

**DORR TOWNSHIP LIBRARY  
BOARD OF TRUSTEES  
MEETING  
Dorr Township Library  
Time: November 17, 2025 @ 6:30 pm**

**Call to Order:**

**Roll Call:**

**Changes to the Agenda:**

**Public Comment & Correspondence:**

**Approval of the Agenda:**

**Approval of the Minutes:** September 15, 2025

**Treasurer's Report:** September Credit Card - \$4,129.97  
October Credit Card - \$4107.47

**Director's Report:**

**Committee Reports:**

**NEW BUSINESS:**

1. Discussion and approval to accept resignation of Michael Rydman
2. Discussion and approval to remove J. Babbitt from checking account
3. Discussion and approval for estimate for Midwest Sign to repair digital sign
4. Discussion and approval of closure for installation of new faucets.
5. Discussion of draft of Auditor report. Questions to relay to auditor?
6. Discussion and approval of room rental fee reduction for Renewed Horizons.

**OLD BUSINESS:**

1. Discussion and approval of network switch repair

**Township Board Meeting:** November 20, 2025 7 pm.

**Adjournment:**

**Next regular meeting:** December 15, 2025 at 6:30 pm

**DORR TOWNSHIP LIBRARY  
BOARD OF TRUSTEES  
MEETING  
Dorr Township Library  
Time: September 15, 2025 @ 6:30 PM**

**MINUTES**

**Meeting was called to order at 6:30 PM**

**Pledge of Allegiance:** was said.

**Roll Call:** Present - Reilly Brower, Carrie Brooks, Bruce Bendull, Michael Rydman, Gordon Lieffers, Andrea Strong.  
Absent with notice - Brittany Hunter.

**Changes to the Agenda:** Addition of New Business (6) Board Member email set-up and (7) Conversation with Carol Dawe of Lakeland.

**Public Comment & Correspondence:** No correspondence. No public present for comment.

**Changes to the Agenda:** Lieffers motioned to approve the agenda. Bendull seconded. All yes, motion carried.

**Approval of the Minutes:** Lieffers motioned to approve the minutes from August 18, 2025. bendull seconded. All yes, motion carried.

**Treasurer's Report:** Was received. Strong made the motion to pay the credit card bill for August in the amount of \$2,175.70. Bendull seconded. All yes, motion carried.

**Director's Report:** Was heard. Consistent program attendance for August and early September Programs. Plates 'n' Pages is going very well. Circulation statistics for physical items lower than last year, but digital items have increased. Application of math grant submitted. Network switch went out, and was given a temporary fix. Accessibility grant items are being scheduled.

**Committee Reports:** None.

**NEW BUSINESS:**

- 1. Discussion and Approval of R. Brower as Interim Director and J. Chamberlain as Interim AD.** Brooks motioned and Strong seconded to approve Brower as Interim Director and Chamberlain as Interim AD after resignation of Babbitt. All yes, motion carried.
- 2. Discussion and Approval of wage increase for Emily Fulling pending completion of first 90 days.** Strong motioned and Lieffers seconded to approve wage increase for Emily Fulling, after Brower reported satisfactory first 90 days. All yes, motion carried.
- 3. Discussion and Approval of ESTA policy.** Lieffers motioned and Rydman seconded to approve ESTA policy, effective October 1st. All yes, motion carried.

4. **Discussion and approval of network switch repair.** Lieffers motioned and Strong seconded to tabling the topic until a representative from TechConnect can come to answer questions regarding options. All yes, motion carried.
5. **Discussion and approval of J. Chamberlain being added to checking acct.** Brooks motioned and Strong seconded having J. Chamberlain being added to checking acct. All yes, motion carried.
6. **Discussion of Board email set-up.** Brooks and Brower reminded Board members to set up the provided emails. Brower offered assistance if needed.
7. **Discussion of meeting with Carol Dawe of Lakeland.** Meeting held with Brooks, Brower and Dawe. Discussion was about how the library would move forward after the resignation of Babbitt. After the first of the year, there will be a staff assessment to see where responsibilities can be split.

**OLD BUSINESS:**

1. **None**

**Township Board Meeting:** September 25, 2025, 7 pm - Lieffers to attend

**Adjournment:** Lieffers motioned to adjourn at 7:44 PM. Rydman seconded. All yes, motion carried.

**Next Regular Meeting:** October 20, 2025 at 6:30 pm

Submitted by Carrie Brooks, President.

## **Director's Report, November 17, 2025**

### **Library Operation Updates**

Programs have been well attended, with Decorate Your Own Witch Hat having 20 people (a full class!) and DIY Fall Air Freshener with 19 people. Storytime has had a number of double digit meetings, and our last 2 Plates 'n' Pages were well attended.

The newsletter for November and December programming has been released. We will have Luke and Stephanie Lenhart here on Thursday, December 4 for a Christmas concert. The Winter Craft Bazaar will be on the Saturday after, December 6.

Michael Rydman resigned as a board trustee effective Monday, October 13. His letter is in your packets, so we will have to post for a library trustee position.

Hopkins Electric has installed the hand-dryers in the public bathrooms and they are amazing!

Lameyer has reached out to discuss an installation day for the faucets. They figure it will take about 6 hours minimum, and the bathrooms will be closed. I left a message and followed up with an email requesting if they could find a Tuesday in their schedule that would work. They will be out on Tuesday, November 25. I would like to close that day, as it is only a 4 hour day, and this way patrons and staff will be out of their way.

