



119 Nagonaba St. Northport, MI 49670

[www.leelanautownshiplibrary.org](http://www.leelanautownshiplibrary.org)

**Leelanau Township Library Meeting of the Board of Trustees  
Monday Sept 16, 2024 7-9 pm in the Library and on Zoom**

Meeting ID: 482 391 5571

- 1. Call to Order**
- 2. Approval of August Minutes**
- 3. Public Comment**
- 4. Directors Report**
- 5. Financial Report**
- 6. Old Business**
  - 1. Strategic Planning**
  - 2. Fixed Asset Policy**
  - 3. Meeting with Township Supervisor**
- 7. New Business**
  - 1.**
  - 2.**
- 8. Public comment**
- 9. Adjournment**

**Next meeting: Oct 21, 2024 at 7pm**

DRAFT of Leelanau Township Library Board of Trustees Meeting Minutes for August 19, 2024

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

Staff present: Julie Alpers-Preneta, director

Friends and public present: Patty Noftz

- I. Mark called the meeting to order at 7:03 pm
- II. Approval of Minutes: Rick moved to approve the minutes, Dale seconded. unanimous approval.
- III. Public Comment: none
- IV. Director's Report: The library was busy in July! Great attendance in programs. Low adult circulation number, but high MeL number. Audit update: after working with our auditor Lynn, Julie reported that everything looks good and there are only a few items left to share with Lynn to finish. Mark, Rick, and Julie will complete the final questionnaire.
- V. Financial Report: Item 727.2- Postage & Printing reflects the mailers for our survey and needs to be adjusted. Item 747- Programs reflects a payment made by the library that will be reimbursed by the FOLTL.
  - A. Rick moved to increase line item 727.2 to \$600 and to increase line item 747 to \$4,000 in the annual budget. Mary seconded. Unanimous approval.
- VI. Old Business
  - A. Strategic Planning: Janet needs stats on ebooks circulation numbers. Mark will help Julie navigate acquiring and preparing that information. All of Janet's in person meetings were attended, lots of good input from the community. There were 257 online survey responses and approximately 30 written responses. The Faery House location was reserved for the work session on October 9th. Rick is working on getting hotel rooms comped for the ReThinking team. Julie will send the information gathered from the visual voting board to Janet.
  - B. Change in Personnel Policy
    1. Risk assessor suggested to Mark that both Leland and Leelanau Township libraries have an employee policy in place regarding the prohibition of carrying of weapons.
      - a) Rick moved to accept that "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." Jamie seconded. Unanimous approval.
    2. Regarding the previously accepted paid time off policy, the State has changed laws about minimum wage and PTO which are expected to go into effect in February of '25. We will be subject to the change and make sure our policies are in compliance with new laws.
- VII. New Business
  - A. Declaration of needs- PA 164 requires us to submit the library's budget to the township. Rick moved that we send the letter to the Township Supervisor, Dale seconded. Unanimous approval.

1. Mark will consult our lawyer to determine whether we need to continue to submit our budget to the township pursuant to the PA 164 Act of 1877.

- B. Fixed Asset Policy - auditor suggested an inventory lining out what we have for assets (books, materials). Discussion about if the inventory includes individual books or all books as "collection," plus how to determine value of such things as the furniture. The board will try to get a coherent policy together to vote on for the next meeting.
- C. Annual MLA conference this October. Julie will add the trustees to the Leelanau Township Library list in case any members wish to attend the conference.
- D. There is an upcoming Trustee webinar about Public Funds & Finances Aug 29.
- E. FOLTL Report from the dual mailing: 122 dues/donations making a 15% return. \$8,853 in revenue. 42 new members, 78 renewed. 51 donations were over \$100, 63 donations were between \$11-99. FOLTL haven't finished their 1st quarter and already exceeded previous year's donations.

VIII. Public Comment: None

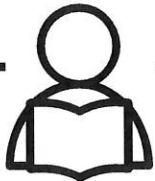
IX. Mark adjourned the meeting at 7:58

Next meeting: Sept 16, 2024 at 7pm

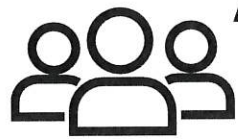
Notes recorded and minutes respectively submitted by Amanda Kruk, secretary




### Visitors

2023		2024
<b>2185</b>		<b>2368</b>

### Programs

Offered		Attendance
<b>8</b>		<b>54</b>

### Circulation

2023		2024
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**1089** Adults **574**

