



LEELANAU
TOWNSHIP LIBRARY

119 Nagonaba St. Northport, MI 49670

www.leelanautownshiplibrary.org

**Leelanau Township Library Meeting of the Board of Trustees
Monday August 19, 2024 7-9 pm in the Library and on Zoom**

Meeting ID: 482 391 5571

- 1. Call to Order**
- 2. Approval of July Minutes**
- 3. Public Comment**
- 4. Directors Report**
- 5. Financial Report**
- 6. Old Business**
 - 1. Strategic Planning**
 - 2. Change in personnel policy**
 - 3.**
- 7. New Business**
 - 1. Declaration of Needs**
 - 2. Fixed Asset Policy**
- 8. Public comment**
- 9. Adjournment**

Next meeting: Sept 16, 2024 at 7pm

DRAFT of Leelanau Township Board of Trustees Meeting Minutes for July 15, 2024

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

Staff present: Julie Alpers-Preneta, director

Friends and Public Present: Patty Noftz via Zoom, Alana Osumi

- I. Call to order: Mark Morton called the meeting to order at 7:04pm
- II. Approval of minutes: Rick moved to accept the minutes, Mary seconded. Unanimous approval.
- III. Public Comment: None
- IV. Director's Report
 - A. Julie read the Director's Report for June 2024. Noteworthy items included the addition of two hot spots, increasing the total from three to five. Mimi DiFrancesca and Laura Kalchik have art on display. Upcoming events include the writer's series and Clifford at the Library during the Dog Parade. The Friends' book sale brought in approximately \$1,600, with some additional sales pending.
- V. Financial Report
 - A. The financials were reviewed. Rick is following up on the CDs, as one has matured and needs to be rolled over. Mark noted that the "801.4 Consultants" line is for rethinking libraries quarterly.
 - B. Rick moved to accept the May financial report, and Dale seconded. The motion was unanimously approved.
Rick moved to accept the June financial report, and Amanda seconded. The motion was unanimously approved.
- VI. Old Business
 - A. Strategic Planning
 1. Demographic analysis shows a majority of survey responders are over 50, reflecting community demographics.
 2. Mary recommended reaching out to the public school to involve families in the survey.
 3. Janet will be visiting next week (7/23-7/25) and provided an agenda, which the board reviewed and approved without changes.
 4. Focus groups will be conducted during Janet's visit. Mark is working on contacting community members for the business session but is facing challenges reaching the Chamber of Commerce. Julie is focusing on engaging younger crowds (teens and tweens) and will send out a Google Form to the community to choose a session to attend. The goal is maximum community participation. Julie will see to a Google Form to get RSVPs for meetings, Dale will draft another appeal for participation.
 5. Date for the fall retreat is expected to be on October 9, 10, or 11.
 - B. Change in Personnel Policy
 1. Rick moved to change the personnel policy to increase days off as follows: Employees with less than 3 years of service will receive 1 hour of PTO per 18 hours worked, and employees with more than 3 years of

service will receive 1 hour of PTO per 16 hours worked. Mary seconded.
The motion was unanimously approved.

- VII. New Business
 - A. No new business
- VIII. Public Comment
 - A. Patty made a comment in the chat. There was discussion about the internet connection either on her end or the library's being spotty.
- IX. Rick moved to adjourn the meeting at 7:54 PM.


The next meeting is scheduled for August 19, 2024, at 7:00 PM.

Notes recorded by Alana Osumi

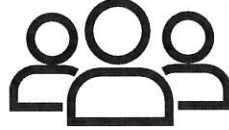
Minutes respectively submitted by Amanda Kruk, secretary



Visitors

2023		2024
2426		2747

Programs

Offered		Attendance
13		347

Circulation

2023		2024
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1125 Adults **689**

