 5PM)	Wednesday, November 27, 2024
Thanksgiving Day	Thursday, November 28, 2024
Christmas Holiday	Tuesday, December 24, 2024 – Wednesday, December 25, 2024
New Year's Eve	Tuesday, December 31, 2024

**Milford Public Library
Budget Adjustments**

For Fiscal Year Ending December 31, 2023

Adjustment #3

Date Approved by Board:

Account #	Account Name	Original Budget	Previous Amendments	This Amendment	Revised Budget
REVENUE					
412	Delinquent Personal Property Tax	\$0.00	\$0.00	\$450.00	\$450.00
642	Services - Sales	\$1,000.00	\$0.00	\$1,300.00	\$2,300.00
655.01	Fines, Fees	\$1,000.00	\$0.00	\$2,000.00	\$3,000.00
665	Interest Income	\$6,000.00	\$21,000.00	\$30,000.00	\$57,000.00
626	Services Rendered	\$50.00	\$0.00	-\$32.00	\$18.00
674	Donations	\$5,500.00	\$0.00	\$6,500.00	\$12,000.00
672	Other Revenue	\$3,000.00	\$0.00	\$1,500.00	\$4,500.00

EXPENDITURES					
974	Land Improvements	\$14,500.00	\$157,300.00	\$375,000.00	\$546,800.00
975	Buildings and Improvements	\$100,000.00	\$0.00	-\$90,000.00	\$10,000.00
981	Office Equipment	\$25,000.00	\$0.00	\$15,000.00	\$40,000.00
725	Insurance - Workers Comp	\$1,300.00	\$0.00	-\$300.00	\$1,000.00
718	Health/Dental Insurance	\$84,000.00	\$0.00	-\$23,500.00	\$60,500.00
729	Covid 19 Supplies	\$5,000.00	\$0.00	-\$3,000.00	\$2,000.00
730	Collections Maintenance	\$10,000.00	\$0.00	-\$2,000.00	\$8,000.00
801	Professional Services	\$48,850.00	\$0.00	-\$12,000.00	\$36,850.00
804.1	Electronic Content Delivery	\$56,000.00	\$0.00	-\$15,000.00	\$41,000.00
815	Computer Services	\$24,700.00	\$0.00	-\$10,000.00	\$14,700.00
820	Waste and Rubbish disposal	\$1,500.00	\$0.00	\$500.00	\$2,000.00
850	Communications	\$4,600.00	\$0.00	-\$1,000.00	\$3,600.00
861	Transportation - Mileage	\$2,000.00	\$0.00	-\$1,500.00	\$500.00
881	Adv. And Promotion	\$15,100.00	\$0.00	\$3,000.00	\$18,100.00
922	Utilities - Water	\$4,000.00	\$0.00	-\$1,000.00	\$3,000.00
923	Utilities - Electric	\$90,000.00	\$0.00	-\$17,000.00	\$73,000.00
924	Utilities - Natural Gas	\$15,000.00	\$0.00	-\$3,000.00	\$12,000.00
930	Land and Building Repairs	\$146,400.00	\$0.00	-\$20,000.00	\$126,400.00
965.02	Travel	\$2,000.00	\$0.00	-\$2,000.00	\$0.00
965	Professional Development	\$2,800.00	\$0.00	-\$2,000.00	\$800.00
967-A	Programming - Adult	\$8,000.00	\$0.00	-\$1,500.00	\$6,500.00
967-O	Other Misc. Communications	\$10,800.00	\$0.00	-\$1,000.00	\$9,800.00

978	Software/Website Development	\$0.00	\$20,000.00	-\$7,000.00	\$13,000.00
980	Office Furniture & Fixtures	\$20,000.00	-\$10,000.00	-\$8,000.00	\$2,000.00
986	Periodicals	\$9,000.00	\$0.00	\$5,000.00	\$14,000.00
965.01	Conferences	\$2,000.00	\$0.00	\$500.00	\$2,500.00
967-YA	Programming - Teens	\$3,000.00	\$0.00	\$200.00	\$3,200.00
982-YA	Books - Teens	\$5,500.00	\$0.00	\$1,000.00	\$6,500.00
985-YA	Audio Visual - Teens	\$1,300.00	\$0.00	\$500.00	\$1,800.00
703	Wages - Part Time	\$192,500.00	\$0.00	-\$35,000.00	\$157,500.00
716	Defined Contribution - Retirement	\$15,000.00	\$0.00	-\$2,000.00	\$13,000.00

January 2, 2024

To the Board of Trustees and Management
Charter Township of Milford Library
330 Family Drive
Milford, Michigan 48381

We are engaged to audit the financial statements of the governmental activities, the major fund, and the fiduciary fund of the Charter Township of Milford Library for the year ended December 31, 2023. Professional standards require that we provide you with the following information related to our audit. We would also appreciate the opportunity to meet with you to discuss this information further since a two-way dialogue can provide valuable information for the audit process.