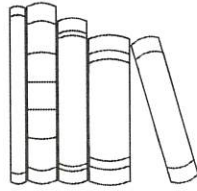
**636** Children **525**

**380** Libby **343**

n/a Hoopla **58**

 = **New Card Holders 18**

### Collection Development

Added		Weeded
<b>138</b>		<b>76</b>

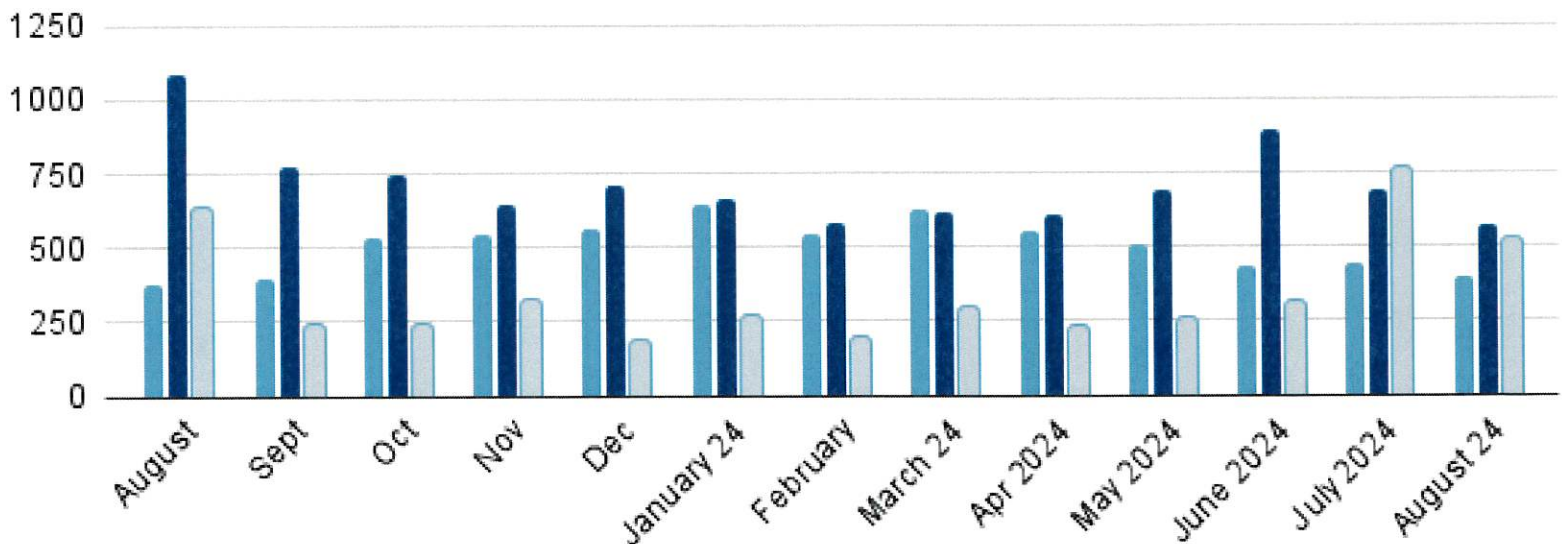
Borrowed		Loaned
<b>150</b>		<b>59</b>



**Notary Services 6**

### 2023-2024 Circulation

■ Digital ■ Adult ■ Children



# What's happening at the Leelanau Township Library

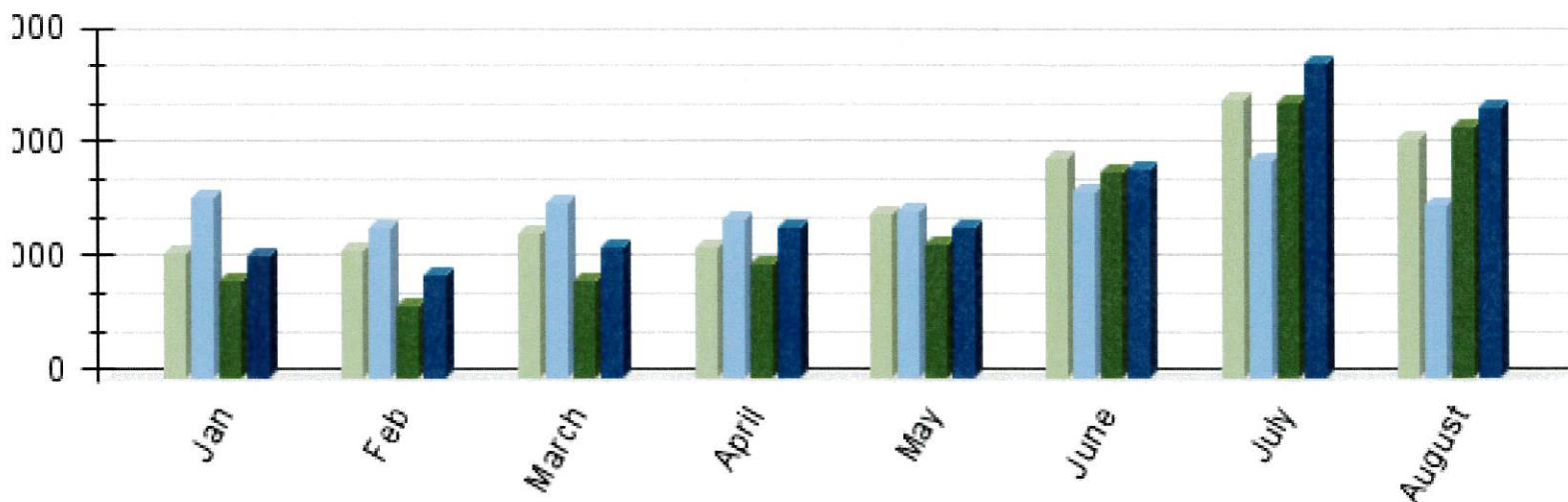
- August included the end of our Summer Reading Program with an ROV demo from the Grand Traverse Lighthouse and the always popular Storyteller Jen Strauss. Also included this year was a special dog themed story time just in time for Northport's annual dog parade.
- Wireless printing has finally been made available on the new color printer. The fax is also up and running.
- Mimi Heberlein's art is in the Corner Art Gallery through August.

## Upcoming

- Heartland Hospice Sept 12 & 26
- Bob Downes Sept 18
- FOLTL Annual Meeting Sept 23
- Book Group begins Sept 25

## 2023 vs 2024

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



Leelanau Township Library

Balance Sheet

As of August 31, 2024

Aug 31, 24

**ASSETS**

**Current Assets**

**Checking/Savings**

000-001 · HB Checking 0284	4,988.70
000-002 · HB MM Savings 0297	274,322.49
000-005 · HB CD 7234	35,000.00
000-006 · HB CD 7247	20,000.00

**Total Checking/Savings** 334,311.19

**Total Current Assets** 334,311.19

**TOTAL ASSETS** 334,311.19

**LIABILITIES & EQUITY**

**Liabilities**

**Current Liabilities**

**Other Current Liabilities**

24000 · Payroll Liabilities	1,053.36
241 · MI State Withholding	1,162.84
242 · Federal Withholding	477.00
243 · Social Security - Co	715.78
244 · Medicare - Co	167.40
247 · Social Security - Employee	715.78
248 · Medicare - Employee	167.40

**Total Other Current Liabilities** 4,459.56

**Total Current Liabilities** 4,459.56

**Total Liabilities** 4,459.56

**Equity**

30000 · Opening Balance Equity	239,934.79
32000 · Retained Earnings	140,525.16
Net Income	-50,608.32

**Total Equity** 329,851.63

**TOTAL LIABILITIES & EQUITY** 334,311.19

Leelanau Township Library  
Profit & Loss  
August 2024

Aug 24

Income

402 · Property Tax Capture	-278.77
602 · In House Revenues	124.00
669 · Investment Interest	241.17
674 · Private Donations	
674.1 · Restricted Donation	250.00
Total 674 · Private Donations	<u>250.00</u>
Total Income	336.40

Expense

701 · Payroll Expenses	11,908.54
703 · Social Security - Employer	715.78
704 · Medicare - Employer	167.40
709 · Health Insurance	1,388.09
726 · SUPPLIES	
727 · OFFICE MATERIALS	
727.1 · Postage	5.11
727.3 · Office Supplies	168.13
Total 727 · OFFICE MATERIALS	<u>173.24</u>
Total 726 · SUPPLIES	173.24
728 · Repairs & Maintenance	320.00
741 · Books	1,615.80
743 · Periodicals	253.94
744 · Digital Materials	544.07
745 · Movies	44.91
747 · Programs	9.06
750 · Information and Technology	997.47
801 · Professional Fees	
801.1 · Bookkeeping Fees	462.00
801.3 · Accounting Fees	1,600.00
801.4 · Consultants	7,225.00
Total 801 · Professional Fees	<u>9,287.00</u>
810 · Education/TraininTransp	300.00
850 · Communications	99.98
921 · Electric	324.29

Total Expense 28,149.57

Net Income -27,813.17

## Leelanau Township Library Profit & Loss Budget Performance August 2024

	Aug 24	Apr - Aug 24	YTD Budget	Annual Budget
<b>Income</b>				
402 · Property Tax Capture	-278.77	24,624.51	243,000.64	267,625.15
566 · State Grants, Culture				
566.1 · State Library Aid	0.00	2,090.10	9.90	2,100.00
<b>Total 566 · State Grants, Culture</b>	<b>0.00</b>	<b>2,090.10</b>	<b>9.90</b>	<b>2,100.00</b>
581 · County Penal Fines	0.00	0.00	2,300.00	2,300.00
602 · In House Revenues	124.00	1,183.00	17.00	1,200.00
669 · Investment Interest	241.17	1,280.57	-530.57	750.00
674 · Private Donations				
674.3 · Donations-Unrestricted	0.00	2,054.21	1,445.79	3,500.00
674.1 · Restricted Donation	250.00	15,742.20		
<b>Total 674 · Private Donations</b>	<b>250.00</b>	<b>17,796.41</b>	<b>1,445.79</b>	<b>3,500.00</b>
687 · Rebates & Misc. Revenue	0.00	586.72		
<b>Total Income</b>	<b>336.40</b>	<b>47,561.31</b>	<b>246,242.76</b>	<b>277,475.15</b>
<b>Expense</b>				
701 · Payroll Expenses	11,908.54	45,273.66		
702 · Salaries and Wages	0.00	0.00	60,012.01	105,285.67
703 · Social Security - Employer	715.78	2,637.84	3,890.16	6,528.00
704 · Medicare - Employer	167.40	616.90	910.10	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	8,328.54	8,471.46	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
<b>Total 717 · INSURANCE</b>	<b>0.00</b>	<b>0.00</b>	<b>4,850.00</b>	<b>4,850.00</b>
726 · SUPPLIES				
727 · OFFICE MATERIALS				
727.1 · Postage	5.11	462.09	187.91	650.00
727.2 · Printing	0.00	425.00	-225.00	200.00
727.3 · Office Supplies	168.13	2,332.34	2,667.66	5,000.00
<b>Total 727 · OFFICE MATERIALS</b>	<b>173.24</b>	<b>3,219.43</b>	<b>2,630.57</b>	<b>5,850.00</b>
<b>Total 726 · SUPPLIES</b>	<b>173.24</b>	<b>3,219.43</b>	<b>2,630.57</b>	<b>5,850.00</b>
728 · Repairs & Maintenance	320.00	1,563.27	3,936.73	5,500.00
729 · Building Supplies	0.00	268.11	231.89	500.00
730 · Furnishings/Equipment	0.00	38.97	1,461.03	1,500.00
741 · Books	1,615.80	6,358.78	11,641.22	18,000.00
742 · Audio Books	0.00	0.00	500.00	500.00
743 · Periodicals	253.94	1,183.16	1,316.84	2,500.00
744 · Digital Materials	544.07	2,736.52	7,363.48	10,100.00
745 · Movies	44.91	186.15	813.85	1,000.00
746 · Library of Things	0.00	0.00	1,000.00	1,000.00
747 · Programs	9.06	3,582.85	-832.85	2,750.00