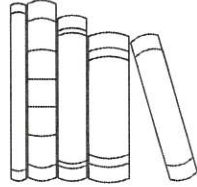
833 Children **767**

475 Libby **399**

n/a Hoopla **42**

 = **New Card Holders 25**

Collection Development

Added		Weeded
126		4

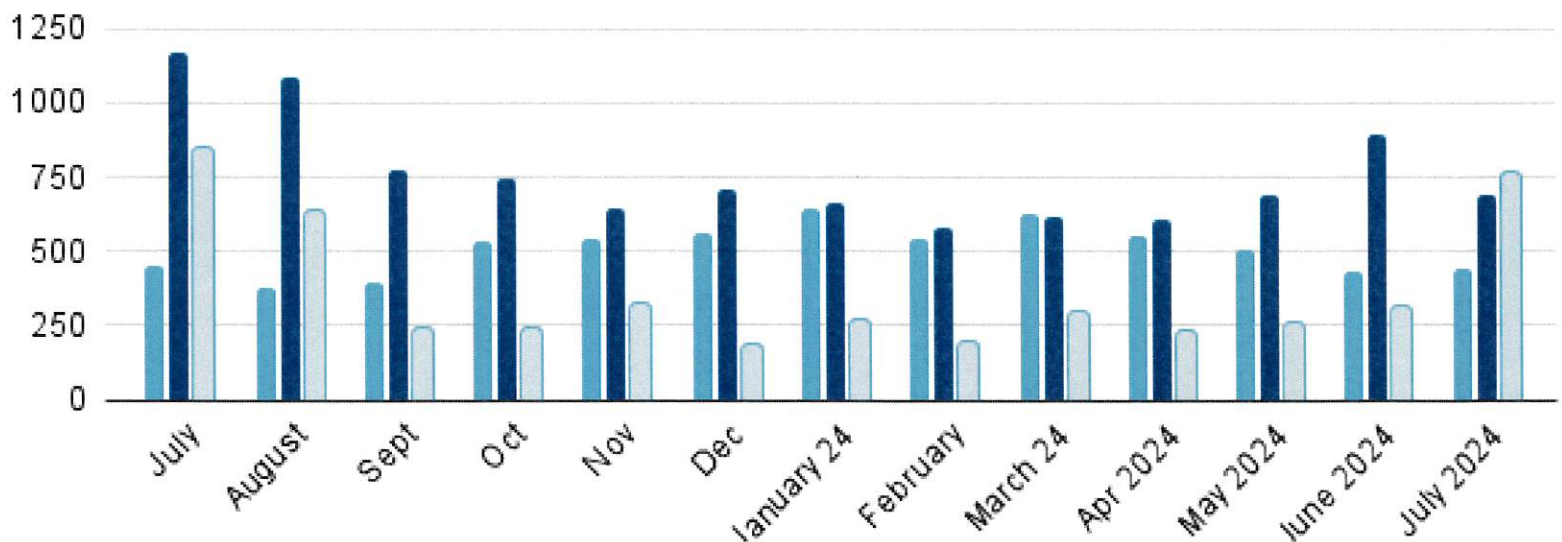
Borrowed		Loaned
253		37



Notary Services 5

2023-2024 Circulation

■ Digital ■ Adult ■ Children



What's happening at the Leelanau Township Library

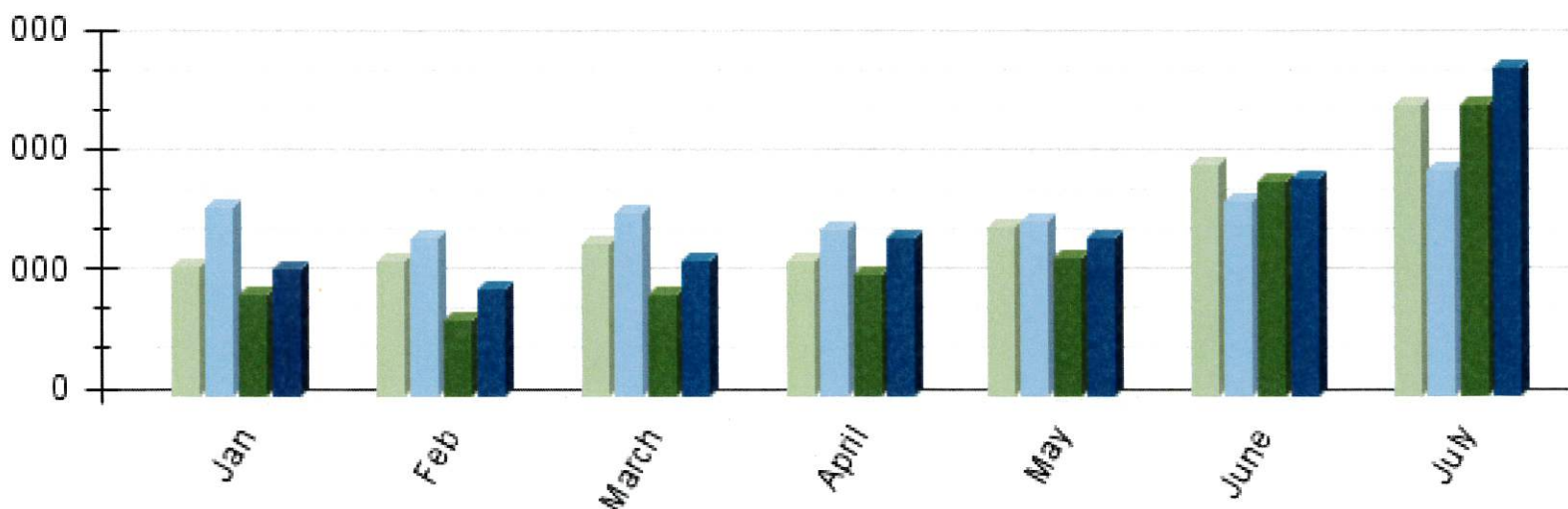
- July 2024 was busy with FOLTL events and the summer reading program for kids. Another successful used book sale was held on July. Because we were closed on Thursday 7/4 for the holiday Erin held a special Cherry themed Storytime on July 5 with great success. Other children's programming rounding out the month included the Great Lakes Children's Museum Mobile Museum, Cameron Zvara Magician, Tye Dye and Drummunity.
- The Friends hosted four authors for the annual Summer Writers' Series at the beautiful Willow Brook Mill.
- Other exciting events this July included beginning our first audit with Tobin & Co. and beginning our first ever strategic planning with ReThinking Libraries.
- Mimi Heberlein's art is in the Corner Art Gallery through August.

Upcoming

- FOLTL Clifford Book Giveaway Aug 10
- Grand Traverse Lighthouse ROV Demo Aug 1
- Storyteller Jen Strauss Aug 8
- Heartland Hospice Sept 12 & 26
- Bob Downes Sept 18

2023 vs 2024

■ Circs 23 ■ Circs 24 ■ In Person Visitors 23 ■ In Person Visitors 24



Leelanau Township Library
Profit & Loss Budget Performance
 July 2024

	<u>Jul 24</u>	<u>Apr - Jul 24</u>	<u>Budget Remainder</u>	<u>Annual Budget</u>
Income				
402 · Property Tax Capture	0.00	24,903.28	242,721.87	267,625.15
566 · State Grants, Culture				
566.1 · State Library Aid	1,058.98	2,090.10	9.90	2,100.00
Total 566 · State Grants, Culture	1,058.98	2,090.10	9.90	2,100.00
581 · County Penal Fines	0.00	0.00	2,300.00	2,300.00
602 · In House Revenues	638.00	1,059.00	141.00	1,200.00
669 · Investment Interest	255.74	1,039.40	750.00	750.00
674 · Private Donations				
674.3 · Donations-Unrestricted	600.00	2,054.21	1,445.79	3,500.00
674.1 · Restricted Donation	20.00	15,492.20		
Total 674 · Private Donatlons	620.00	17,546.41	1,445.79	3,500.00
687 · Rebates & Misc. Revenue	586.72	586.72		
Total Income	3,159.44	47,224.91	247,368.56	277,475.15
Expense				
701 · Payroll Expenses	8,082.87	33,365.12		
702 · Salaries and Wages	0.00	0.00	71,920.55	105,285.67
703 · Social Security - Employer	485.35	1,922.06	4,605.94	6,528.00
704 · Medicare - Employer	113.52	449.50	1,077.50	1,527.00
705 · MI Unemployment Tax	0.00	0.00	2,843.00	2,843.00
707 · Federal Unemployment	0.00	0.00	168.00	168.00
709 · Health Insurance	1,388.09	6,940.45	9,859.55	16,800.00
710 · 401K Pension	0.00	0.00	5,000.00	5,000.00
717 · INSURANCE				
717.2 · Workers Comp Insurance	0.00	0.00	450.00	450.00
717.1 · Property & Liability Insurance	0.00	0.00	4,400.00	4,400.00
Total 717 · INSURANCE	0.00	0.00	4,850.00	4,850.00
726 · SUPPLIES				
727 · OFFICE MATERIALS				
727.1 · Postage	370.43	456.98	193.02	650.00
727.2 · Printing	425.00	425.00	-225.00	200.00
727.3 · Office Supplies	1,241.74	2,228.19	2,771.81	5,000.00
Total 727 · OFFICE MATERIALS	2,037.17	3,110.17	2,739.83	5,850.00
Total 726 · SUPPLIES	2,037.17	3,110.17	2,739.83	5,850.00
728 · Repairs & Maintenance	320.00	1,243.27	4,256.73	5,500.00
729 · Building Supplies	0.00	268.11	231.89	500.00
730 · Furnishings/Equipment	38.97	38.97	1,461.03	1,500.00
741 · Books	1,457.83	4,742.98	13,257.02	18,000.00
742 · Audio Books	0.00	0.00	500.00	500.00
743 · Periodicals	281.28	929.22	1,570.78	2,500.00
744 · Digital Materials	552.99	2,192.45	7,907.55	10,100.00
745 · Movies	39.92	141.24	858.76	1,000.00
746 · Library of Things	0.00	0.00	1,000.00	1,000.00
747 · Programs	2,794.42	3,573.79	-823.79	2,750.00

Leelanau Township Library
Profit & Loss Budget Performance
 July 2024

	<u>Jul 24</u>	<u>Apr - Jul 24</u>	<u>Budget Remainder</u>	<u>Annual Budget</u>
750 · Information and Technology	315.98	1,038.95	6,211.05	7,250.00
760 · PR and Advertising	0.00	0.00	1,500.00	1,500.00
801 · Professional Fees				
801.1 · Bookkeeping Fees	272.00	978.50	3,521.50	4,500.00
801.2 · Legal Fees	0.00	0.00	1,000.00	1,000.00
801.3 · Accounting Fees	0.00	0.00	5,000.00	5,000.00
801.4 · Consultants	0.00	7,225.00	24,775.00	32,000.00
801.5 · Recording Secretary	0.00	0.00	600.00	600.00
Total 801 · Professional Fees	<u>272.00</u>	<u>8,203.50</u>	<u>34,896.50</u>	<u>43,100.00</u>
802 · Dues	125.00	1,021.56	978.44	2,000.00
810 · Education/TraininTransp	0.00	0.00	2,000.00	2,000.00
850 · Communications	20.00	20.00	1,180.00	1,200.00
920 · Heating	0.00	0.00	2,000.00	2,000.00
921 · Electric	305.65	810.91	3,389.09	4,200.00
922 · Sewer Use Fee	0.00	0.00	800.00	800.00
955 · Misc Expense/Contingency				
955.2 · Miscellaneous	69.39	69.39	630.61	700.00
955.1 · Bank Service Charges	0.00	2.40		
Total 955 · Misc Expense/Contingency	<u>69.39</u>	<u>71.79</u>	<u>630.61</u>	<u>700.00</u>
Total Expense	<u>18,700.43</u>	<u>70,084.04</u>	<u>186,870.03</u>	<u>256,951.67</u>
Net Income	<u><u>-15,540.99</u></u>	<u><u>-22,859.13</u></u>	<u><u>60,498.53</u></u>	<u><u>20,523.48</u></u>

Leelanau Township Library

Balance Sheet

As of July 31, 2024

Jul 31, 24

ASSETS

Current Assets

Checking/Savings

000-001 · HB Checking 0284	9,058.13
000-002 · HB MM Savings 0297	296,357.32
000-005 · HB CD 7234	35,000.00
000-006 · HB CD 7247	20,000.00

Total Checking/Savings 360,415.45

Total Current Assets 360,415.45

TOTAL ASSETS 360,415.45

LIABILITIES & EQUITY

Liabilities

Current Liabilities

Other Current Liabilities

24000 · Payroll Liabilities	450.69
241 · MI State Withholding	848.20
242 · Federal Withholding	318.00
243 · Social Security - Co	485.35
244 · Medicare - Co	113.52
247 · Social Security - Employee	485.35
248 · Medicare - Employee	113.52