### **Statistics**

Our circulation trends are similar to last year, the difference being a shift in more digital check-outs compared to physical checkouts.

Our patron count for September was 2336, with 604 active patrons this month and 33 patrons added. For October, patron count: 2390, with 619 active patrons and 17 patrons added.

### **Budget and Financial Items**

The Budget is up to date. I have completed all financial statements from September and October. The auditors have sent their report. The draft has been included in your packets. If there are any questions, I can pass them along to our auditor.

Midwest Sign got back to me and gave me an estimate on repairing the radio transmitters for the sign. Because of the cancelled meeting, I went ahead and contacted them to tell them that we will proceed with the repair. You will see the quote in the packet for refurbished transmitters. Because of the age of the sign, this was the only option available. They will not be under any warranty.

Jared Olsen is here from TechConnect to inform us about the network switch repair, timelines of items and any other questions regarding our technology upgrades.

Jim Martin from the township has asked that we have our budget ready by the end of December due to the staffing changes at the township. I will be presenting a tentative budget for next year to you at the next meeting in December.

### **Staff and Building Items**

Our inventory project is done! Now we are just scanning the new items that are cataloged.

Emily Fulling has accepted a full-time position at a library in Osceola, Florida. We will miss her, but wish her all the best! Her last day was Thursday, October 30th. We posted the position on Zip Recruiter Thursday

and will look at beginning interviews starting in November. We have extended an offer to someone and as of this writing are working on when they will start.

### Meetings, Workshops, etc.

On Thursday, October 16, Emily attended the Allegan County Library Association for me. With Emily leaving, Jen has graciously offered to take over those meetings as well.

On Thursday, October 9 and November 13, Jen attended the Lakeland Board meetings.

I attended the Library of Michigan Director's Meeting on Friday, October 10 and November 14. State Aid has stayed flat, and the Michigan Legislature has made sure there is \$900,000 to cover MeL, in case the Federal Budget cuts IMLS. This is currently a one-time proviso, with the possibility of continuing this amount in the State budget in case IMLS is cut for good from the Federal budget.

I am also watching the Michigan State Aid refresher video as the state aid report is due in February.

I attended the DBA meetings on Wednesday, October 15.

### Volunteers

No volunteers currently.

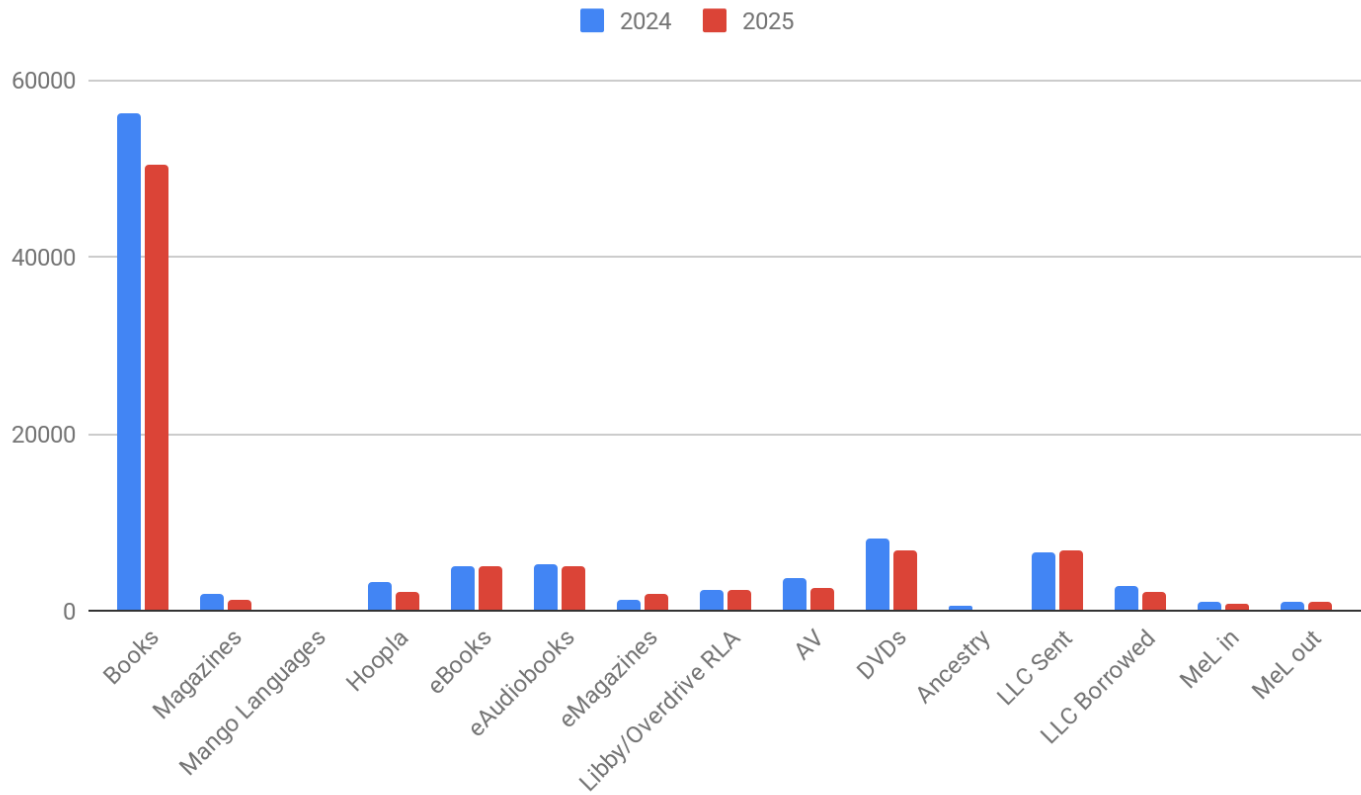
### Library Closings

The Library had no closings at the end of September, beginning of October.