## Leelanau Township Library Profit & Loss Budget Performance August 2024

	Aug 24	Apr - Aug 24	YTD Budget	Annual Budget
<b>750 - Information and Technology</b>	997.47	2,036.42	5,213.58	7,250.00
<b>760 - PR and Advertising</b>	0.00	0.00	1,500.00	1,500.00
<b>801 - Professional Fees</b>				
<b>801.1 - Bookkeeping Fees</b>	462.00	1,440.50	3,059.50	4,500.00
<b>801.2 - Legal Fees</b>	0.00	0.00	1,000.00	1,000.00
<b>801.3 - Accounting Fees</b>	1,800.00	1,600.00	3,400.00	5,000.00
<b>801.4 - Consultants</b>	7,225.00	14,450.00	17,550.00	32,000.00
<b>801.5 - Recording Secretary</b>	0.00	0.00	600.00	600.00
<b>Total 801 - Professional Fees</b>	9,287.00	17,490.50	25,609.50	43,100.00
<b>802 - Dues</b>	0.00	1,021.56	978.44	2,000.00
<b>810 - Education/TrainInTransp</b>	300.00	300.00	1,700.00	2,000.00
<b>850 - Communications</b>	99.98	119.98	1,080.02	1,200.00
<b>920 - Heating</b>	0.00	0.00	2,000.00	2,000.00
<b>921 - Electric</b>	324.29	1,135.20	3,064.80	4,200.00
<b>922 - Sewer Use Fee</b>	0.00	0.00	800.00	800.00
<b>955 - Misc Expense/Contingency</b>				
<b>955.2 - Miscellaneous</b>	0.00	69.39	630.61	700.00
<b>955.1 - Bank Service Charges</b>	0.00	2.40		
<b>Total 955 - Misc Expense/Contingency</b>	0.00	71.79	630.61	700.00
<b>Total Expense</b>	28,149.57	98,169.63	158,784.44	256,951.67
<b>Net Income</b>	<u>-27,813.17</u>	<u>-50,608.32</u>	<u>87,458.32</u>	<u>20,523.48</u>

11:12 AM  
08/12/24  
Accrual Basis

Leelanau Township Library  
General Ledger  
As of August 31, 2024

	Type	Date	Num	Name	Memo	Split	Amount	Balance
000-001 - HB Checking 0284								9,122.11
	Check	08/01/2024	auto	Google	Google Workspace	750 - Information and Technology	-28.80	9,093.31
	Liability Check	08/01/2024		QuickBooks Payroll Service	Created by Payroll Service on 07/31/2024	2111 - *Direct Deposit Liabilities	-3,167.00	5,926.31
	Paycheck	08/02/2024	direct dep	Erin A Connolly	Direct Deposit	-SPLIT-	0.00	5,926.31
	Paycheck	08/02/2024	direct dep	Julie A Preneta	Direct Deposit	-SPLIT-	0.00	5,926.31
	Paycheck	08/02/2024	direct dep	Marie E Gaspari	Direct Deposit	-SPLIT-	0.00	5,926.31
	Paycheck	08/02/2024	direct dep	Mary Ann Lessaline	Direct Deposit	-SPLIT-	0.00	5,926.31
	Check	08/07/2024	DC	YES!	Annual Subscription	743 - Periodicals	-16.00	5,911.31
	Check	08/08/2024	auto	Adobe Inc	2447760566: Acrobat Pro	750 - Information and Technology	-29.99	5,881.32
	Check	08/13/2024	DC	The New Yorker	1 year subscription	743 - Periodicals	-169.99	5,711.33
	Check	08/13/2024	DC	Fine Woodworking	2 year subscription	743 - Periodicals	-68.95	5,642.38
	Deposit	08/13/2024			Deposit	747 - Programs	8.00	5,648.38
	Check	08/14/2024	1233	County of Leelanau*	Property Tax adjustment (2)	-SPLIT-	-278.77	5,369.61
	Check	08/14/2024	1234	NelLink Business Solutions	149019	750 - Information and Technology	-626.00	4,744.61
	Check	08/14/2024	1235	Amazon Capital Services	August 2024: 1JNQ-Y3RW-7PDL	-SPLIT-	-864.04	4,990.57
	Check	08/14/2024	1236	Cengage Learning Inc/Gale	195127: July/August 2024	-SPLIT-	-923.91	4,066.66
	Check	08/14/2024	1237	Baker & Taylor	L6463842: July 2024	-SPLIT-	-1,165.95	2,900.71
	Check	08/14/2024	1238	Consumers Energy	1030 4900 3678: Jun/Jul 2024	921 - Electric	-824.29	2,076.42
	Check	08/14/2024	1239	Overdrive Inc	July 2024: 11 Units	744 - Digital Materials	-544.07	2,032.35
	Check	08/14/2024	1240	Tobin & Co., P.C.	100004860: 2023 Audit	801.3 - Accounting Fees	-1,600.00	492.35
	Check	08/14/2024	1241	Charter Communications	006323301072224: Jul/Aug 2024	-SPLIT-	-179.99	252.37
	Check	08/14/2024	1242	T-Mobile	974287504: August 2024 billing	750 - Information and Technology	-63.70	198.67
	Check	08/14/2024	1243	ReThinking Libraries LLC	2377: Phase 2	801.4 - Consultants	-7,026.33	-7,026.33
	Check	08/14/2024	1244	Ed Kolerik	July 2024 cleanings	728 - Repairs & Maintenance	-820.00	-7,946.33
	Check	08/14/2024	1245	Bookkeeping Services Inc	7894: July 2024	801.1 - Bookkeeping Fees	-462.00	-7,808.33
	Transfer	08/14/2024			Funds Transfer	000-002 - HB MM Savings 0287	22,650.00	14,941.67
	Liability Check	08/15/2024		QuickBooks Payroll Service	Created by Payroll Service on 08/14/2024	2111 - *Direct Deposit Liabilities	-3,220.77	11,620.90
	Liability Check	08/15/2024	EFTPS	United States Treasury	92-2059516 - 941 July 2024	-SPLIT-	-1,616.74	10,105.16
	Paycheck	08/16/2024	direct dep	Erin A Connolly	Direct Deposit	-SPLIT-	0.00	10,105.16
	Paycheck	08/16/2024	direct dep	Marie E Gaspari	Direct Deposit	-SPLIT-	0.00	10,105.16
	Paycheck	08/16/2024	direct dep	Mary Ann Lessaline	Direct Deposit	-SPLIT-	0.00	10,105.16
	Paycheck	08/16/2024	direct dep	Julie A Preneta	Direct Deposit	-SPLIT-	0.00	10,105.16
	Check	08/16/2024	DC	Postmaster	postage to Terre Haute IN	727.1 - Postage	-5.11	10,100.05
	Check	08/21/2024	online	Blue Care Network of Michigan	24222061094: September 2024	709 - Health Insurance	-1,388.99	8,711.99
	Check	08/21/2024	online	The Michigan Library Association	MLA Annual Conference 10/16/24-10/18/24	810 - Education/TraininTransp	-300.00	8,411.99
	Check	08/28/2024	auto	Intuit	monthly payroll service	701 - Payroll Expenses	-25.44	8,386.52
	Liability Check	08/28/2024		QuickBooks Payroll Service	Created by Payroll Service on 08/27/2024	2111 - *Direct Deposit Liabilities	-3,217.84	5,168.68
	Paycheck	08/30/2024	direct dep	Erin A Connolly	Direct Deposit	-SPLIT-	0.00	5,168.68
	Paycheck	08/30/2024	direct dep	Marie E Gaspari	Direct Deposit	-SPLIT-	0.00	5,168.68
	Paycheck	08/30/2024	direct dep	Mary Ann Lessaline	Direct Deposit	-SPLIT-	0.00	5,168.68
	Paycheck	08/30/2024	direct dep	Julie A Preneta	Direct Deposit	-SPLIT-	0.00	5,168.68
	Check	08/30/2024	online	Charter Communications	006323301082124: August billing	-SPLIT-	-179.99	4,988.70
Total 000-001 - HB Checking 0284							-4,133.41	4,988.70
000-002 - HB MM Savings 0297								286,367.32
	Deposit	08/05/2024			Deposit	-SPLIT-	374.00	286,781.32
	Transfer	08/14/2024			Funds Transfer	000-001 - HB Checking 0284	-22,650.00	274,081.32
	Deposit	08/31/2024			Interest	669 - Investment Interest	241.17	274,322.49
Total 000-002 - HB MM Savings 0297							-22,034.83	274,322.49
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								35,000.00
Total 000-005 - HB CD 7234								35,000.00
000-006 - HB CD 7247								20,000.00
Total 000-006 - HB CD 7247								20,000.00
11000 - Accounts Receivable								0.00
Total 11000 - Accounts Receivable								0.00
12000 - Undeposited Funds								0.00