Total Other Current Liabilities 2,814.63

Total Current Liabilities 2,814.63

Total Liabilities 2,814.63

Equity

30000 · Opening Balance Equity	239,934.79
32000 · Retained Earnings	140,525.16
Net Income	<u>-22,859.13</u>

Total Equity 357,600.82

TOTAL LIABILITIES & EQUITY 360,415.45

Leelanau Township Library

Profit & Loss

July 2024

Jul 24

Income

566 · State Grants, Culture	
566.1 · State Library Aid	1,058.98
Total 566 · State Grants, Culture	<u>1,058.98</u>
602 · In House Revenues	638.00
669 · Investment Interest	255.74
674 · Private Donations	
674.3 · Donations-Unrestricted	600.00
674.1 · Restricted Donation	20.00
Total 674 · Private Donations	<u>620.00</u>
687 · Rebates & Misc. Revenue	586.72
Total Income	<u>3,159.44</u>

Expense

701 · Payroll Expenses	8,082.87
703 · Social Security - Employer	485.35
704 · Medicare - Employer	113.52
709 · Health Insurance	1,388.09
726 · SUPPLIES	
727 · OFFICE MATERIALS	
727.1 · Postage	370.43
727.2 · Printing	425.00
727.3 · Office Supplies	1,241.74
Total 727 · OFFICE MATERIALS	<u>2,037.17</u>
Total 726 · SUPPLIES	<u>2,037.17</u>
728 · Repairs & Maintenance	320.00
730 · Furnishings/Equipment	38.97
741 · Books	1,457.83
743 · Periodicals	281.28
744 · Digital Materials	552.99
745 · Movies	39.92
747 · Programs	2,794.42
750 · Information and Technology	315.98
801 · Professional Fees	
801.1 · Bookkeeping Fees	272.00
Total 801 · Professional Fees	<u>272.00</u>
802 · Dues	125.00
850 · Communications	20.00
921 · Electric	305.65
955 · Misc Expense/Contingency	
955.2 · Miscellaneous	69.39
Total 955 · Misc Expense/Contingency	<u>69.39</u>

Total Expense 18,700.43

Net Income -15,540.99

10:48 AM
08/16/24
Accrual Basis

Leelanau Township Library
General Ledger
As of July 31, 2024

000-001 - HB Checking 0284

Type	Date	Num	Name	Memo	Split	Amount	Balance
Check	07/01/2024	auto	Google	Google Workspace	760 - Information and Technology	-28.80	5,352.39
Transfer	07/02/2024			Funds Transfer	000-002 - HB MM Savings 0297	5,000.00	10,323.59
Check	07/02/2024	DC	Leelanau Enterprise	0335-24; post cards	727.2 - Printing	-296.00	10,028.59
Liability Check	07/03/2024		QuickBooks Payroll Service	Created by Payroll Service on 07/02/2024	2111 - *Direct Deposit Liabilities	-3,274.45	6,754.14
Check	07/03/2024	DC	Postmaster	Mailing drop off	727.1 - Postage	-268.57	6,485.57
Check	07/03/2024	DC	Postmaster	Mailing drop off	727.1 - Postage	-42.83	6,442.74
Paycheck	07/05/2024		Erlin A Connolly	Direct Deposit	-SPLIT-	0.00	6,442.74
Paycheck	07/05/2024		Julie A Preneta	Direct Deposit	-SPLIT-	0.00	6,442.74
Paycheck	07/05/2024		Marie E Gaspari	Direct Deposit	-SPLIT-	0.00	6,442.74
Paycheck	07/05/2024		Mary Ann Lessalline	Direct Deposit	-SPLIT-	0.00	6,442.74
Check	07/08/2024	auto	Adobe Inc	2447760585; Acrobat Pro	750 - Information and Technology	-29.89	6,412.76
Liability Check	07/12/2024	EFTPS	United States Treasury	\$2-2059518 - 941 June 2024	-SPLIT-	-1,500.22	4,912.53
Check	07/12/2024	1215	Cameron Zvara	Program: Comedy Magician & Entertainer 7/18/24	747 - Programs	-575.00	4,337.53
Check	07/12/2024	1216	Great Lakes Children's Museum	Program: Mobile Museum 7/11/24	747 - Programs	-167.55	4,169.98
Check	07/12/2024	1217	Drummuny	Program: Drummuny 7/25/24	747 - Programs	-526.00	3,644.98
Check	07/12/2024	1218	Jan Strauss	Program: Storyteller 8/8/24	747 - Programs	-450.00	3,194.98
Check	07/12/2024	1219	Lisa Thauvette	Program: Improv Show & Workshop 8/20/24	747 - Programs	-200.00	2,994.98
Check	07/12/2024	1220	Glen Lake Community Library	Shared Program: Honorarium Aaron Stander/WKK	747 - Programs	-125.00	2,869.98
Check	07/12/2024	1221	Amazon Capital Services	1XWD-RDRR-4RPM June 2024	-SPLIT-	-654.82	2,215.16
Check	07/12/2024	1222	Baker & Taylor	L6453842; June 2024	-SPLIT-	-1,448.98	766.18
Check	07/12/2024	1223	Bookkeeping Services Inc	7882; June 2024	801.1 - Bookkeeping Fees	-272.00	494.18
Check	07/12/2024	1224	Charter Communications	005323301062124; June 2024	-SPLIT-	-150.00	344.18
Check	07/12/2024	1225	Consumers Energy	1030 4900 3678; 5/28/24-6/26/24	921 - Electric	-305.65	38.53
Check	07/12/2024	1226	Demco	Supplies	-SPLIT-	-850.15	-811.62
Check	07/12/2024	1227	Ed Kolarik	June cleaning	728 - Repairs & Maintenance	-320.00	-1,131.62
Check	07/12/2024	1228	Inegrity Business Solutions	2591003-0; paper	727.3 - Office Supplies	-83.96	-1,195.60
Check	07/12/2024	1229	Leland Township Library	Shared expenses	-SPLIT-	-578.30	-1,773.90
Check	07/12/2024	1230	MCLS	368312; MCLS Annual Membership	802 - Dues	-126.00	-1,899.90
Check	07/12/2024	1231	NetLink Business Solutions	148938; Maintenance agreement; copies	727.3 - Office Supplies	-214.10	-2,113.00
Check	07/12/2024	1232	Overdrive Inc	018910024205582; June 2024	744 - Digital Materials	-852.99	-2,965.99
Transfer	07/12/2024			Funds Transfer	000-002 - HB MM Savings 0297	13,000.00	10,334.01
Liability Check	07/12/2024	online	Vanguard	2nd qtr 2024 deferral and Co. Match	-SPLIT-	-1,055.04	9,278.97
Check	07/12/2024	DC	Postmaster	stamps	727.1 - Postage	-54.40	9,224.57
Transfer	07/15/2024			Funds Transfer	000-002 - HB MM Savings 0297	4,000.00	13,224.57
Liability Check	07/16/2024	MTOnline	State of Michigan	\$2-2059518; MJA 2nd qtr 2024	24000 - Payroll Liabilities	-295.00	12,929.57
Check	07/16/2024	DC	Postmaster	postage to Denver CO	727.1 - Postage	-4.63	12,884.94
Check	07/16/2024	DC	Blue Care Network of Michigan	241910082325; August Health Ins	709 - Health Insurance	-1,388.09	11,506.85
Liability Check	07/19/2024		QuickBooks Payroll Service	Created by Payroll Service on 07/16/2024	2111 - *Direct Deposit Liabilities	-3,244.40	8,262.45
Paycheck	07/19/2024		Erlin A Connolly	Direct Deposit	-SPLIT-	0.00	8,262.45
Paycheck	07/19/2024		Julie A Preneta	Direct Deposit	-SPLIT-	0.00	8,262.45
Paycheck	07/19/2024		Marie E Gaspari	Direct Deposit	-SPLIT-	0.00	8,262.45
Paycheck	07/19/2024		Mary Ann Lessalline	Direct Deposit	-SPLIT-	0.00	8,262.45
Check	07/21/2024	DC	Meijer	snacks for Community Forums	955.2 - Miscellaneous	-69.39	8,283.06
Check	07/21/2024	online	McAfee	2024 Renewal Subscription	760 - Information and Technology	-127.19	8,155.87
Check	07/22/2024	DC	The New York Times	auto renewal	743 - Periodicals	-144.00	8,011.87
Deposit	07/25/2024			Deposit	666.1 - State Library Aid	1,058.98	9,070.85
Deposit	07/25/2024			Deposit	743 - Periodicals	12.72	9,083.57
Check	07/28/2024	auto	Inlult	monthly payroll service	701 - Payroll Expenses	-25.44	9,058.13
						3,705.74	9,058.13
Transfer	07/02/2024			Funds Transfer	000-001 - HB Checking 0284	-5,000.00	311,258.86
Deposit	07/05/2024			Deposit	-SPLIT-	758.72	312,013.58
Deposit	07/12/2024			Deposit	-SPLIT-	825.00	312,638.58
Transfer	07/12/2024			Funds Transfer	000-001 - HB Checking 0284	-13,000.00	299,638.58
Transfer	07/16/2024			Funds Transfer	000-001 - HB Checking 0284	-4,000.00	295,638.58
Deposit	07/19/2024			Deposit	-SPLIT-	463.00	296,101.58
Deposit	07/31/2024			Interest	689 - Investment Interest	255.74	296,357.32
						-19,899.54	286,357.32