Completed October 15, 2025, at 12:20 PM.

	2024											
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Books	3659	3928	4824	4747	4394	5005	6038	5532	5094	4973	4066	3944
Magazines	172	154	177	261	122	165	194	177	202	131	123	71
Mango Languages	12	3	0	0	7	22	28	33	26	23	23	34
Hoopla	252	229	281	267	255	276	269	303	314	293	307	261
eBooks	347	415	338	331	407	376	348	464	418	341	452	717
eAudiobooks	399	412	433	437	467	459	450	454	455	426	413	414
eMagazines	132	134	135	48	69	58	80	47	62	93	88	202
Libby/Overdrive RLA Loans	217	207	211	175	147	194	184	204	162	190	191	159
AV	348	277	330	285	292	347	366	321	282	259	251	243
DVDs	629	566	682	761	719	641	941	899	710	565	544	598
Ancestry	0	39	0	59	71	118	182	0	24	0	84	22
LLC Sent	430	478	492	453	408	509	659	748	666	743	522	475
LLC Borrowed	267	223	267	237	208	225	191	279	293	269	228	206
MeL in	75	94	76	77	80	75	71	82	90	81	67	81
MeL out	87	91	80	84	88	79	66	85	89	81	64	75

	2025											
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Books	4224	4137	4910	7262	4574	5714	5618	4670	4449			
Magazines	56	76	100	156	106	138	60	177	121			
Mango Languages	35	45	39	13	4	9	12	1	0			
Hoopla	266	235	242	185	226	189	203	196	170			
eBooks	577	712	569	450	436	492	532	466	400			
eAudiobooks	512	454	474	497	497	467	518	556	520			
eMagazines	187	141	179	155	217	170	193	185	187			
Libby/Overdrive RLA Loans	196	165	229	198	239	269	250	240	254			
AV	288	256	348	269	258	346	248	245	204			
DVDs	708	631	655	736	606	693	887	633	519			
Ancestry	5	13	0	107	0	19	28	8	0			
LLC Sent	715	645	598	676	617	706	688	613	594			
LLC Borrowed	236	281	265	251	147	167	207	175	232			
MeL in	97	97	99	61	82	99	90	106	79			
MeL out	103	98	93	68	81	102	92	104	80			



Check Register 2025 - September					
Date	Type	Check #	Vender	Memo	Amount
09/03/2025	Expense			TRANSFER TO ICS SWEEP ACCOUNT XX TRANSFER	-116.73
09/04/2025	Check	16523	Aaron Zenz	Plates 'n' Pages Sept 4	-465.00
09/05/2025	Payroll Check	DD	Karen E. Brower	Pay Period: 08/20/2025-09/02/2025	-349.39
09/05/2025	Payroll Check	DD	Alexis Adrianse	Pay Period: 08/20/2025-09/02/2025	-376.05
09/05/2025	Payroll Check	DD	Jennifer L. Chamberlain	Pay Period: 08/20/2025-09/02/2025	-1,161.00
09/05/2025	Payroll Check	DD	Diane Switzer	Pay Period: 08/20/2025-09/02/2025	-384.31
09/05/2025	Payroll Check	DD	Emily Fulling	Pay Period: 08/20/2025-09/02/2025	-394.01
09/05/2025	Payroll Check	DD	Karen K. Shaffer	Pay Period: 08/20/2025-09/02/2025	-497.62
09/05/2025	Payroll Check	DD	Reilly J. Brower	Pay Period: 08/20/2025-09/02/2025	-525.48
09/06/2025	Check	16525	Griffin Pest Solutions	Invoice #2677167	-103.00
09/06/2025	Check	16526	TechConnect	Invoice #6559	-700.00
				Invoice #118108	
09/08/2025	Check	16529	SIEGFRIED CRANDALL PC	Client ID 2990	-1,500.00
09/08/2025	Expense		Chase Card Services		-2,175.70
09/08/2025	Expense			TRANSFER TO ICS SWEEP ACCOUNT XX TRANSFER	-116.73
09/09/2025	Tax Payment		QuickBooks Payroll	Tax Payment	-475.84
09/10/2025	Tax Payment		IRS	Tax Payment for Period: 08/01/2025-08/31/2025	-2,230.51
09/11/2025	Check	16530	Emily Fulling	Mileage for ACLA meeting	-40.60
				Customer #: DO99869	
09/11/2025	Check	16531	Royal Publishing	Invoice #:8170291	-115.00
09/11/2025	Check	16532	Deb Woodard	WUS D2 Volleyball Program Ad	-182.75
				Plates 'n' Pages 9.11	
09/15/2025	Check	16533	Foster, Swift, Collins & Smith	Invoice #923102	-229.50
09/15/2025	Check	16534	Jennifer L. Chamberlain	Client/Matter #84829-00001	-35.28
09/17/2025	Expense			LLC Meeting Mileage	-2,547.23
09/18/2025	Check	16527	Jacquie Sewell	TRANSFER TO ICS SWEEP ACCOUNT XX TRANSFER	-150.00
09/18/2025	Check	16535	Lakeland Library Cooperative	P'n'P 9-18-25	-308.00
09/18/2025	Check	16536	Allegan County Search & Rescue	Invoice #PT25-1745	-150
09/18/2025	Expense			Music Show Advert	-19,606.78
9/19/2025	Payroll Check	DD	Karen E. Brower	TRANSFER TO ICS SWEEP ACCOUNT XX TRANSFER	-410.95
9/19/2025	Payroll Check	DD	Emily Fulling	Pay Period: 09/03/2025-09/16/2025	-414.86
9/19/2025	Payroll Check	DD	Reilly J. Brower	Pay Period: 09/03/2025-09/16/2025	-574.96
9/19/2025	Payroll Check	DD	Alexis Adrianse	Pay Period: 09/03/2025-09/16/2025	-376.04
9/19/2025	Payroll Check	DD	Jennifer L. Chamberlain	Pay Period: 09/03/2025-09/16/2025	-1,038.21
9/19/2025	Payroll Check	DD	Karen K. Shaffer	Pay Period: 09/03/2025-09/16/2025	-525.27
9/19/2025	Payroll Check	DD	Diane Switzer	Pay Period: 09/03/2025-09/16/2025	-378.17
09/20/2025	Check	16537	CENTER POINT LARGE PRINT	Pay Period: 09/03/2025-09/16/2025	-149.25
09/20/2025	Check	16538	Canon Financial Services, Inc.	Invoice #2197358	-301.68
09/22/2025	Check	16539	GREAT LAKES MOTORCOACH	Invoice #41843756	-2,236.50
				Remainder of Bus Fee	
09/25/2025	Check	16528	Jenifer Strauss	Invoice #092525SP	-450.00
09/29/2025	Tax Payment		Michigan Local Tax Agency	P'n'P 9-25-25	-7.33
09/29/2025	Check	16540	City of Grand Rapids	Tax Payment for Period: 08/01/2025-08/31/2025	-7.33
09/30/2025	Expense			GR-501 941 07M	-43.78
				GR Income Tax August	
				TRANSFER TO ICS SWEEP ACCOUNT XX TRANSFER	