11:12 AM  
08/12/24  
Accrual Basis

Leelanau Township Library  
General Ledger  
As of August 31, 2024

Type	Date	Num	Name	Memo	Split	Amount	Balance
Total 12000 - Undeposited Funds							0.00
16000 - Capital Improvement							0.00
Total 16000 - Capital Improvement							0.00
20000 - Accounts Payable							0.00
Total 20000 - Accounts Payable							0.00
2111 - *Direct Deposit Liabilities							0.00
Liability Check	08/01/2024		QuickBooks Payroll Service	Created by Payroll Service on 07/31/2024	000-001 - HB Checking 0284	3,167.00	3,167.00
Paycheck	08/02/2024	direct dep	Erin A Connolly	Direct Deposit	000-001 - HB Checking 0284	-887.63	2,279.37
Paycheck	08/02/2024	direct dep	Julie A Preneta	Direct Deposit	000-001 - HB Checking 0284	-1,531.78	747.69
Paycheck	08/02/2024	direct dep	Marie E Gaspari	Direct Deposit	000-001 - HB Checking 0284	-333.45	414.14
Paycheck	08/02/2024	direct dep	Mary Ann Lassaline	Direct Deposit	000-001 - HB Checking 0284	-414.14	0.00
Liability Check	08/15/2024		QuickBooks Payroll Service	Created by Payroll Service on 08/14/2024	000-001 - HB Checking 0284	3,220.77	3,220.77
Paycheck	08/16/2024	direct dep	Erin A Connolly	Direct Deposit	000-001 - HB Checking 0284	-819.45	2,401.32
Paycheck	08/16/2024	direct dep	Julie A Preneta	Direct Deposit	000-001 - HB Checking 0284	-1,531.78	869.56
Paycheck	08/16/2024	direct dep	Marie E Gaspari	Direct Deposit	000-001 - HB Checking 0284	-486.59	382.97
Paycheck	08/16/2024	direct dep	Mary Ann Lassaline	Direct Deposit	000-001 - HB Checking 0284	-392.67	0.00
Liability Check	08/29/2024		QuickBooks Payroll Service	Created by Payroll Service on 08/27/2024	000-001 - HB Checking 0284	3,217.84	3,217.84
Paycheck	08/30/2024	direct dep	Erin A Connolly	Direct Deposit	000-001 - HB Checking 0284	-845.02	2,372.82
Paycheck	08/30/2024	direct dep	Julie A Preneta	Direct Deposit	000-001 - HB Checking 0284	-1,531.78	841.04
Paycheck	08/30/2024	direct dep	Marie E Gaspari	Direct Deposit	000-001 - HB Checking 0284	-333.45	607.59
Paycheck	08/30/2024	direct dep	Mary Ann Lassaline	Direct Deposit	000-001 - HB Checking 0284	-507.59	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							-460.69
Paycheck	08/02/2024	direct dep	Erin A Connolly	Direct Deposit	000-001 - HB Checking 0284	-30.60	-481.29
Paycheck	08/02/2024	direct dep	Erin A Connolly	Direct Deposit	000-001 - HB Checking 0284	-30.60	-511.89
Paycheck	08/02/2024	direct dep	Erin A Connolly	Direct Deposit	000-001 - HB Checking 0284	0.00	-511.89
Paycheck	08/02/2024	direct dep	Erin A Connolly	Direct Deposit	000-001 - HB Checking 0284	0.00	-511.89
Paycheck	08/02/2024	direct dep	Julie A Preneta	Direct Deposit	000-001 - HB Checking 0284	-58.87	-570.76
Paycheck	08/02/2024	direct dep	Julie A Preneta	Direct Deposit	000-001 - HB Checking 0284	-58.87	-629.63
Paycheck	08/02/2024	direct dep	Julie A Preneta	Direct Deposit	000-001 - HB Checking 0284	0.00	-629.63
Paycheck	08/02/2024	direct dep	Julie A Preneta	Direct Deposit	000-001 - HB Checking 0284	0.00	-629.63
Paycheck	08/02/2024	direct dep	Marie E Gaspari	Direct Deposit	000-001 - HB Checking 0284	0.00	-629.63
Paycheck	08/02/2024	direct dep	Marie E Gaspari	Direct Deposit	000-001 - HB Checking 0284	-8.94	-638.57
Paycheck	08/02/2024	direct dep	Mary Ann Lassaline	Direct Deposit	000-001 - HB Checking 0284	0.00	-638.57
Paycheck	08/02/2024	direct dep	Mary Ann Lassaline	Direct Deposit	000-001 - HB Checking 0284	-12.41	-651.98
Paycheck	08/16/2024	direct dep	Erin A Connolly	Direct Deposit	000-001 - HB Checking 0284	-28.20	-680.18
Paycheck	08/16/2024	direct dep	Erin A Connolly	Direct Deposit	000-001 - HB Checking 0284	-28.20	-708.38
Paycheck	08/16/2024	direct dep	Erin A Connolly	Direct Deposit	000-001 - HB Checking 0284	0.00	-708.38
Paycheck	08/16/2024	direct dep	Erin A Connolly	Direct Deposit	000-001 - HB Checking 0284	0.00	-708.38
Paycheck	08/16/2024	direct dep	Julie A Preneta	Direct Deposit	000-001 - HB Checking 0284	-58.87	-767.25
Paycheck	08/16/2024	direct dep	Julie A Preneta	Direct Deposit	000-001 - HB Checking 0284	-58.87	-826.12
Paycheck	08/16/2024	direct dep	Julie A Preneta	Direct Deposit	000-001 - HB Checking 0284	0.00	-826.12
Paycheck	08/16/2024	direct dep	Julie A Preneta	Direct Deposit	000-001 - HB Checking 0284	0.00	-826.12
Paycheck	08/16/2024	direct dep	Marie E Gaspari	Direct Deposit	000-001 - HB Checking 0284	0.00	-826.12
Paycheck	08/16/2024	direct dep	Marie E Gaspari	Direct Deposit	000-001 - HB Checking 0284	-14.63	-840.75
Paycheck	08/16/2024	direct dep	Mary Ann Lassaline	Direct Deposit	000-001 - HB Checking 0284	0.00	-840.75
Paycheck	08/16/2024	direct dep	Mary Ann Lassaline	Direct Deposit	000-001 - HB Checking 0284	-11.45	-852.20
Paycheck	08/30/2024	direct dep	Erin A Connolly	Direct Deposit	000-001 - HB Checking 0284	-29.10	-881.30
Paycheck	08/30/2024	direct dep	Erin A Connolly	Direct Deposit	000-001 - HB Checking 0284	-29.10	-910.40
Paycheck	08/30/2024	direct dep	Erin A Connolly	Direct Deposit	000-001 - HB Checking 0284	0.00	-910.40
Paycheck	08/30/2024	direct dep	Erin A Connolly	Direct Deposit	000-001 - HB Checking 0284	0.00	-910.40
Paycheck	08/30/2024	direct dep	Julie A Preneta	Direct Deposit	000-001 - HB Checking 0284	-58.87	-969.27
Paycheck	08/30/2024	direct dep	Julie A Preneta	Direct Deposit	000-001 - HB Checking 0284	-68.67	-1,028.14
Paycheck	08/30/2024	direct dep	Julie A Preneta	Direct Deposit	000-001 - HB Checking 0284	0.00	-1,028.14
Paycheck	08/30/2024	direct dep	Julie A Preneta	Direct Deposit	000-001 - HB Checking 0284	0.00	-1,028.14
Paycheck	08/30/2024	direct dep	Marie E Gaspari	Direct Deposit	000-001 - HB Checking 0284	0.00	-1,028.14
Paycheck	08/30/2024	direct dep	Marie E Gaspari	Direct Deposit	000-001 - HB Checking 0284	-9.94	-1,038.08