Total 000-001 - HB Checking 0284

000-002 - HB MM Savings 0297

Total 000-002 - HB MM Savings 0297

10:48 AM
08/15/24
Accrual Basis

Leelanau Township Library
General Ledger
As of July 31, 2024

Type	Date	Num	Name	Memo	Split	Amount	Balance
000-003 - HB MM Fund Balance							0.00
Total 000-003 - HB MM Fund Balance							0.00
000-400 - Petty Cash							0.00
Total 000-400 - Petty Cash							0.00
000-005 - HB CD 7234							0.00
Total 000-005 - HB CD 7234							35,000.00
000-006 - HB CD 7247							35,000.00
Total 000-006 - HB CD 7247							20,000.00
11000 - Accounts Receivable							20,000.00
Total 11000 - Accounts Receivable							0.00
12000 - Undeposited Funds							0.00
Total 12000 - Undeposited Funds							0.00
15000 - Capital Improvement							0.00
Total 15000 - Capital Improvement							0.00
20000 - Accounts Payable							0.00
Total 20000 - Accounts Payable							0.00
2111 - *Direct Deposit Liabilities							0.00
Liability Check	07/03/2024		QuickBooks Payroll Service	Created by Payroll Service on 07/02/2024	000-001 - HB Checking 0284	3,274.45	3,274.45
Paycheck	07/05/2024		Erlin A Connolly	Direct Deposit	000-001 - HB Checking 0284	-891.88	2,382.57
Paycheck	07/05/2024		Julie A Preneta	Direct Deposit	000-001 - HB Checking 0284	-1,531.77	850.80
Paycheck	07/05/2024		Marle E Gaspari	Direct Deposit	000-001 - HB Checking 0284	-405.62	445.28
Paycheck	07/05/2024		Mary Ann Lassaline	Direct Deposit	000-001 - HB Checking 0284	-445.28	0.00
Liability Check	07/18/2024		QuickBooks Payroll Service	Created by Payroll Service on 07/15/2024	000-001 - HB Checking 0284	3,244.40	3,244.40
Paycheck	07/19/2024		Erlin A Connolly	Direct Deposit	000-001 - HB Checking 0284	-896.49	2,407.91
Paycheck	07/19/2024		Julie A Preneta	Direct Deposit	000-001 - HB Checking 0284	-1,631.77	676.14
Paycheck	07/19/2024		Marle E Gaspari	Direct Deposit	000-001 - HB Checking 0284	-477.68	398.66
Paycheck	07/19/2024		Mary Ann Lassaline	Direct Deposit	000-001 - HB Checking 0284	-398.68	0.00
Total 2111 - *Direct Deposit Liabilities						0.00	0.00
2110 - Direct Deposit Liabilities							0.00
Total 2110 - Direct Deposit Liabilities							0.00
24000 - Payroll Liabilities							-1,334.35
Paycheck	07/05/2024		Erlin A Connolly	Direct Deposit	000-001 - HB Checking 0284	-30.75	-1,365.10
Paycheck	07/05/2024		Erlin A Connolly	Direct Deposit	000-001 - HB Checking 0284	-30.75	-1,395.85
Paycheck	07/05/2024		Erlin A Connolly	Direct Deposit	000-001 - HB Checking 0284	0.00	-1,395.85
Paycheck	07/05/2024		Erlin A Connolly	Direct Deposit	000-001 - HB Checking 0284	0.00	-1,395.85
Paycheck	07/05/2024		Julie A Preneta	Direct Deposit	000-001 - HB Checking 0284	-58.87	-1,454.72
Paycheck	07/05/2024		Julie A Preneta	Direct Deposit	000-001 - HB Checking 0284	-58.87	-1,513.59
Paycheck	07/05/2024		Julie A Preneta	Direct Deposit	000-001 - HB Checking 0284	0.00	-1,513.59
Paycheck	07/05/2024		Julie A Preneta	Direct Deposit	000-001 - HB Checking 0284	0.00	-1,513.59
Paycheck	07/05/2024		Marle E Gaspari	Direct Deposit	000-001 - HB Checking 0284	0.00	-1,513.59
Paycheck	07/05/2024		Marle E Gaspari	Direct Deposit	000-001 - HB Checking 0284	-12.15	-1,525.74
Paycheck	07/05/2024		Mary Ann Lassaline	Direct Deposit	000-001 - HB Checking 0284	0.00	-1,525.74
Paycheck	07/05/2024		Mary Ann Lassaline	Direct Deposit	000-001 - HB Checking 0284	-13.36	-1,539.10
Liability Check	07/12/2024	online	Vanguard	JP	000-001 - HB Checking 0284	363.22	-1,185.88
Liability Check	07/12/2024	online	Vanguard	JP	000-001 - HB Checking 0284	363.22	-832.66
Liability Check	07/12/2024	online	Vanguard	EC	000-001 - HB Checking 0284	174.30	-658.36
Liability Check	07/12/2024	online	Vanguard	EC	000-001 - HB Checking 0284	174.30	-484.06
Liability Check	07/18/2024	MTOnline	State of Michigan	92-2059518; MUA 2nd qtr 2024	000-001 - HB Checking 0284	235.00	-249.06
Paycheck	07/19/2024		Erlin A Connolly	Direct Deposit	000-001 - HB Checking 0284	-28.80	-277.86
Paycheck	07/19/2024		Erlin A Connolly	Direct Deposit	000-001 - HB Checking 0284	-28.80	-306.66
Paycheck	07/19/2024		Erlin A Connolly	Direct Deposit	000-001 - HB Checking 0284	0.00	-306.66
Paycheck	07/19/2024		Erlin A Connolly	Direct Deposit	000-001 - HB Checking 0284	0.00	-306.66
Paycheck	07/19/2024		Julie A Preneta	Direct Deposit	000-001 - HB Checking 0284	-58.87	-365.53
Paycheck	07/19/2024		Julie A Preneta	Direct Deposit	000-001 - HB Checking 0284	-58.87	-424.40
Paycheck	07/19/2024		Julie A Preneta	Direct Deposit	000-001 - HB Checking 0284	0.00	-424.40
Paycheck	07/19/2024		Julie A Preneta	Direct Deposit	000-001 - HB Checking 0284	0.00	-424.40
Paycheck	07/19/2024		Marle E Gaspari	Direct Deposit	000-001 - HB Checking 0284	0.00	-424.40
Paycheck	07/19/2024		Marle E Gaspari	Direct Deposit	000-001 - HB Checking 0284	-14.35	-438.75
Paycheck	07/19/2024		Mary Ann Lassaline	Direct Deposit	000-001 - HB Checking 0284	0.00	-438.75

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Leelanau Township Library
General Ledger
As of July 31, 2024