# DORR TOWNSHIP LIBRARY

## Profit and Loss

September 2025

	TOTAL
Income	
271-000-566 403. State Aid	4,358.22
271-000-658 404. Penal Fines	2,547.23
271-000.602.1 405.1 Copies	0.60
46400 405-407. Other Types of Income	
271-000-665 406. Interest Income Dor	1,057.70
271-000-675.1 405. Miscellaneous Revenue	
271-00-642.1 405.5 Book Sales	44.79
271-000-602.2 405.10 Bus Trip	240.00
271-000-602.3 405.4 Faxes	6.20
271-000-659 405.2 Fines	7.65
271-000-667 405.3 Meeting Room Rental	40.00
271-000-675.2 405.9 Uncategorized Income	11.90
271-000.602.1 405.1 Copies	58.00
<b>Total 271-000-675.1 405. Miscellaneous Revenue</b>	<b>408.54</b>
271-000-676.1 407. Reimbursements	
271-000-676.2 407.1 Credit Card Credits	25.40
271-000-676.3 407.2 Book Replacement	6.99
<b>Total 271-000-676.1 407. Reimbursements</b>	<b>32.39</b>
<b>Total 46400 405-407. Other Types of Income</b>	<b>1,498.63</b>
<b>Total Income</b>	<b>\$8,404.68</b>
GROSS PROFIT	<b>\$8,404.68</b>
Expenses	
271-790-715.3 702. Payroll Expenses	109.33
271-790-930 729-734. Facilities and Equipment	
271-790-921 729. Rent, Parking, Utilities	
271-790-920 729.1 Telephone, Telecommunications	219.95
<b>Total 271-790-921 729. Rent, Parking, Utilities</b>	<b>219.95</b>
271-790-931 730. Equip Rental and Maintenance	55.02
271-790-933 732. Technology	67.30
271-790-934 734. Technology Labor	700.00
<b>Total 271-790-930 729-734. Facilities and Equipment</b>	<b>1,042.27</b>
62100 800. Professional and Contract Services	1,904.68
271-790-801 801. Legal Fees	229.50
<b>Total 62100 800. Professional and Contract Services</b>	<b>2,134.18</b>
65000 703-728. Operations	
271-790-727 703. Books	453.80
271-790-730 705. Periodicals	39.95
271-790-731 707. Kits	4.89



# DORR TOWNSHIP LIBRARY

## Profit and Loss

September 2025

	TOTAL
271-790-732 708. AV	
271-790-734 708.3 DVD	19.96
<b>Total 271-790-732 708. AV</b>	<b>19.96</b>
271-790-736 711. databases	308.00
271-790-737 720. Supplies	
271-790-738 720.1 Collection/Office Supplies	585.71
<b>Total 271-790-737 720. Supplies</b>	<b>585.71</b>
271-790-739 721. Advertising	265.00
271-790-880 710. Programs (Community Promotions)	4,260.02
271-790-960.1 709. Ed. & Train Dor	
271-790-960.2 709.1 Travel and Meetings	
271-790-960.3 709.2 Conference, Convention, Meeting	26.00
<b>Total 271-790-960.2 709.1 Travel and Meetings</b>	<b>26.00</b>
<b>Total 271-790-960.1 709. Ed. &amp; Train Dor</b>	<b>26.00</b>
723. Transportation	75.88
<b>Total 65000 703-728. Operations</b>	<b>6,039.21</b>
780. Misc Expense	
782. Square Reader Fees	9.16
<b>Total 780. Misc Expense</b>	<b>9.16</b>
Payroll Expenses	
271-790-702 Wages	8,773.31
271-790-715.1 Taxes	671.13
<b>Total Payroll Expenses</b>	<b>9,444.44</b>
<b>Total Expenses</b>	<b>\$18,778.59</b>
NET OPERATING INCOME	<b>\$ -10,373.91</b>
NET INCOME	<b>\$ -10,373.91</b>