Our Responsibility under U.S. Generally Accepted Auditing Standards

As stated in our engagement letter dated January 2, 2024, our responsibility, as described by professional standards, is to express opinions about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve you or management of your responsibilities.

Generally accepted accounting principles provide for certain required supplementary information (RSI) to supplement the basic financial statements. Our responsibility with respect to management's discussion and analysis and budgetary comparison schedule, which supplement the basic financial statements, is to apply certain limited procedures in accordance with generally accepted auditing standards. However, the RSI will not be audited and, because the limited procedures do not provide us with sufficient appropriate evidence to express an opinion or provide any assurance, we will not express an opinion or provide any assurance on the RSI.

PRINCIPALS

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

MEMBERS

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

ADDRESS

109 West Clinton Street
Howell, Michigan 48843

**Our Responsibility under U.S. Generally Accepted Auditing Standards
(Concluded)**

Our responsibility is to plan and perform the audit to obtain reasonable, but not absolute, assurance that the financial statements are free of material misstatement. As part of our audit, we will consider the system of internal control of the Charter Township of Milford Library. Such considerations will be solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control. We are responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures specifically to identify such matters.

Planned Scope, Timing of the Audit, Significant Risks, and Other

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested.

Our audit will include obtaining an understanding of the entity and its environment, including the system of internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Material misstatements may result from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity. We will generally communicate our significant findings at the conclusion of the audit. However, some matters could be communicated sooner, particularly if significant difficulties are encountered during the audit where assistance is needed to overcome the difficulties or if the difficulties may lead to a modified opinion. We will also communicate any internal control related matters that are required to be communicated under professional standards.

We have identified the following significant risk of material misstatement as part of our audit planning: management override of controls.

Gregory D. Clum is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

To the Board of Trustees and Management
Charter Township of Milford Library
January 2, 2024
Page 3

**Planned Scope, Timing of the Audit, Significant Risks, and Other
(Concluded)**

This information is intended solely for the use of the Board of Trustees and Management of the Charter Township of Milford Library and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

Bredernitz, Wagner & Co., P.C.

January 2, 2024

Charter Township of Milford Library
Board of Trustees and Management
330 Family Drive
Milford, Michigan 48381

We are pleased to confirm our understanding of the services we are to provide the Charter Township of Milford Library for the year ended December 31, 2023.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, the major fund, and the fiduciary fund, and the disclosures, which collectively comprise the basic financial statements of the Charter Township of Milford Library as of and for the year ended December 31, 2023. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the Charter Township of Milford Library's 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. As part of our engagement, we will apply certain limited procedures to the Charter Township of Milford Library's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding 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 will 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. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

1. Management's discussion and analysis.
2. Budgetary comparison schedule.

PRINCIPALS

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

MEMBERS

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

ADDRESS

109 West Clinton Street
Howell, Michigan 48843

Audit Scope and Objectives (Concluded)

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditors' report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP; and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

Auditors' Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS and will include tests of your accounting records and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements.

**Auditors' Responsibilities for the Audit of the Financial Statements
(Concluded)**

However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

Audit Procedures -- Internal Control

We will obtain an understanding of the government and its environment, including the system of internal control, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards.

Audit Procedures - Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the Charter Township of Milford Library's compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion.

Other Services

We will also prepare the financial statements of the Charter Township of Milford Library in conformity with accounting principles generally accepted in the United States of America based on information provided by you.

We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities for the financial statement preparation services and any other nonattest services we provide; oversee the services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, and maintaining internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements in conformity with accounting principles generally accepted in the United States of America with the oversight of those charged with governance.

Management is responsible for making drafts of financial statements, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers).

Responsibilities of Management for the Financial Statements (Concluded)

You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws and regulations.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

Gregory D. Clum is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

We estimate that our fees for these services will not exceed \$5,875. The fee estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the engagement.

Engagement Administration, Fees, and Other (Concluded)

If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

Reporting

We will issue a written report upon completion of our audit of the Charter Township of Milford Library's financial statements. Our report will be addressed to the Board of Trustees of the Charter Township of Milford Library. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditors' report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or withdraw from this engagement.

We appreciate the opportunity to be of service to the Charter Township of Milford Library and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

Bredernitz, Wagner & Co., P.C.

RESPONSE:

This letter correctly sets forth the understanding of the Charter Township of Milford Library.

By: _____

Title: _____