	Type	Date	Num	Name	Memo	Split	Amount	Balance
Total 24000 - Payroll Liabilities	Paycheck	07/19/2024		Mary Ann Lassaline	Direct Deposit	000-001 - HB Checking 0284	-11.94	-460.69
241 - MI State Withholding							883.66	-460.69
	Paycheck	07/05/2024		Erin A Connolly	Direct Deposit	000-001 - HB Checking 0284	-23.95	-686.82
	Paycheck	07/05/2024		Julie A Preneta	Direct Deposit	000-001 - HB Checking 0284	-62.58	-719.41
	Paycheck	07/05/2024		Marie E Gaspari	Direct Deposit	000-001 - HB Checking 0284	-9.97	-729.38
	Paycheck	07/05/2024		Mary Ann Lassaline	Direct Deposit	000-001 - HB Checking 0284	-11.89	-741.27
	Paycheck	07/19/2024		Erin A Connolly	Direct Deposit	000-001 - HB Checking 0284	-21.27	-762.54
	Paycheck	07/19/2024		Julie A Preneta	Direct Deposit	000-001 - HB Checking 0284	-62.59	-825.13
	Paycheck	07/19/2024		Marie E Gaspari	Direct Deposit	000-001 - HB Checking 0284	-13.44	-838.57
	Paycheck	07/19/2024		Mary Ann Lassaline	Direct Deposit	000-001 - HB Checking 0284	-9.63	-848.20
Total 241 - MI State Withholding							-215.93	-848.20
242 - Federal Withholding								-318.00
	Paycheck	07/05/2024		Erin A Connolly	Direct Deposit	000-001 - HB Checking 0284	0.00	-318.00
	Paycheck	07/05/2024		Julie A Preneta	Direct Deposit	000-001 - HB Checking 0284	-159.00	-477.00
	Paycheck	07/05/2024		Marie E Gaspari	Direct Deposit	000-001 - HB Checking 0284	0.00	-477.00
	Paycheck	07/05/2024		Mary Ann Lassaline	Direct Deposit	000-001 - HB Checking 0284	0.00	-477.00
	Liability Check	07/12/2024	EFTPS	United States Treasury	92-2059516 - 941 June 2024	000-001 - HB Checking 0284	318.00	-159.00
	Paycheck	07/19/2024		Erin A Connolly	Direct Deposit	000-001 - HB Checking 0284	0.00	-159.00
	Paycheck	07/19/2024		Julie A Preneta	Direct Deposit	000-001 - HB Checking 0284	-169.00	-318.00
	Paycheck	07/19/2024		Marie E Gaspari	Direct Deposit	000-001 - HB Checking 0284	0.00	-318.00
	Paycheck	07/19/2024		Mary Ann Lassaline	Direct Deposit	000-001 - HB Checking 0284	0.00	-318.00
Total 242 - Federal Withholding							0.00	-318.00
243 - Social Security - Co								-479.08
	Paycheck	07/05/2024		Erin A Connolly	Direct Deposit	000-001 - HB Checking 0284	-93.65	-642.63
	Paycheck	07/05/2024		Julie A Preneta	Direct Deposit	000-001 - HB Checking 0284	-121.66	-864.29
	Paycheck	07/05/2024		Marie E Gaspari	Direct Deposit	000-001 - HB Checking 0284	-27.99	-892.18
	Paycheck	07/05/2024		Mary Ann Lassaline	Direct Deposit	000-001 - HB Checking 0284	-30.69	-922.87
	Liability Check	07/12/2024	EFTPS	United States Treasury	92-2059516 - 941 June 2024	000-001 - HB Checking 0284	479.08	-243.79
	Paycheck	07/19/2024		Erin A Connolly	Direct Deposit	000-001 - HB Checking 0284	-59.62	-303.31
	Paycheck	07/19/2024		Julie A Preneta	Direct Deposit	000-001 - HB Checking 0284	-121.67	-424.98
	Paycheck	07/19/2024		Marie E Gaspari	Direct Deposit	000-001 - HB Checking 0284	-32.97	-457.95
	Paycheck	07/19/2024		Mary Ann Lassaline	Direct Deposit	000-001 - HB Checking 0284	-27.40	-485.35
Total 243 - Social Security - Co							-6.27	-485.35
244 - Medicare - Co								-112.03
	Paycheck	07/05/2024		Erin A Connolly	Direct Deposit	000-001 - HB Checking 0284	-14.87	-126.90
	Paycheck	07/05/2024		Julie A Preneta	Direct Deposit	000-001 - HB Checking 0284	-28.46	-155.36
	Paycheck	07/05/2024		Marie E Gaspari	Direct Deposit	000-001 - HB Checking 0284	-6.62	-161.88
	Paycheck	07/05/2024		Mary Ann Lassaline	Direct Deposit	000-001 - HB Checking 0284	-7.18	-169.06
	Liability Check	07/12/2024	EFTPS	United States Treasury	92-2059516 - 941 June 2024	000-001 - HB Checking 0284	112.03	-57.03
	Paycheck	07/19/2024		Erin A Connolly	Direct Deposit	000-001 - HB Checking 0284	-13.92	-70.95
	Paycheck	07/19/2024		Julie A Preneta	Direct Deposit	000-001 - HB Checking 0284	-28.46	-99.40
	Paycheck	07/19/2024		Marie E Gaspari	Direct Deposit	000-001 - HB Checking 0284	-7.71	-107.11
	Paycheck	07/19/2024		Mary Ann Lassaline	Direct Deposit	000-001 - HB Checking 0284	-6.41	-113.52
Total 244 - Medicare - Co							-1.49	-113.52
245 - MI Unemployment								0.00
Total 245 - MI Unemployment								0.00
247 - Social Security - Employee								-479.08
	Paycheck	07/05/2024		Erin A Connolly	Direct Deposit	000-001 - HB Checking 0284	-63.55	-642.63
	Paycheck	07/05/2024		Julie A Preneta	Direct Deposit	000-001 - HB Checking 0284	-121.66	-864.29
	Paycheck	07/05/2024		Marie E Gaspari	Direct Deposit	000-001 - HB Checking 0284	-27.89	-892.18
	Paycheck	07/05/2024		Mary Ann Lassaline	Direct Deposit	000-001 - HB Checking 0284	-30.69	-922.87
	Liability Check	07/12/2024	EFTPS	United States Treasury	92-2059516 - 941 June 2024	000-001 - HB Checking 0284	479.08	-243.79
	Paycheck	07/19/2024		Erin A Connolly	Direct Deposit	000-001 - HB Checking 0284	-59.62	-303.31
	Paycheck	07/19/2024		Julie A Preneta	Direct Deposit	000-001 - HB Checking 0284	-121.67	-424.98
	Paycheck	07/19/2024		Marie E Gaspari	Direct Deposit	000-001 - HB Checking 0284	-32.97	-457.95
	Paycheck	07/19/2024		Mary Ann Lassaline	Direct Deposit	000-001 - HB Checking 0284	-27.40	-485.35
Total 247 - Social Security - Employee							-6.27	-485.35
248 - Medicare - Employee								-112.03