DORR TOWNSHIP LIBRARY

General Ledger  
September 2025

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE
271-000-001 Checking							
Beginning Balance							197,972.86
09/02/2025	Deposit				271-000-002 ICS Account	248.50	198,221.36
09/03/2025	Deposit				-Split-	116.73	198,338.09
09/03/2025	Expense				271-000-002 ICS Account	-116.73	198,221.36
09/04/2025	Check	16523	Aaron Zenz		271-790-880 703-728. Operations:710. Programs (Community Promotions)	-465.00	197,756.36
09/04/2025	Deposit				271-000-002 ICS Account	168.38	197,924.74
09/05/2025	Deposit				271-000-002 ICS Account	3,819.86	201,744.60
09/05/2025	Payroll Check	DD	Jennifer L. Chamberlain	Pay Period: 08/20/2025-09/02/2025	Direct Deposit Payable	-1,161.00	200,583.60
09/05/2025	Payroll Check	DD	Reilly J. Brower	Pay Period: 08/20/2025-09/02/2025	Direct Deposit Payable	-525.48	200,058.12
09/05/2025	Payroll Check	DD	Karen K. Shaffer	Pay Period: 08/20/2025-09/02/2025	Direct Deposit Payable	-497.62	199,560.50
09/05/2025	Payroll Check	DD	Emily Fulling	Pay Period: 08/20/2025-09/02/2025	Direct Deposit Payable	-394.01	199,166.49
09/05/2025	Payroll Check	DD	Diane Switzer	Pay Period: 08/20/2025-09/02/2025	Direct Deposit Payable	-384.31	198,782.18
09/05/2025	Payroll Check	DD	Alexis Adrianse	Pay Period: 08/20/2025-09/02/2025	Direct Deposit Payable	-376.05	198,406.13
09/05/2025	Payroll Check	DD	Karen E. Brower	Pay Period: 08/20/2025-09/02/2025	Direct Deposit Payable	-349.39	198,056.74
09/06/2025	Check	16526	TechConnect	Invoice #6559	271-790-934 729-734. Facilities and Equipment:734. Technology Labor	-700.00	197,356.74
09/06/2025	Check	16525	Griffin Pest Solutions	Invoice #2677167	62100 800. Professional and Contract Services	-103.00	197,253.74
09/08/2025	Check	16529	SIEGFRIED CRANDALL PC	Invoice #118108 Client ID 2990	62100 800. Professional and Contract Services	-1,500.00	195,753.74
09/08/2025	Deposit				-Split-	116.73	195,870.47
09/08/2025	Expense		Chase Card Services		-Split-	-2,175.70	193,694.77
09/08/2025	Expense				271-000-002 ICS Account	-116.73	193,578.04
09/09/2025	Deposit				-Split-	7.69	193,585.73
09/09/2025	Deposit				271-000-002 ICS Account	2,843.12	196,428.85
09/09/2025	Tax Payment		QuickBooks Payroll	Tax Payment	271-000-228.3 Payroll Liabilities:MI Income Tax	-475.84	195,953.01
09/10/2025	Deposit				271-000-002 ICS Account	2,230.51	198,183.52
09/10/2025	Tax Payment		IRS	Tax Payment for Period: 08/01/2025-08/31/2025	271-000-229.1 Payroll Liabilities:Federal Taxes (941/944)	-2,230.51	195,953.01
09/11/2025	Check	16532	Deb Woodard		271-790-880 703-728. Operations:710. Programs (Community Promotions)	-182.75	195,770.26
09/11/2025	Check	16531	Royal Publishing	Customer #: DO99869 Invoice #:8170291	271-790-739 703-728. Operations:721. Advertising	-115.00	195,655.26
09/11/2025	Check	16530	Emily Fulling		703-728. Operations:723. Transportation	-40.60	195,614.66
09/11/2025	Deposit				271-000-002 ICS Account	869.42	196,484.08
09/12/2025	Deposit				271-000-002 ICS Account	1,500.00	197,984.08
09/13/2025	Deposit				-Split-	4,479.60	202,463.68
09/15/2025	Check	16533	Foster, Swift, Collins & Smith	Invoice #923102 Client/Matter #84829-00001	271-790-801 800. Professional and Contract Services:801. Legal Fees	-229.50	202,234.18
09/15/2025	Check	16534	Jennifer L. Chamberlain		703-728. Operations:723. Transportation	-35.28	202,198.90
09/15/2025	Deposit				271-000-002 ICS Account	688.35	202,887.25
09/16/2025	Deposit				-Split-	15.43	202,902.68
09/16/2025	Deposit				271-000-002 ICS Account	202.57	203,105.25
09/17/2025	Deposit				271-000-658 404. Penal Fines	2,547.23	205,652.48
09/17/2025	Expense				271-000-002 ICS Account	-2,547.23	203,105.25
09/18/2025	Check	16536	Allegan County Search & Rescue		271-790-739 703-728. Operations:721. Advertising	-150.00	202,955.25
09/18/2025	Check	16535	Lakeland Library Cooperative	Invoice #PT25-1745	271-790-736 703-728. Operations:711. databases	-308.00	202,647.25
09/18/2025	Check	16527	Jacquie Sewell		271-790-880 703-728. Operations:710. Programs (Community Promotions)	-150.00	202,497.25
09/18/2025	Expense				271-000-002 ICS Account	-19,606.78	182,890.47
09/19/2025	Deposit				-Split-	21.08	182,911.55
09/19/2025	Deposit				271-000-002 ICS Account	3,697.38	186,608.93
09/19/2025	Payroll Check	DD	Jennifer L. Chamberlain	Pay Period: 09/03/2025-09/16/2025	Direct Deposit Payable	-1,038.21	185,570.72
09/19/2025	Payroll Check	DD	Reilly J. Brower	Pay Period: 09/03/2025-09/16/2025	Direct Deposit Payable	-574.96	184,995.76
09/19/2025	Payroll Check	DD	Karen K. Shaffer	Pay Period: 09/03/2025-09/16/2025	Direct Deposit Payable	-525.27	184,470.49
09/19/2025	Payroll Check	DD	Emily Fulling	Pay Period: 09/03/2025-09/16/2025	Direct Deposit Payable	-414.86	184,055.63
09/19/2025	Payroll Check	DD	Karen E. Brower	Pay Period: 09/03/2025-09/16/2025	Direct Deposit Payable	-410.95	183,644.68
09/19/2025	Payroll Check	DD	Diane Switzer	Pay Period: 09/03/2025-09/16/2025	Direct Deposit Payable	-378.17	183,266.51
09/19/2025	Payroll Check	DD	Alexis Adrianse	Pay Period: 09/03/2025-09/16/2025	Direct Deposit Payable	-376.04	182,890.47
09/20/2025	Check	16538	Canon Financial Services, Inc.	Invoice #41843756	62100 800. Professional and Contract Services	-301.68	182,588.79
09/20/2025	Check	16537	CENTER POINT LARGE PRINT	Invoice #2197358	271-790-727 703-728. Operations:703. Books	-149.25	182,439.54
09/22/2025	Check	16539	GREAT LAKES MOTORCOACH		271-790-880 703-728. Operations:710. Programs (Community Promotions)	-2,236.50	180,203.04
09/22/2025	Deposit				271-000-002 ICS Account	229.50	180,432.54
09/25/2025	Check	16528	Jenifer Strauss	Invoice #092525SP	271-790-880 703-728. Operations:710. Programs (Community Promotions)	-450.00	179,982.54
09/25/2025	Deposit				271-000-002 ICS Account	1,036.96	181,019.50
09/29/2025	Check	16540	City of Grand Rapids	GR-501 941 07M	271-790-715.3 702. Payroll Expenses	-7.33	181,012.17
09/29/2025	Deposit				271-000-002 ICS Account	907.25	181,919.42
09/29/2025	Tax Payment		Michigan Local Tax Agency	Tax Payment for Period: 08/01/2025-08/31/2025	Payroll Liabilities:MI Local Tax	-7.33	181,912.09
09/30/2025	Deposit				-Split-	7.93	181,920.02
09/30/2025	Deposit		Interest		271-000-665 405-407. Other Types of Income:406. Interest Income Dor	43.78	181,963.80
09/30/2025	Deposit				271-000-002 ICS Account	142.07	182,105.87
09/30/2025	Expense				271-000-002 ICS Account	-43.78	182,062.09
Total for 271-000-001 Checking						\$ - 15,910.77	