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Accrual Basis

Leelanau Township Library  
General Ledger  
As of August 31, 2024

Type	Date	Num	Name	Memo	Split	Amount	Balance	
Paycheck	08/30/2024	direct dep	Mary Ann Lessaline	Direct Deposit	000-001 - HB Checking 0284	0.00	-1,038.08	
Paycheck	08/30/2024	direct dep	Mary Ann Lessaline	Direct Deposit	000-001 - HB Checking 0284	-16.28	-1,053.36	
<b>Total 24000 - Payroll Liabilities</b>							<b>-602.87</b>	<b>-1,053.36</b>
<b>241 - MI State Withholding</b>								<b>-848.20</b>
Paycheck	08/02/2024	direct dep	Erin A Connolly	Direct Deposit	000-001 - HB Checking 0284	-23.74	-871.94	
Paycheck	08/02/2024	direct dep	Julie A Preneta	Direct Deposit	000-001 - HB Checking 0284	-62.69	-934.63	
Paycheck	08/02/2024	direct dep	Marie E Gaspari	Direct Deposit	000-001 - HB Checking 0284	-6.49	-941.02	
Paycheck	08/02/2024	direct dep	Mary Ann Lessaline	Direct Deposit	000-001 - HB Checking 0284	-10.38	-951.40	
Paycheck	08/16/2024	direct dep	Erin A Connolly	Direct Deposit	000-001 - HB Checking 0284	-20.44	-971.84	
Paycheck	08/16/2024	direct dep	Julie A Preneta	Direct Deposit	000-001 - HB Checking 0284	-62.69	-1,034.43	
Paycheck	08/16/2024	direct dep	Marie E Gaspari	Direct Deposit	000-001 - HB Checking 0284	-13.88	-1,048.31	
Paycheck	08/16/2024	direct dep	Mary Ann Lessaline	Direct Deposit	000-001 - HB Checking 0284	-8.88	-1,057.19	
Paycheck	08/30/2024	direct dep	Erin A Connolly	Direct Deposit	000-001 - HB Checking 0284	-21.68	-1,078.87	
Paycheck	08/30/2024	direct dep	Julie A Preneta	Direct Deposit	000-001 - HB Checking 0284	-62.69	-1,141.46	
Paycheck	08/30/2024	direct dep	Marie E Gaspari	Direct Deposit	000-001 - HB Checking 0284	-6.49	-1,147.95	
Paycheck	08/30/2024	direct dep	Mary Ann Lessaline	Direct Deposit	000-001 - HB Checking 0284	-14.89	-1,162.84	
<b>Total 241 - MI State Withholding</b>							<b>-314.84</b>	<b>-1,162.84</b>
<b>242 - Federal Withholding</b>								<b>-318.00</b>
Paycheck	08/02/2024	direct dep	Erin A Connolly	Direct Deposit	000-001 - HB Checking 0284	0.00	-318.00	
Paycheck	08/02/2024	direct dep	Julie A Preneta	Direct Deposit	000-001 - HB Checking 0284	-169.00	-477.00	
Paycheck	08/02/2024	direct dep	Marie E Gaspari	Direct Deposit	000-001 - HB Checking 0284	0.00	-477.00	
Paycheck	08/02/2024	direct dep	Mary Ann Lessaline	Direct Deposit	000-001 - HB Checking 0284	0.00	-477.00	
Liability Check	08/16/2024	EFTPS	United States Treasury	92-2059516 - 941 July 2024	000-001 - HB Checking 0284	318.00	-159.00	
Paycheck	08/16/2024	direct dep	Erin A Connolly	Direct Deposit	000-001 - HB Checking 0284	0.00	-159.00	
Paycheck	08/16/2024	direct dep	Julie A Preneta	Direct Deposit	000-001 - HB Checking 0284	-169.00	-318.00	
Paycheck	08/16/2024	direct dep	Marie E Gaspari	Direct Deposit	000-001 - HB Checking 0284	0.00	-318.00	
Paycheck	08/16/2024	direct dep	Mary Ann Lessaline	Direct Deposit	000-001 - HB Checking 0284	0.00	-318.00	
Paycheck	08/30/2024	direct dep	Erin A Connolly	Direct Deposit	000-001 - HB Checking 0284	0.00	-318.00	
Paycheck	08/30/2024	direct dep	Julie A Preneta	Direct Deposit	000-001 - HB Checking 0284	-169.00	-477.00	
Paycheck	08/30/2024	direct dep	Marie E Gaspari	Direct Deposit	000-001 - HB Checking 0284	0.00	-477.00	
Paycheck	08/30/2024	direct dep	Mary Ann Lessaline	Direct Deposit	000-001 - HB Checking 0284	0.00	-477.00	
<b>Total 242 - Federal Withholding</b>							<b>-169.00</b>	<b>-477.00</b>
<b>243 - Social Security - Co</b>								<b>-485.35</b>
Paycheck	08/02/2024	direct dep	Erin A Connolly	Direct Deposit	000-001 - HB Checking 0284	-63.24	-548.59	
Paycheck	08/02/2024	direct dep	Julie A Preneta	Direct Deposit	000-001 - HB Checking 0284	-121.88	-670.25	
Paycheck	08/02/2024	direct dep	Marie E Gaspari	Direct Deposit	000-001 - HB Checking 0284	-22.82	-693.07	
Paycheck	08/02/2024	direct dep	Mary Ann Lessaline	Direct Deposit	000-001 - HB Checking 0284	-28.60	-721.57	
Liability Check	08/16/2024	EFTPS	United States Treasury	92-2059516 - 941 July 2024	000-001 - HB Checking 0284	485.35	-236.22	
Paycheck	08/16/2024	direct dep	Erin A Connolly	Direct Deposit	000-001 - HB Checking 0284	-58.28	-294.50	
Paycheck	08/16/2024	direct dep	Julie A Preneta	Direct Deposit	000-001 - HB Checking 0284	-121.67	-416.17	
Paycheck	08/16/2024	direct dep	Marie E Gaspari	Direct Deposit	000-001 - HB Checking 0284	-33.60	-449.77	
Paycheck	08/16/2024	direct dep	Mary Ann Lessaline	Direct Deposit	000-001 - HB Checking 0284	-20.31	-470.08	
Paycheck	08/30/2024	direct dep	Erin A Connolly	Direct Deposit	000-001 - HB Checking 0284	-60.14	-530.22	
Paycheck	08/30/2024	direct dep	Julie A Preneta	Direct Deposit	000-001 - HB Checking 0284	-121.66	-651.88	
Paycheck	08/30/2024	direct dep	Marie E Gaspari	Direct Deposit	000-001 - HB Checking 0284	-22.82	-674.70	
Paycheck	08/30/2024	direct dep	Mary Ann Lessaline	Direct Deposit	000-001 - HB Checking 0284	-35.08	-709.78	
<b>Total 243 - Social Security - Co</b>							<b>-230.43</b>	<b>-716.78</b>
<b>244 - Medicare - Co</b>								<b>-113.62</b>
Paycheck	08/02/2024	direct dep	Erin A Connolly	Direct Deposit	000-001 - HB Checking 0284	-14.78	-128.31	
Paycheck	08/02/2024	direct dep	Julie A Preneta	Direct Deposit	000-001 - HB Checking 0284	-28.45	-156.76	
Paycheck	08/02/2024	direct dep	Marie E Gaspari	Direct Deposit	000-001 - HB Checking 0284	-5.34	-162.10	
Paycheck	08/02/2024	direct dep	Mary Ann Lessaline	Direct Deposit	000-001 - HB Checking 0284	-6.66	-168.76	
Liability Check	08/16/2024	EFTPS	United States Treasury	92-2059516 - 941 July 2024	000-001 - HB Checking 0284	113.62	-55.24	
Paycheck	08/16/2024	direct dep	Erin A Connolly	Direct Deposit	000-001 - HB Checking 0284	-13.63	-68.87	
Paycheck	08/16/2024	direct dep	Julie A Preneta	Direct Deposit	000-001 - HB Checking 0284	-28.46	-97.33	
Paycheck	08/16/2024	direct dep	Marie E Gaspari	Direct Deposit	000-001 - HB Checking 0284	-7.86	-105.19	
Paycheck	08/16/2024	direct dep	Mary Ann Lessaline	Direct Deposit	000-001 - HB Checking 0284	-6.16	-111.35	
Paycheck	08/30/2024	direct dep	Erin A Connolly	Direct Deposit	000-001 - HB Checking 0284	-14.06	-125.41	
Paycheck	08/30/2024	direct dep	Julie A Preneta	Direct Deposit	000-001 - HB Checking 0284	-28.45	-153.86	