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Leelanau Township Library
General Ledger
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Type	Date	Num	Name	Memo	Split	Amount	Balance
Paycheck	07/05/2024		Erin A Connolly	Direct Deposit	000-001 · HB Checking 0284	-14.87	-126.90
Paycheck	07/05/2024		Julie A Preneta	Direct Deposit	000-001 · HB Checking 0284	-28.40	-155.38
Paycheck	07/05/2024		Marje E Gaspari	Direct Deposit	000-001 · HB Checking 0284	-6.62	-161.88
Paycheck	07/05/2024		Mary Ann Lassaline	Direct Deposit	000-001 · HB Checking 0284	-7.18	-169.06
Liability Check	07/12/2024	EFTPS	United States Treasury	92-2058518 - 941 June 2024	000-001 · HB Checking 0284	112.03	-57.03
Paycheck	07/19/2024		Erin A Connolly	Direct Deposit	000-001 · HB Checking 0284	-13.92	-70.95
Paycheck	07/19/2024		Julie A Preneta	Direct Deposit	000-001 · HB Checking 0284	-28.45	-99.40
Paycheck	07/19/2024		Marje E Gaspari	Direct Deposit	000-001 · HB Checking 0284	-7.71	-107.11
Paycheck	07/19/2024		Mary Ann Lassaline	Direct Deposit	000-001 · HB Checking 0284	-6.41	-113.62
Total 248 · Medicare - Employee						-1.49	-113.62
249 · Federal Unemployment - Co							0.00
Total 249 · Federal Unemployment - Co							0.00
30000 · Opening Balance Equity							0.00
Total 30000 · Opening Balance Equity							-239,934.79
32000 · Retained Earnings							-239,934.79
Total 32000 · Retained Earnings							-140,525.16
400 · INCOME							-140,525.16
Total 400 · INCOME							0.00
402 · Property Tax Capture							0.00
Total 402 · Property Tax Capture							-24,903.28
566 · State Grants, Culture							-24,903.28
566.2 · Other Grants							-1,031.12
Total 566.2 · Other Grants							0.00
566.1 · State Library Aid							0.00
Deposit	07/25/2024		State of MI - State Aid	2024 2nd payment	000-001 · HB Checking 0284	-1,058.98	-1,031.12
Total 566.1 · State Library Aid						-1,058.98	-2,090.10
566 · State Grants, Culture - Other							0.00
Total 566 · State Grants, Culture - Other							0.00
Total 566 · State Grants, Culture						-1,058.98	-2,090.10
581 · County Penal Fines							0.00
Total 581 · County Penal Fines							0.00
602 · In House Revenues							-421.00
Deposit	07/05/2024		Cash	VLF	000-002 · HB MM Savings 0297	-50.00	-471.00
Deposit	07/12/2024		Cash	VLF	000-002 · HB MM Savings 0297	-126.00	-596.00
Deposit	07/19/2024		Cash	VLF	000-002 · HB MM Savings 0297	-100.00	-696.00
Deposit	07/19/2024	2397	Harlow	VLF	000-002 · HB MM Savings 0297	-383.00	-1,079.00
Total 602 · In House Revenues						-639.00	-1,079.00
669 · Investment Interest							-783.66
Deposit	07/31/2024			Interest	000-002 · HB MM Savings 0297	-255.74	-1,039.40
Total 669 · Investment Interest						-255.74	-1,039.40
674 · Private Donations							-16,926.41
674.5 · Leelanau Twp. Comm. Foundation							0.00
Total 674.5 · Leelanau Twp. Comm. Foundation							0.00
674.4 · Contributions from Friends							0.00
Total 674.4 · Contributions from Friends							0.00
674.3 · Donations-Unrestricted							0.00
Deposit	07/05/2024	946455568	Blumenschine, Norma	Donation	000-002 · HB MM Savings 0297	-100.00	-1,454.21
Deposit	07/12/2024	1126	Summerwill	Contribution	000-002 · HB MM Savings 0297	-500.00	-2,054.21
Total 674.3 · Donations-Unrestricted						-600.00	-2,054.21
674.2 · Temporary Restricted Donation							0.00
Total 674.2 · Temporary Restricted Donation							0.00
674.1 · Restricted Donation							0.00
Deposit	07/05/2024	4389	Sussman	"Lit Kit"	000-002 · HB MM Savings 0297	-20.00	-16,472.20
Total 674.1 · Restricted Donation						-20.00	-16,492.20
674 · Private Donations - Other							0.00
Total 674 · Private Donations - Other							0.00
Total 674 · Private Donations						-620.00	-17,546.41
687 · Rebates & Misc. Revenue							0.00
Deposit	07/06/2024	107942	Kroll Settlement	Settlement	000-002 · HB MM Savings 0297	-588.72	-588.72

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Leelanau Township Library
General Ledger
As of July 31, 2024

Type	Date	Num	Name	Memo	Split	Amount	Balance
Total 687 - Rebates & Misc. Revenue						-588.72	-588.72
700 - EXPENDITURE/EXPENSE							0.00
Total 700 - EXPENDITURE/EXPENSE							0.00
701 - Payroll Expenses							25,282.25
Paycheck	07/05/2024		Erin A Connolly	Direct Deposit	000-001 - HB Checking 0284	1,025.00	26,307.26
Paycheck	07/05/2024		Erin A Connolly	Direct Deposit	000-001 - HB Checking 0284	80.75	26,338.00
Paycheck	07/05/2024		Erin A Connolly	Direct Deposit	000-001 - HB Checking 0284	0.00	26,338.00
Paycheck	07/05/2024		Julie A Preneta	Direct Deposit	000-001 - HB Checking 0284	1,899.70	28,177.70
Paycheck	07/05/2024		Julie A Preneta	Direct Deposit	000-001 - HB Checking 0284	122.65	28,300.35
Paycheck	07/05/2024		Julie A Preneta	Direct Deposit	000-001 - HB Checking 0284	58.87	28,359.22
Paycheck	07/05/2024		Marie E Gaspari	Direct Deposit	000-001 - HB Checking 0284	0.00	28,359.22
Paycheck	07/05/2024		Marie E Gaspari	Direct Deposit	000-001 - HB Checking 0284	449.80	28,809.12
Paycheck	07/05/2024		Marie E Gaspari	Direct Deposit	000-001 - HB Checking 0284	12.15	28,821.27
Paycheck	07/05/2024		Mary Ann Lassaline	Direct Deposit	000-001 - HB Checking 0284	495.04	29,316.31
Paycheck	07/05/2024		Mary Ann Lassaline	Direct Deposit	000-001 - HB Checking 0284	13.36	29,329.67
Paycheck	07/19/2024		Erin A Connolly	Direct Deposit	000-001 - HB Checking 0284	860.00	30,189.67
Paycheck	07/19/2024		Erin A Connolly	Direct Deposit	000-001 - HB Checking 0284	100.00	30,289.67
Paycheck	07/19/2024		Erin A Connolly	Direct Deposit	000-001 - HB Checking 0284	28.80	30,318.47
Paycheck	07/19/2024		Erin A Connolly	Direct Deposit	000-001 - HB Checking 0284	0.00	30,318.47
Paycheck	07/19/2024		Julie A Preneta	Direct Deposit	000-001 - HB Checking 0284	1,667.99	31,986.46
Paycheck	07/19/2024		Julie A Preneta	Direct Deposit	000-001 - HB Checking 0284	196.24	32,182.70
Paycheck	07/19/2024		Julie A Preneta	Direct Deposit	000-001 - HB Checking 0284	98.12	32,280.82
Paycheck	07/19/2024		Julie A Preneta	Direct Deposit	000-001 - HB Checking 0284	68.87	32,339.69
Paycheck	07/19/2024		Julie A Preneta	Direct Deposit	000-001 - HB Checking 0284	0.00	32,339.69
Paycheck	07/19/2024		Marie E Gaspari	Direct Deposit	000-001 - HB Checking 0284	531.70	32,871.39
Paycheck	07/19/2024		Marie E Gaspari	Direct Deposit	000-001 - HB Checking 0284	14.35	32,885.74
Paycheck	07/19/2024		Mary Ann Lassaline	Direct Deposit	000-001 - HB Checking 0284	371.28	33,257.02
Paycheck	07/19/2024		Mary Ann Lassaline	Direct Deposit	000-001 - HB Checking 0284	70.72	33,327.74
Paycheck	07/19/2024		Mary Ann Lassaline	Direct Deposit	000-001 - HB Checking 0284	11.94	33,339.68
Check	07/29/2024	auto	Inuit	monthly payroll service	000-001 - HB Checking 0284	26.44	33,385.12
Total 701 - Payroll Expenses						6,082.87	33,365.12
702 - Salaries and Wages							0.00
Total 702 - Salaries and Wages							0.00
703 - Social Security - Employer							1,436.71
Paycheck	07/05/2024		Erin A Connolly	Direct Deposit	000-001 - HB Checking 0284	63.65	1,500.26
Paycheck	07/05/2024		Julie A Preneta	Direct Deposit	000-001 - HB Checking 0284	121.88	1,621.92
Paycheck	07/05/2024		Marie E Gaspari	Direct Deposit	000-001 - HB Checking 0284	27.89	1,649.81
Paycheck	07/05/2024		Mary Ann Lassaline	Direct Deposit	000-001 - HB Checking 0284	30.69	1,680.50
Paycheck	07/19/2024		Erin A Connolly	Direct Deposit	000-001 - HB Checking 0284	59.52	1,740.02
Paycheck	07/19/2024		Julie A Preneta	Direct Deposit	000-001 - HB Checking 0284	121.67	1,861.69
Paycheck	07/19/2024		Marie E Gaspari	Direct Deposit	000-001 - HB Checking 0284	32.67	1,894.66
Paycheck	07/19/2024		Mary Ann Lassaline	Direct Deposit	000-001 - HB Checking 0284	27.40	1,922.06
Total 703 - Social Security - Employer						485.35	1,922.06
704 - Medicare - Employer							335.88
Paycheck	07/05/2024		Erin A Connolly	Direct Deposit	000-001 - HB Checking 0284	14.87	350.85
Paycheck	07/05/2024		Julie A Preneta	Direct Deposit	000-001 - HB Checking 0284	28.46	379.31
Paycheck	07/05/2024		Marie E Gaspari	Direct Deposit	000-001 - HB Checking 0284	6.62	385.93
Paycheck	07/05/2024		Mary Ann Lassaline	Direct Deposit	000-001 - HB Checking 0284	7.18	393.01
Paycheck	07/19/2024		Erin A Connolly	Direct Deposit	000-001 - HB Checking 0284	13.92	406.93
Paycheck	07/19/2024		Julie A Preneta	Direct Deposit	000-001 - HB Checking 0284	28.45	435.38
Paycheck	07/19/2024		Marie E Gaspari	Direct Deposit	000-001 - HB Checking 0284	7.71	443.09
Paycheck	07/19/2024		Mary Ann Lassaline	Direct Deposit	000-001 - HB Checking 0284	6.41	449.50
Total 704 - Medicare - Employer						113.52	449.50
705 - MI Unemployment Tax							0.00
Total 705 - MI Unemployment Tax							0.00
707 - Federal Unemployment							0.00
Total 707 - Federal Unemployment							0.00
708 - Bonus							0.00
Total 708 - Bonus							0.00