# DORR TOWNSHIP LIBRARY

## Balance Sheet

As of September 30, 2025

	TOTAL
<b>ASSETS</b>	
Current Assets	
Bank Accounts	
271-000-001 Checking	182,062.09
271-000-002 ICS Account	393,872.25
271-000-003 Huntington CD	6,683.05
<b>Total Bank Accounts</b>	<b>\$582,617.39</b>
Other Current Assets	
271-000-040 019. Audit Accts Receivable	10,226.61
<b>Total Other Current Assets</b>	<b>\$10,226.61</b>
<b>Total Current Assets</b>	<b>\$592,844.00</b>
<b>TOTAL ASSETS</b>	<b>\$592,844.00</b>
<b>LIABILITIES AND EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	
271-000-202 Accounts Payable	0.00
<b>Total Accounts Payable</b>	<b>\$0.00</b>
Other Current Liabilities	
271-000-204 Audit Accts Payable	3,345.67
271-000-231.1 Payroll Liabilities	191.25
215. MI Unemployment Tax	0.00
271-000-228.1 212. MI Income Tax	326.14
271-000-228.2 214. MI Income Tax	-68.88
271-000-228.3 MI Income Tax	512.92
271-000-229.1 Federal Taxes (941/944)	956.95
271-000-229.2 Federal Unemployment (940)	0.00
271-000-229.3 211. Federal Unemployment (940)	-859.26
271-000-229.4 213. Federal Taxes (941/944)	705.18
271-000-231.2 216. Blue Cross Dental	250.04
271-000-231.3 217. Blue Cross Vision	1,287.16
271-000-231.4 Blue Cross Dental	5.48
271-000-231.5 Blue Cross Vision	40.66
MI Local Tax	159.76
MI Unemployment Tax	0.00
<b>Total 271-000-231.1 Payroll Liabilities</b>	<b>3,507.40</b>
701. Direct Deposit Payable	0.00
Direct Deposit Payable	0.00
<b>Total Other Current Liabilities</b>	<b>\$6,853.07</b>
<b>Total Current Liabilities</b>	<b>\$6,853.07</b>
<b>Total Liabilities</b>	<b>\$6,853.07</b>