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Accrual Basis

Leelanau Township Library  
General Ledger  
As of August 31, 2024

Type	Date	Num	Name	Memo	Split	Amount	Balance	
Paycheck	08/30/2024	direct dep	Marie E Gaspari	Direct Deposit	000-001 - HB Checking 0284	-5.34	-159.20	
Paycheck	08/30/2024	direct dep	Mary Ann Lassaline	Direct Deposit	000-001 - HB Checking 0284	-8.20	-167.40	
<b>Total 244 - Medicare - Co</b>							<b>-53.88</b>	<b>-167.40</b>
<b>245 - MI Unemployment</b>								<b>0.00</b>
<b>Total 245 - MI Unemployment</b>								<b>0.00</b>
<b>247 - Social Security - Employee</b>								<b>-485.35</b>
Paycheck	08/02/2024	direct dep	Erin A Connolly	Direct Deposit	000-001 - HB Checking 0284	-53.24	-548.59	
Paycheck	08/02/2024	direct dep	Julie A Preneta	Direct Deposit	000-001 - HB Checking 0284	-121.68	-670.26	
Paycheck	08/02/2024	direct dep	Marie E Gaspari	Direct Deposit	000-001 - HB Checking 0284	-22.82	-693.07	
Paycheck	08/02/2024	direct dep	Mary Ann Lassaline	Direct Deposit	000-001 - HB Checking 0284	-28.60	-721.67	
Liability Check	08/16/2024	EFTPS	United States Treasury	92-2059518 - 941 July 2024	000-001 - HB Checking 0284	485.85	-236.22	
Paycheck	08/16/2024	direct dep	Erin A Connolly	Direct Deposit	000-001 - HB Checking 0284	-58.28	-294.50	
Paycheck	08/16/2024	direct dep	Julie A Preneta	Direct Deposit	000-001 - HB Checking 0284	-121.67	-416.17	
Paycheck	08/16/2024	direct dep	Marie E Gaspari	Direct Deposit	000-001 - HB Checking 0284	-33.60	-449.77	
Paycheck	08/16/2024	direct dep	Mary Ann Lassaline	Direct Deposit	000-001 - HB Checking 0284	-26.31	-476.08	
Paycheck	08/30/2024	direct dep	Erin A Connolly	Direct Deposit	000-001 - HB Checking 0284	-60.14	-536.22	
Paycheck	08/30/2024	direct dep	Julie A Preneta	Direct Deposit	000-001 - HB Checking 0284	-121.08	-657.30	
Paycheck	08/30/2024	direct dep	Marie E Gaspari	Direct Deposit	000-001 - HB Checking 0284	-22.82	-680.70	
Paycheck	08/30/2024	direct dep	Mary Ann Lassaline	Direct Deposit	000-001 - HB Checking 0284	-35.08	-715.78	
<b>Total 247 - Social Security - Employee</b>							<b>-230.43</b>	<b>-716.78</b>
<b>248 - Medicare - Employee</b>								<b>-113.52</b>
Paycheck	08/02/2024	direct dep	Erin A Connolly	Direct Deposit	000-001 - HB Checking 0284	-14.79	-128.31	
Paycheck	08/02/2024	direct dep	Julie A Preneta	Direct Deposit	000-001 - HB Checking 0284	-28.45	-156.76	
Paycheck	08/02/2024	direct dep	Marie E Gaspari	Direct Deposit	000-001 - HB Checking 0284	-6.34	-162.10	
Paycheck	08/02/2024	direct dep	Mary Ann Lassaline	Direct Deposit	000-001 - HB Checking 0284	-6.88	-168.76	
Liability Check	08/15/2024	EFTPS	United States Treasury	92-2059518 - 941 July 2024	000-001 - HB Checking 0284	113.62	-55.24	
Paycheck	08/16/2024	direct dep	Erin A Connolly	Direct Deposit	000-001 - HB Checking 0284	-13.63	-68.87	
Paycheck	08/16/2024	direct dep	Julie A Preneta	Direct Deposit	000-001 - HB Checking 0284	-28.46	-97.33	
Paycheck	08/16/2024	direct dep	Marie E Gaspari	Direct Deposit	000-001 - HB Checking 0284	-7.86	-105.19	
Paycheck	08/16/2024	direct dep	Mary Ann Lassaline	Direct Deposit	000-001 - HB Checking 0284	-6.16	-111.35	
Paycheck	08/30/2024	direct dep	Erin A Connolly	Direct Deposit	000-001 - HB Checking 0284	-14.06	-125.41	
Paycheck	08/30/2024	direct dep	Julie A Preneta	Direct Deposit	000-001 - HB Checking 0284	-28.46	-153.86	
Paycheck	08/30/2024	direct dep	Marie E Gaspari	Direct Deposit	000-001 - HB Checking 0284	-6.34	-159.20	
Paycheck	08/30/2024	direct dep	Mary Ann Lassaline	Direct Deposit	000-001 - HB Checking 0284	-8.20	-167.40	
<b>Total 248 - Medicare - Employee</b>							<b>-53.88</b>	<b>-167.40</b>
<b>249 - Federal Unemployment - Co</b>								<b>0.00</b>
<b>Total 249 - Federal Unemployment - Co</b>								<b>0.00</b>
<b>30000 - Opening Balance Equity</b>								<b>-239,934.79</b>
<b>Total 30000 - Opening Balance Equity</b>								<b>-239,934.79</b>
<b>32000 - Retained Earnings</b>								<b>-140,625.16</b>
<b>Total 32000 - Retained Earnings</b>								<b>-140,625.16</b>
<b>400 - INCOME</b>								<b>0.00</b>
<b>Total 400 - INCOME</b>								<b>0.00</b>
<b>402 - Property Tax Capture</b>								<b>-24,803.28</b>
Check	08/14/2024	1233	County of Leelanau*	008-451-015-00	000-001 - HB Checking 0284	164.94	-24,738.34	
Check	08/14/2024	1233	County of Leelanau*	008-451-016-00	000-001 - HB Checking 0284	113.83	-24,624.51	
<b>Total 402 - Property Tax Capture</b>							<b>278.77</b>	<b>-24,624.51</b>
<b>566 - State Grants, Culture</b>								<b>-2,090.10</b>
<b>566.2 - Other Grants</b>								<b>0.00</b>
<b>Total 566.2 - Other Grants</b>								<b>0.00</b>
<b>566.1 - State Library Aid</b>								<b>-2,090.10</b>
<b>Total 566.1 - State Library Aid</b>								<b>-2,090.10</b>
<b>566 - State Grants, Culture - Other</b>								<b>0.00</b>
<b>Total 566 - State Grants, Culture - Other</b>								<b>0.00</b>
<b>Total 566 - State Grants, Culture</b>								<b>-2,090.10</b>
<b>581 - County Penal Fines</b>								<b>0.00</b>
<b>Total 581 - County Penal Fines</b>								<b>0.00</b>
<b>602 - In House Revenues</b>								<b>-1,059.00</b>
Deposit	08/05/2024	Cash		VLF	000-002 - HB MM Savings 0297	-50.00	-1,109.00	