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Leelanau Township Library
General Ledger
As of July 31, 2024

Type	Date	Num	Name	Memo	Split	Amount	Balance	
709 - Health Insurance							6,552.36	
Check	07/16/2024	DC	Blue Care Network of Michigan	241910062325: August Health Ins	000-001 - HB Checking 0284	1,388.09	6,940.45	
Total 709 - Health Insurance							1,388.09	6,940.45
710 - 401K Pension							0.00	
Total 710 - 401K Pension							0.00	
717 - INSURANCE							0.00	
717.3 - Notary Bond							0.00	
Total 717.3 - Notary Bond							0.00	
717.2 - Workers Comp Insurance							0.00	
Total 717.2 - Workers Comp Insurance							0.00	
717.1 - Property & Liability Insurance							0.00	
Total 717.1 - Property & Liability Insurance							0.00	
717 - INSURANCE - Other							0.00	
Total 717 - INSURANCE - Other							0.00	
Total 717 - INSURANCE							0.00	
726 - SUPPLIES							1,073.00	
727 - OFFICE MATERIALS							1,073.00	
727.1 - Postage							66.56	
Check	07/03/2024	DC	Postmaster	Mailing drop off	000-001 - HB Checking 0284	268.67	356.12	
Check	07/03/2024	DC	Postmaster	Mailing drop off	000-001 - HB Checking 0284	42.89	397.96	
Check	07/12/2024	DC	Postmaster	stamps	000-001 - HB Checking 0284	54.40	452.35	
Check	07/16/2024	DC	Postmaster	postage to Denver CO	000-001 - HB Checking 0284	4.68	458.98	
Total 727.1 - Postage							370.43	458.98
727.2 - Printing							0.00	
Check	07/02/2024	DC	Leelanau Enterprise	0335-24: post cards	000-001 - HB Checking 0284	295.00	295.00	
Check	07/12/2024	1229	Leland Township Library	Inv 140: Visitors Guide	000-001 - HB Checking 0284	130.00	425.00	
Total 727.2 - Printing							425.00	425.00
727.3 - Office Supplies							988.45	
Check	07/12/2024	1221	Amazon Capital Services	Office Supplies	000-001 - HB Checking 0284	113.51	1,098.96	
Check	07/12/2024	1226	Demco	7501860:	000-001 - HB Checking 0284	416.89	1,516.86	
Check	07/12/2024	1226	Demco	7500053	000-001 - HB Checking 0284	493.26	1,960.11	
Check	07/12/2024	1228	Integrity Business Solutions	2591003-0: paper	000-001 - HB Checking 0284	63.98	2,014.09	
Check	07/12/2024	1231	NetLink Business Solutions	148968: Maintenance agreement; copies	000-001 - HB Checking 0284	214.10	2,228.19	
Total 727.3 - Office Supplies							1,241.74	2,228.19
727 - OFFICE MATERIALS - Other							0.00	
Total 727 - OFFICE MATERIALS - Other							0.00	
Total 727 - OFFICE MATERIALS							2,037.17	3,110.17
726 - SUPPLIES - Other							0.00	
Total 726 - SUPPLIES - Other							0.00	
Total 726 - SUPPLIES							2,037.17	3,110.17
728 - Repairs & Maintenance							923.27	
Check	07/12/2024	1227	Ed Kolarik	June cleaning	000-001 - HB Checking 0284	320.00	1,243.27	
Total 728 - Repairs & Maintenance							320.00	1,243.27
729 - Building Supplies							268.11	
Total 729 - Building Supplies							268.11	
730 - Furnishings/Equipment							0.00	
Check	07/12/2024	1221	Amazon Capital Services	Furnishings/Equipment	000-001 - HB Checking 0284	38.97	38.97	
Total 730 - Furnishings/Equipment							38.97	38.97
741 - Books							3,286.15	
Check	07/12/2024	1221	Amazon Capital Services	Books	000-001 - HB Checking 0284	8.85	3,294.00	
Check	07/12/2024	1222	Baker & Taylor	2038827463	000-001 - HB Checking 0284	317.09	3,611.09	
Check	07/12/2024	1222	Baker & Taylor	2038353580	000-001 - HB Checking 0284	358.43	3,969.52	
Check	07/12/2024	1222	Baker & Taylor	2038341761	000-001 - HB Checking 0284	218.97	4,187.49	
Check	07/12/2024	1222	Baker & Taylor	2038383932	000-001 - HB Checking 0284	137.06	4,324.55	
Check	07/12/2024	1222	Baker & Taylor	2038375042	000-001 - HB Checking 0284	54.21	4,378.76	
Check	07/12/2024	1222	Baker & Taylor	2038382506	000-001 - HB Checking 0284	384.22	4,742.98	
Total 741 - Books							1,457.93	4,742.98
742 - Audio Books							0.00	
Total 742 - Audio Books							0.00	