# DORR TOWNSHIP LIBRARY

## Balance Sheet

As of September 30, 2025

	TOTAL
Equity	
271-000-389 012. Opening Bal Equity	120,892.09
271-000-390 013. Fund Balance	542,146.06
Net Income	-77,047.22
<b>Total Equity</b>	<b>\$585,990.93</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$592,844.00</b>

		FY 2025-2026 General Fund & Capital Project Fund Budget															
		Month															
		April	May	June	July	August	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Total Spent	Remaining	2025-2026 General Fund Budget	2025-2026 Capital Projects Fund Budget
																\$327,593.00	\$8,000.00
Staff Expenses																	
		April	May	June	July	August	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Total Spent	Remaining	Budgeted	Budgeted
Emp. Wages		\$9,940.46	\$14,863.25	\$10,201.45	\$11,669.96	\$10,802.61	\$7,501.82							\$64,979.55	\$69,770.45	\$134,750.00	\$0.00
Payroll taxes		\$2,482.12	\$3,711.96	\$2,701.63	\$3,035.23	\$2,730.01	\$2,045.45							\$16,706.40	\$20,543.60	\$37,250.00	\$0.00
Health Insurance														\$0.00	\$2,000.00	\$2,000.00	\$0.00
Total		\$12,422.58	\$18,575.21	\$12,903.08	\$14,705.19	\$13,532.62	\$9,547.27	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$81,685.95	\$92,314.05	\$174,000.00	\$0.00
Professional Fees																	
		April	May	June	July	August	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Total Spent	Remaining	Budgeted	Budgeted
Audit fee							\$1,500.00							\$1,500.00	\$1,500.00	\$3,000.00	\$0.00
Collection Agency														\$0.00	\$100.00	\$100.00	\$0.00
Custodial Fees		\$450.00	\$450.00	\$450.00	\$450.00	\$450.00	\$450.00	\$450.00						\$3,150.00	\$2,250.00	\$5,400.00	\$0.00
Legal Fees		\$535.50				\$382.50	\$229.50							\$1,147.50	\$1,852.50	\$3,000.00	\$0.00
Professional Dues		\$486.00	\$455.00	\$125.00	\$135.00									\$1,201.00	-\$201.00	\$1,000.00	\$0.00
Library Board Bonding					\$326.00									\$326.00	\$24.00	\$350.00	\$0.00
Workers Comp				\$219.50										\$219.50	\$380.50	\$600.00	\$0.00
Strategic Planning														\$0.00	\$0.00	\$0.00	\$0.00
Total		\$1,471.50	\$905.00	\$794.50	\$911.00	\$832.50	\$2,179.50	\$450.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7,544.00	\$5,906.00	\$13,450.00	\$0.00
Library Operations																	
		April	May	June	July	August	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Total Spent	Remaining	Budgeted	Budgeted
Books		\$1,723.59	\$1,345.33	\$1,630.60	\$1,145.25	\$504.39	\$1,892.37	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$8,241.53	\$11,933.47	\$20,175.00	\$0.00
	Adult	\$992.12	\$911.48	\$989.59	\$714.40	\$247.77	\$989.77							\$4,845.13	\$3,829.87	\$8,675.00	\$0.00
	Childrens	\$299.54	\$221.57	\$343.46	\$288.77	\$201.22	\$529.18							\$1,883.74	\$5,216.26	\$7,100.00	\$0.00
	Tween	\$85.33	\$111.44	\$139.49	\$44.15		\$131.46							\$511.87	\$888.13	\$1,400.00	\$0.00
	YA	\$346.60	\$100.84	\$158.06	\$97.93	\$55.40	\$241.96							\$1,000.79	\$1,999.21	\$3,000.00	\$0.00
DVD		\$146.35	\$59.90	\$418.89	\$377.07	\$19.96	\$103.72							\$1,125.89	\$549.11	\$1,675.00	\$0.00
Audiobooks					\$26.99		\$73.37							\$100.36	\$499.64	\$600.00	\$0.00
Video Games			\$119.75				\$39.99							\$159.74	\$340.26	\$500.00	\$0.00
Games to Go						\$4.89								\$4.89	\$95.11	\$100.00	\$0.00
Kits														\$0.00	\$200.00	\$200.00	\$0.00
Binge Boxes														\$0.00	\$200.00	\$200.00	\$0.00
Periodicals		\$39.95	\$810.49		\$39.95	\$39.95	\$39.95							\$970.29	\$779.71	\$1,750.00	\$0.00
Programs		\$1,614.52	\$1,107.58	\$1,931.72	\$1,463.26	\$775.77	\$5,072.97	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$11,965.82	\$2,284.18	\$14,250.00	\$0.00
	General Programming	\$1,010.30	\$483.86	\$60.00	\$973.26	\$775.77	\$5,072.97							\$8,376.16	\$2,373.84	\$10,750.00	\$0.00
	Summer Reading	\$604.22	\$623.72	\$1,871.72	\$490.00									\$3,589.66	-\$89.66	\$3,500.00	\$0.00
	Grant Purchases													\$0.00	\$0.00		
Advertising		\$115.56	\$810.67	\$21.48	\$8.49		\$332.29							\$1,288.49	\$211.51	\$1,500.00	\$0.00
Supplies		\$936.68	\$675.99	\$328.87	\$353.40	\$585.71	\$240.53	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,121.18	\$3,978.82	\$7,100.00	\$0.00
	Cataloging Supplies	\$677.14			\$310.30	\$337.94								\$1,325.38	\$2,290.62	\$3,616.00	\$0.00
	General Supplies	\$120.75	\$277.24	\$328.87	\$43.10	\$105.02	\$23.99							\$898.97	\$843.03	\$1,742.00	\$0.00
	Office Supplies	\$138.79	\$398.75			\$142.75	\$216.54							\$896.83	\$845.17	\$1,742.00	\$0.00
Employee Training			\$36.83	\$40.14	\$3,927.72	\$26.00	\$56.93							\$4,087.62	-\$737.62	\$3,350.00	\$0.00
Library Board Training														\$0.00	\$400.00	\$400.00	\$0.00
Transportation			\$168.02	\$37.38	\$200.44	\$35.98	\$75.88							\$517.70	\$482.30	\$1,000.00	\$0.00
Coop Fees		\$5,048.68			\$4,811.08									\$9,859.76	\$9,140.24	\$19,000.00	\$0.00
Databases		\$2,606.26	\$376.65	\$683.19	\$359.88	\$342.52	\$308.00	\$379.04	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,055.54	\$7,059.46	\$12,115.00	\$0.00
	Overdrive (ebooks,	\$417.96		\$345.22				\$379.04						\$1,142.22	\$3,185.78	\$4,328.00	\$0.00
	Mango Languages	\$1,492.53												\$1,492.53	\$82.47	\$1,575.00	\$0.00