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Accrual Basis

Leelanau Township Library  
General Ledger  
As of August 31, 2024

Type	Date	Num	Name	Memo	Split	Amount	Balance	
Deposit	08/05/2024	3668	Herlow	VLF	000-002 · HB MM Savings 0297	-44.00	-1,183.00	
Total 602 · In House Revenues							-124.00	-1,183.00
669 · Investment Interest								-1,039.40
Deposit	08/31/2024			Interest	000-002 · HB MM Savings 0297	-241.17	-1,280.57	
Total 669 · Investment Interest							-241.17	-1,280.57
674 · Private Donations								-17,548.41
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								-2,054.21
Total 674.3 · Donations-Unrestricted								-2,054.21
674.2 · Temporary Restricted Donation								0.00
Total 674.2 · Temporary Restricted Donation								0.00
674.1 · Restricted Donation								-15,492.20
Deposit	08/05/2024	10404	Glen Lake Community Library	Shared Grant	000-002 · HB MM Savings 0297	-250.00	-15,742.20	
Total 674.1 · Restricted Donation							-250.00	-15,742.20
674 · Private Donations - Other								0.00
Total 674 · Private Donations - Other								0.00
Total 674 · Private Donations							-250.00	-17,796.41
687 · Rebates & Misc. Revenue								-686.72
Total 687 · Rebates & Misc. Revenue								-686.72
700 · EXPENDITURE/EXPENSE								0.00
Total 700 · EXPENDITURE/EXPENSE								0.00
701 · Payroll Expenses								33,369.12
Paycheck	08/02/2024	direct dep	Erin A Connolly	Direct Deposit	000-001 · HB Checking 0284	1,020.00	34,385.12	
Paycheck	08/02/2024	direct dep	Erin A Connolly	Direct Deposit	000-001 · HB Checking 0284	30.80	34,415.72	
Paycheck	08/02/2024	direct dep	Erin A Connolly	Direct Deposit	000-001 · HB Checking 0284	0.00	34,415.72	
Paycheck	08/02/2024	direct dep	Julie A Preneta	Direct Deposit	000-001 · HB Checking 0284	1,982.95	36,378.07	
Paycheck	08/02/2024	direct dep	Julie A Preneta	Direct Deposit	000-001 · HB Checking 0284	58.87	36,436.94	
Paycheck	08/02/2024	direct dep	Julie A Preneta	Direct Deposit	000-001 · HB Checking 0284	0.00	36,436.94	
Paycheck	08/02/2024	direct dep	Marie E Gaspari	Direct Deposit	000-001 · HB Checking 0284	388.10	36,805.04	
Paycheck	08/02/2024	direct dep	Marie E Gaspari	Direct Deposit	000-001 · HB Checking 0284	9.94	36,814.98	
Paycheck	08/02/2024	direct dep	Mary Ann Lassaline	Direct Deposit	000-001 · HB Checking 0284	247.52	37,062.50	
Paycheck	08/02/2024	direct dep	Mary Ann Lassaline	Direct Deposit	000-001 · HB Checking 0284	212.16	37,274.66	
Paycheck	08/02/2024	direct dep	Mary Ann Lassaline	Direct Deposit	000-001 · HB Checking 0284	12.41	37,287.07	
Paycheck	08/16/2024	direct dep	Erin A Connolly	Direct Deposit	000-001 · HB Checking 0284	940.00	38,227.07	
Paycheck	08/16/2024	direct dep	Erin A Connolly	Direct Deposit	000-001 · HB Checking 0284	28.20	38,255.27	
Paycheck	08/16/2024	direct dep	Erin A Connolly	Direct Deposit	000-001 · HB Checking 0284	0.00	38,255.27	
Paycheck	08/16/2024	direct dep	Julie A Preneta	Direct Deposit	000-001 · HB Checking 0284	1,982.95	40,217.62	
Paycheck	08/16/2024	direct dep	Julie A Preneta	Direct Deposit	000-001 · HB Checking 0284	58.87	40,276.49	
Paycheck	08/16/2024	direct dep	Julie A Preneta	Direct Deposit	000-001 · HB Checking 0284	0.00	40,276.49	
Paycheck	08/16/2024	direct dep	Marie E Gaspari	Direct Deposit	000-001 · HB Checking 0284	641.93	40,818.42	
Paycheck	08/16/2024	direct dep	Marie E Gaspari	Direct Deposit	000-001 · HB Checking 0284	14.63	40,833.05	
Paycheck	08/16/2024	direct dep	Mary Ann Lassaline	Direct Deposit	000-001 · HB Checking 0284	424.32	41,257.37	
Paycheck	08/16/2024	direct dep	Mary Ann Lassaline	Direct Deposit	000-001 · HB Checking 0284	11.45	41,268.82	
Check	08/28/2024	auto	Intuit	monthly payroll service	000-001 · HB Checking 0284	25.44	41,294.26	
Paycheck	08/30/2024	direct dep	Erin A Connolly	Direct Deposit	000-001 · HB Checking 0284	580.00	41,874.26	
Paycheck	08/30/2024	direct dep	Erin A Connolly	Direct Deposit	000-001 · HB Checking 0284	390.00	42,264.26	
Paycheck	08/30/2024	direct dep	Erin A Connolly	Direct Deposit	000-001 · HB Checking 0284	29.10	42,293.36	
Paycheck	08/30/2024	direct dep	Erin A Connolly	Direct Deposit	000-001 · HB Checking 0284	0.00	42,293.36	
Paycheck	08/30/2024	direct dep	Julie A Preneta	Direct Deposit	000-001 · HB Checking 0284	1,982.95	44,255.71	
Paycheck	08/30/2024	direct dep	Julie A Preneta	Direct Deposit	000-001 · HB Checking 0284	58.87	44,314.68	
Paycheck	08/30/2024	direct dep	Julie A Preneta	Direct Deposit	000-001 · HB Checking 0284	0.00	44,314.68	
Paycheck	08/30/2024	direct dep	Marie E Gaspari	Direct Deposit	000-001 · HB Checking 0284	388.10	44,682.68	
Paycheck	08/30/2024	direct dep	Marie E Gaspari	Direct Deposit	000-001 · HB Checking 0284	9.94	44,892.62	
Paycheck	08/30/2024	direct dep	Mary Ann Lassaline	Direct Deposit	000-001 · HB Checking 0284	666.76	45,258.38	
Paycheck	08/30/2024	direct dep	Mary Ann Lassaline	Direct Deposit	000-001 · HB Checking 0284	16.28	45,273.66	
Total 701 · Payroll Expenses							11,906.54	46,273.66

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Leelanau Township Library  
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As of August 31, 2024

	Type	Date	Num	Name	Memo	Split	Amount	Balance
<b>702 - Salaries and Wages</b>								0.00
Total 702 - Salaries and Wages								0.00
<b>703 - Social Security - Employer</b>								1,922.08
Paycheck	08/02/2024	direct dep	Erin A Connolly	Direct Deposit		000-001 - HB Checking 0284	63.24	1,985.30
Paycheck	08/02/2024	direct dep	Julie A Preneta	Direct Deposit		000-001 - HB Checking 0284	121.66	2,106.96
Paycheck	08/02/2024	direct dep	Marie E Gaspari	Direct Deposit		000-001 - HB Checking 0284	22.82	2,129.78
Paycheck	08/02/2024	direct dep	Mary Ann Lessaline	Direct Deposit		000-001 - HB Checking 0284	28.80	2,158.28
Paycheck	08/16/2024	direct dep	Erin A Connolly	Direct Deposit		000-001 - HB Checking 0284	68.28	2,216.56
Paycheck	08/16/2024	direct dep	Julie A Preneta	Direct Deposit		000-001 - HB Checking 0284	121.67	2,338.23
Paycheck	08/16/2024	direct dep	Marie E Gaspari	Direct Deposit		000-001 - HB Checking 0284	33.60	2,371.83
Paycheck	08/16/2024	direct dep	Mary Ann Lessaline	Direct Deposit		000-001 - HB Checking 0284	28.31	2,399.14
Paycheck	08/30/2024	direct dep	Erin A Connolly	Direct Deposit		000-001 - HB Checking 0284	60.14	2,458.28
Paycheck	08/30/2024	direct dep	Julie A Preneta	Direct Deposit		000-001 - HB Checking 0284	121.68	2,579.94
Paycheck	08/30/2024	direct dep	Marie E Gaspari	Direct Deposit		000-001 - HB Checking 0284	22.82	2,602.76
Paycheck	08/30/2024	direct dep	Mary Ann Lessaline	Direct Deposit		000-001 - HB Checking 0284	35.08	2,637.84
Total 703 - Social Security - Employer							715.78	2,637.84
<b>704 - Medicare - Employer</b>								449.50
Paycheck	08/02/2024	direct dep	Erin A Connolly	Direct Deposit		000-001 - HB Checking 0284	14.79	464.29
Paycheck	08/02/2024	direct dep	Julie A Preneta	Direct Deposit		000-001 - HB Checking 0284	28.45	492.74
Paycheck	08/02/2024	direct dep	Marie E Gaspari	Direct Deposit		000-001 - HB Checking 0284	6.34	498.08
Paycheck	08/02/2024	direct dep	Mary Ann Lessaline	Direct Deposit		000-001 - HB Checking 0284	6.66	504.74
Paycheck	08/16/2024	direct dep	Erin A Connolly	Direct Deposit		000-001 - HB Checking 0284	13.63	518.37
Paycheck	08/16/2024	direct dep	Julie A Preneta	Direct Deposit		000-001 - HB Checking 0284	28.46	546.83
Paycheck	08/16/2024	direct dep	Marie E Gaspari	Direct Deposit		000-001 - HB Checking 0284	7.86	554.69
Paycheck	08/16/2024	direct dep	Mary Ann Lessaline	Direct Deposit		000-001 - HB Checking 0284	6.16	560.85
Paycheck	08/30/2024	direct dep	Erin A Connolly	Direct Deposit		000-001 - HB Checking 0284	14.06	574.91
Paycheck	08/30/2024	direct dep	Julie A Preneta	Direct Deposit		000-001 - HB Checking 0284	28.46	603.36
Paycheck	08/30/2024	direct dep	Marie E Gaspari	Direct Deposit		000-001 - HB Checking 0284	6.34	608.70
Paycheck	08/30/2024	direct dep	Mary Ann Lessaline	Direct Deposit		000-001 - HB Checking 0284	8.20	616.90
Total 704 - Medicare - Employer							167.40	616.90
<b>705 - MI Unemployment Tax</b>								0.00
Total 705 - MI Unemployment Tax								0.00
<b>707 - Federal Unemployment</b>								0.00
Total 707 - Federal Unemployment								0.00
<b>708 - Bonus</b>								0.00
Total 708 - Bonus								0.00
<b>709 - Health Insurance</b>								6,940.45
Check	08/21/2024	online	Blue Care Network of Michigan	24222051094; September 2024		000-001 - HB Checking 0284	1,388.09	8,328.54
Total 709 - Health Insurance							1,388.09	8,328.54
<b>710 - 401K Pension</b>								0.00
Total 710 - 401K Pension								0.00
<b>717 - INSURANCE</b>								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
<b>726 - SUPPLIES</b>								3,046.19
727 - OFFICE MATERIALS								3,046.19
727.1 - Postage								456.98
Check	08/16/2024	DC	Postmaster	postage to Terre Haute IN		000-001 - HB Checking 0284	5.11	462.09
Total 727.1 - Postage							5.11	462.09
727.2 - Printing								425.00
Total 727.2 - Printing								425.00
727.3 - Office Supplies								2,164.21