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Accrual Basis

Leelanau Township Library
General Ledger
As of July 31, 2024

	Type	Date	Num	Name	Memo	Split	Amount	Balance
743 - Periodicals								647.84
	Check	07/12/2024	1229	Leland Township Library	Inv 146: Shared subscription to Book Pages	000-001 - HB Checking 0284	150.00	797.84
	Check	07/22/2024	DC	The New York Times	auto renewal	000-001 - HB Checking 0284	144.00	641.84
	Deposit	07/26/2024		McAfee	Rebate	000-001 - HB Checking 0284	-12.72	828.22
							281.28	828.22
Total 743 - Periodicals								1,659.46
744 - Digital Materials								2,182.45
	Check	07/12/2024	1232	Overdrive Inc	01991CC024205582: June 2024	000-001 - HB Checking 0284	552.99	2,182.45
Total 744 - Digital Materials							852.99	2,182.45
745 - Movies								101.32
	Check	07/12/2024	1221	Amazon Capital Services	Movies/DVD	000-001 - HB Checking 0284	89.82	141.24
Total 745 - Movies							39.92	141.24
746 - Library of Things								0.00
Total 746 - Library of Things								0.00
747 - Programs								778.37
	Check	07/12/2024	1215	Cameron Zvara	Program: Comedy Magician & Entertainer 7/18/24	000-001 - HB Checking 0284	675.00	1,354.37
	Check	07/12/2024	1216	Great Lakes Children's Museum	Program: Mobile Museum 7/11/24	000-001 - HB Checking 0284	187.55	1,521.82
	Check	07/12/2024	1217	Drumcommunity	Program: Drumcommunity 7/25/24	000-001 - HB Checking 0284	625.00	2,046.92
	Check	07/12/2024	1218	Jen Straus	Program: Storyteller 8/8/24	000-001 - HB Checking 0284	460.00	2,496.92
	Check	07/12/2024	1219	Lisa Thauvette	Program: Improv Show & Workshop 6/20/24	000-001 - HB Checking 0284	200.00	2,696.92
	Check	07/12/2024	1220	Glen Lake Community Library	Shared Program: Honorarium Aaron Stander/WKK I	000-001 - HB Checking 0284	125.00	2,821.92
	Check	07/12/2024	1221	Amazon Capital Services	Programs	000-001 - HB Checking 0284	453.57	3,275.49
	Check	07/12/2024	1229	Leland Township Library	Inv 144: WKK Shared travel expense	000-001 - HB Checking 0284	298.30	3,573.79
Total 747 - Programs							2,764.42	3,573.79
750 - Information and Technology								722.97
	Check	07/01/2024	auto	Google	Google Workspace	000-001 - HB Checking 0284	28.80	751.77
	Check	07/08/2024	auto	Adobe Inc	2447760595: Acrobat Pro	000-001 - HB Checking 0284	29.99	781.76
	Check	07/12/2024	1224	Charter Communications	006323301062124: June 2024 Internet	000-001 - HB Checking 0284	130.00	911.76
	Check	07/21/2024	online	McAfee	2024 Renewal Subscription	000-001 - HB Checking 0284	127.19	1,038.95
Total 750 - Information and Technology							315.98	1,038.95
760 - PR and Advertising								0.00
Total 760 - PR and Advertising								0.00
801 - Professional Fees								7,931.50
801.1 - Bookkeeping Fees								706.50
	Check	07/12/2024	1223	Bookkeeping Services Inc	7982: June 2024	000-001 - HB Checking 0284	272.00	978.50
Total 801.1 - Bookkeeping Fees							272.00	978.50
801.2 - Legal Fees								0.00
Total 801.2 - Legal Fees								0.00
801.3 - Accounting Fees								0.00
Total 801.3 - Accounting Fees								0.00
801.4 - Consultants								7,225.00
Total 801.4 - Consultants								7,225.00
801.5 - Recording Secretary								0.00
Total 801.5 - Recording Secretary								0.00
801 - Professional Fees - Other								0.00
Total 801 - Professional Fees - Other								0.00
Total 801 - Professional Fees							272.00	8,203.50
802 - Dues								896.58
	Check	07/12/2024	1230	MCLS	368312: MCLS Annual Membership	000-001 - HB Checking 0284	125.00	1,021.58
Total 802 - Dues							125.00	1,021.58
810 - Education/TrainInTransp								0.00
Total 810 - Education/TrainInTransp								0.00
850 - Communications								0.00
	Check	07/12/2024	1224	Charter Communications	006323301062124: June 2024 Telephone	000-001 - HB Checking 0284	20.00	20.00
Total 850 - Communications							20.00	20.00
820 - Heating								0.00
Total 820 - Heating								0.00
821 - Electric								505.26
	Check	07/12/2024	1225	Consumers Energy	1030 4900 3678: 6/29/24-6/26/24	000-001 - HB Checking 0284	305.65	810.91
Total 821 - Electric							305.65	810.91

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Accrual Basis

Leelanau Township Library
General Ledger
As of July 31, 2024

	Type	Date	Num	Name	Memo	Split	Amount	Balance
922 - Sewer Use Fee								0.00
Total 922 - Sewer Use Fee								0.00
923 - Trash Removal								0.00
Total 923 - Trash Removal								0.00
955 - Misc Expense/Contingency								2.40
955.2 - Miscellaneous								0.00
	Check	07/21/2024	DC	Meijer	snacks for Community Forums	000-001 - HB Checking 0284	69.39	69.39
Total 955.2 - Miscellaneous							69.39	69.39
955.1 - Bank Service Charges								2.40
Total 955.1 - Bank Service Charges								2.40
955 - Misc Expense/Contingency - Other								0.00
Total 955 - Misc Expense/Contingency - Other								0.00
Total 955 - Misc Expense/Contingency							69.39	71.79
No accont								0.00
Total no accont								0.00
TOTAL							<u>0.00</u>	<u>0.00</u>

Library employees are prohibited from carrying, possessing, or using firearms, or other weapons, at any time on the library's premises, regardless of whether or not any employee has obtained a license or permit to carry a concealed weapon.



119 E. Nagonaba St.
Box 235
Northport, MI 49670
www.leelanautownshiplibrary.org
231-386-5131

August 19, 2024

Mike McMillan, Leelanau Township Supervisor
Leelanau Township
P.O. Box 338
Northport, MI 49670

Dear Mike:

Pursuant to paragraph 3 of section 10 of PA 164 of the Acts of 1877, as amended (MCL 397.210(3) (the "Act"), before the first Monday in September of each year the Leelanau Township Public Library (the "Library") is to provide to the Leelanau Township Supervisor "an estimate of the amount of money necessary for the support and maintenance of the library for the ensuing year..."

The Library's next fiscal year begins on April 1, 2025. At a meeting held August 19, 2024, the Library Board of Trustees determined that the estimated total amount "necessary for the support and maintenance" of the Library for that fiscal year is \$270,000, and we are reporting that estimate to you in accordance with the Act

If you have any questions, please let me know.

Very truly yours,

Mark Morton
Board President

LEELANAU TOWNSHIP PUBLIC LIBRARY
BOARD OF TRUSTEES
RICHARD GANS DALE LERSCH AMANDA KRUK
MARK MORTON JAMIE SCRIPPS MARY ROBERTSON
DIRECTOR
JULIE PRENETA

Fixed Asset Policy

A fixed asset policy is a set of procedures and guidelines set by a company to manage and control its fixed assets, also known as Property, Plant, and Equipment (PP&E). The fixed asset policy serves as a reference for the company's management, employees, and auditors to ensure the proper accounting, tracking, use, and disposal of fixed assets.

The policy usually outlines:

- **Capitalization Thresholds:** These are the minimum cost amounts that an asset must have to be treated as a fixed asset for accounting purposes. Items costing less than the threshold are usually expensed in the year they are purchased. The thresholds can vary depending on the type of asset (e.g., furniture, machinery, computer equipment).
- **Depreciation Methods:** The policy should specify the method(s) to be used for depreciating assets over their useful life. Common methods include straight-line, declining balance, and units of production.
- **Asset Tracking:** The policy should detail how assets will be tagged and tracked, and how the fixed asset register will be maintained. This register should include details such as the asset's description, location, purchase date, cost, accumulated depreciation, and net book value.
- **Asset Use and Maintenance:** The policy may also outline how assets should be used and maintained to prolong their useful life and protect the company's investment.
- **Disposal of Assets:** The policy should specify the procedures for disposing of assets, whether through sale, scrapping, or donation. It should also outline how to record the disposal in the company's financial statements and update the fixed asset register.
- **audit and Verification:** The policy should include a regular audit of the fixed assets to ensure that the asset register matches the actual assets owned by the company.

A comprehensive fixed asset policy helps a company protect its investment in fixed assets, ensure accurate financial reporting, and comply with applicable accounting standards and regulations.

Example of the Fixed Asset Policy

Let's consider a hypothetical example of a fixed asset policy for a company named "ConstructCo," which is a construction company.

- **Capitalization Threshold:** ConstructCo may set a capitalization threshold of \$5,000. This means that any item costing \$5,000 or more and having a useful life of more than one year would be treated as a fixed asset. Items costing less than this amount would be expensed in the year of purchase.
- **Depreciation Method:** ConstructCo might decide to use the straight-line method for depreciating its assets, which evenly distributes the cost of the asset over its useful life. For instance, if a piece of equipment costing \$10,000 has a useful life of 10 years, the annual depreciation expense would be \$1,000.
- **Asset Tracking:** All fixed assets in ConstructCo are labeled with a unique asset number and recorded in a fixed asset register. The register includes details such as the asset's description, location, purchase date, cost, accumulated depreciation, and net book value.
- **Asset Use and Maintenance:** ConstructCo's policy could specify that all construction machinery must be used according to the manufacturer's instructions and undergo regular maintenance checks to keep them in good working order and prolong their useful life.
- **Disposal of Assets:** When an asset is to be disposed of, ConstructCo would require the department responsible to fill out a disposal form detailing the reason for disposal and the method (sale, scrap, etc.). Once approved, the accounting department would record the disposal in the financial statements and update the fixed asset register.
- **Audit and Verification:** ConstructCo would conduct an annual physical verification of its fixed assets to ensure the accuracy of its fixed asset register. Any discrepancies found would be investigated and resolved.

This fixed asset policy helps ConstructCo manage its significant investment in construction machinery and equipment, ensures that its financial statements are accurate, and helps the company comply with relevant accounting standards and regulations.