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Leelanau Township Library  
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	Type	Date	Num	Name	Memo	Split	Amount	Balance
	Check	08/14/2024	1235	Amazon Capital Services	Office Supplies	000-001 - HB Checking 0284	168.13	2,332.34
Total 727.3 - Office Supplies							168.13	2,332.34
727 - OFFICE MATERIALS - Other								0.00
Total 727 - OFFICE MATERIALS - Other								0.00
Total 727 - OFFICE MATERIALS							173.24	3,218.43
726 - SUPPLIES - Other								0.00
Total 726 - SUPPLIES - Other								0.00
Total 726 - SUPPLIES							173.24	3,218.43
728 - Repairs & Maintenance								1,243.27
	Check	08/14/2024	1244	Ed Kolerik	July 2024 cleanings	000-001 - HB Checking 0284	320.00	1,693.27
Total 728 - Repairs & Maintenance							320.00	1,693.27
729 - Building Supplies								268.11
Total 729 - Building Supplies								268.11
730 - Furnishings/Equipment								38.97
Total 730 - Furnishings/Equipment								38.97
741 - Books								4,742.98
	Check	08/14/2024	1235	Amazon Capital Services	Books	000-001 - HB Checking 0284	125.94	4,885.92
	Check	08/14/2024	1236	Cengage Learning Inc/Gale	84789807	000-001 - HB Checking 0284	28.80	4,897.72
	Check	08/14/2024	1236	Cengage Learning Inc/Gale	84776446	000-001 - HB Checking 0284	181.16	5,029.88
	Check	08/14/2024	1236	Cengage Learning Inc/Gale	84888488	000-001 - HB Checking 0284	163.95	5,192.83
	Check	08/14/2024	1237	Baker & Taylor	2038399470	000-001 - HB Checking 0284	241.95	5,434.78
	Check	08/14/2024	1237	Baker & Taylor	2038404931	000-001 - HB Checking 0284	325.76	5,760.54
	Check	08/14/2024	1237	Baker & Taylor	2038374539	000-001 - HB Checking 0284	188.29	5,948.83
	Check	08/14/2024	1237	Baker & Taylor	2038422140	000-001 - HB Checking 0284	103.84	6,052.67
	Check	08/14/2024	1237	Baker & Taylor	2038418609	000-001 - HB Checking 0284	49.10	6,101.77
	Check	08/14/2024	1237	Baker & Taylor	2038428543	000-001 - HB Checking 0284	12.84	6,114.61
	Check	08/14/2024	1237	Baker & Taylor	2038416606	000-001 - HB Checking 0284	73.57	6,188.18
	Check	08/14/2024	1237	Baker & Taylor	2038425731	000-001 - HB Checking 0284	17.16	6,205.34
	Check	08/14/2024	1237	Baker & Taylor	2038450176	000-001 - HB Checking 0284	163.74	6,369.08
Total 741 - Books							1,616.90	6,368.78
742 - Audio Books								0.00
Total 742 - Audio Books								0.00
743 - Periodicals								929.22
	Check	08/07/2024	DC	YES!	Annual Subscription	000-001 - HB Checking 0284	15.00	944.22
	Check	08/13/2024	DC	The New Yorker	1 year subscription	000-001 - HB Checking 0284	169.99	1,114.21
	Check	08/13/2024	DC	Fine Woodworking	2 year subscription	000-001 - HB Checking 0284	68.85	1,183.06
Total 743 - Periodicals							253.84	1,183.16
744 - Digital Materials								2,192.45
	Check	08/14/2024	1239	Overdrive Inc	July 2024: 11 Units	000-001 - HB Checking 0284	544.07	2,735.62
Total 744 - Digital Materials							544.07	2,735.52
745 - Movies								141.24
	Check	08/14/2024	1235	Amazon Capital Services	Movies/DVD	000-001 - HB Checking 0284	44.91	186.15
Total 745 - Movies							44.91	186.15
746 - Library of Things								0.00
Total 746 - Library of Things								0.00
747 - Programs								3,573.79
	Deposit	08/13/2024		Amazon Capital Services	refund	000-001 - HB Checking 0284	-6.00	3,567.79
	Check	08/14/2024	1235	Amazon Capital Services	Programs	000-001 - HB Checking 0284	16.06	3,583.85
Total 747 - Programs							9.06	3,582.85
750 - Information and Technology								1,038.95
	Check	08/01/2024	auto	Google	Google Workspace	000-001 - HB Checking 0284	28.80	1,067.75
	Check	08/09/2024	auto	Adobe Inc	2447760595: Acrobat Pro	000-001 - HB Checking 0284	29.99	1,097.74
	Check	08/14/2024	1234	Nellink Business Solutions	149019	000-001 - HB Checking 0284	625.00	1,722.74
	Check	08/14/2024	1241	Charter Communications	Internet	000-001 - HB Checking 0284	129.99	1,852.73
	Check	08/14/2024	1242	T-Mobile	874297504: August 2024 billing	000-001 - HB Checking 0284	53.70	1,906.43
	Check	08/30/2024	online	Charter Communications	005323301082124: August billing Internet	000-001 - HB Checking 0284	129.99	2,036.42
Total 750 - Information and Technology							997.47	2,036.42
760 - PR and Advertising								0.00
Total 760 - PR and Advertising								0.00



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Leelanau Township Library  
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	Type	Date	Num	Name	Memo	Split	Amount	Balance
801 - Professional Fees								8,203.50
801.1 - Bookkeeping Fees								975.50
	Check	08/14/2024	1245	Bookkeeping Services Inc	7894: July 2024	000-001 - HB Checking 0284	462.00	1,440.50
Total 801.1 - Bookkeeping Fees							462.00	1,440.50
801.2 - Legal Fees								0.00
Total 801.2 - Legal Fees								0.00
801.3 - Accounting Fees								0.00
	Check	08/14/2024	1240	Tobin & Co., P.C.	1000004880: 2023 Audit	000-001 - HB Checking 0284	1,600.00	1,600.00
Total 801.3 - Accounting Fees							1,600.00	1,600.00
801.4 - Consultants								7,225.00
	Check	08/14/2024	1243	ReThinking Libraries LLC	2377: Phase 2	000-001 - HB Checking 0284	7,225.00	14,450.00
Total 801.4 - Consultants							7,225.00	14,450.00
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							9,287.00	17,490.50
802 - Dues								1,021.56
Total 802 - Dues								1,021.56
810 - Education/TraininTransp								0.00
	Check	08/21/2024	online	The Michigan Library Association	MLA Annual Conference 10/16/24-10/19/24	000-001 - HB Checking 0284	300.00	300.00
Total 810 - Education/TraininTransp							300.00	300.00
850 - Communications								20.00
	Check	08/14/2024	1241	Charter Communications	Telephone	000-001 - HB Checking 0284	49.99	69.99
	Check	08/30/2024	online	Charter Communications	005923301082124: August billing Telephone	000-001 - HB Checking 0284	49.99	119.98
Total 850 - Communications							99.98	119.98
920 - Heating								0.00
Total 920 - Heating								0.00
921 - Electric								810.81
	Check	08/14/2024	1238	Consumers Energy	1030 4900 3678: Jun/Jul 2024	000-001 - HB Checking 0284	324.29	1,135.20
Total 921 - Electric							324.29	1,135.20
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								71.79
955.2 - Miscellaneous								69.39
Total 955.2 - Miscellaneous								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								71.79
No accont								0.00
Total no accont								0.00
<b>TOTAL</b>							<b>0.00</b>	<b>0.00</b>

The Leelanau Township Library shall maintain a record of general fixed assets, which will be reported by the auditors on the Library's balance statements. Fixed assets, as defined by the Government Accounting Standards Board, typically refer to land, buildings, equipment and improvements acquired for the provision of services to the citizens.

The Director shall annually add appropriate expenditures to the assets group and remove any assets that are sold, retired or otherwise disposed. Proceeds from any disposition shall be recorded as revenue to the General Fund.

Assets are acquired through library expenditure, donation, or construction. Donations shall be recorded at estimated fair market value. Cost of constructed assets will include both the materials used and cost of labor involved.

The following guidelines establish capitalization thresholds for fixed assets:

- Estimated useful life of at least two years following the date of acquisition.
- Applied to individual fixed assets, rather than to groups, with the exception of the library's collection and personal computers.
- Inclusion of individual items with a cost of \$2,500 or more.

Additions, improvements, and other capital outlays that significantly extend the useful life of an asset are capitalized. Costs incurred for repairs and maintenance are expensed as incurred.

Depreciation on all assets is provided on the straight-line basis over the following estimated useful lives:

- Building and building improvements: 20 years
- Library shelving: 20 years
- Furniture and equipment: 15 years
- Library collection: 7 years
- Personal Computers: 4 years

The collection of library materials, including books, audio-visual items, and any other holdings deemed part of the collection, are material assets due to the library's mission and purpose to the community.

A physical inventory of the fixed assets shall be performed at least once every five years.