		FY 2025-2026 General Fund & Capital Project Fund Budget															
		Month															
		April	May	June	July	August	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Total Spent	Remaining	2025-2026 General Fund Budget	2025-2026 Capital Projects Fund Budget
	Ancestry.com													\$0.00	\$0.00	\$0.00	\$0.00
	Movie License						\$308.00							\$308.00	\$92.00	\$400.00	\$0.00
	Excel Online HS															\$0.00	\$0.00
	Hoopla (ebooks)	\$328.06	\$376.65	\$337.97	359.88	\$342.52								\$1,745.08	\$3,666.92	\$5,412.00	\$0.00
	World Trade Press	\$367.71												\$367.71	\$32.29	\$400.00	\$0.00
	Comics Plus													\$0.00	\$0.00	\$0.00	\$0.00
Total		\$13,168.27	\$6,067.45	\$5,421.14	\$13,039.94	\$2,920.88	\$8,363.17	\$379.04	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$49,359.89	\$37,416.19	\$83,915.00	\$0.00
Building Expenses																	
		April	May	June	July	August	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Total Spent	Remaining	Budgeted	Budgeted
Building Ins.																	
	General Liability Insurance				\$4,106.00									\$4,106.00	-\$506.00	\$3,600.00	\$0.00
Utilities		\$269.96	\$350.23	\$269.96	\$333.95	\$219.95	\$149.97	\$149.97	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,743.99	\$1,506.01	\$3,250.00	\$0.00
	Internet/phone	\$269.96	\$269.96	\$269.96	\$219.95	\$219.95	\$149.97	\$149.97						\$1,549.72			\$0.00
	Trash		\$80.27		\$114.00									\$194.27			\$0.00
	Recycling													\$0.00			\$0.00
Building Maintenance and Improvement		\$0.00	\$194.00	\$363.27	\$206.00	\$235.00	\$334.27	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,332.54	\$2,917.46	\$4,250.00	\$3,000.00
	Tables													\$0.00	\$200.00	\$200.00	\$0.00
	Makerspace Equipment													\$0.00	\$300.00	\$300.00	\$0.00
	Security system			\$231.27			\$231.27							\$462.54	\$537.46	\$1,000.00	\$0.00
	Shelving															\$0.00	\$0.00
	Other building maint.													\$0.00	\$0.00	\$0.00	\$3,000.00
	Pest Control		\$194.00		\$206.00	\$103.00	\$103.00							\$606.00	\$594.00	\$1,200.00	\$0.00
	Q Window Cleaning			\$132.00		\$132.00								\$264.00	\$286.00	\$550.00	\$0.00
	Annual Cleaning Services													\$0.00	\$1,000.00	\$1,000.00	\$0.00
Equipment		\$626.06	\$621.11	\$301.68	\$360.26	\$581.92	\$614.04	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,105.07	\$12,144.93	\$10,250.00	\$5,000.00
	Hotspots (grant funded)	\$172.20	\$172.20	\$165.06	\$142.83	\$199.27	\$199.27							\$1,050.83	\$1,749.17	\$2,800.00	\$0.00
	Emergency Mgmt													\$0.00	\$500.00	\$500.00	\$0.00
	Firewall/Network													\$0.00	\$2,000.00	\$0.00	\$2,000.00
	People Counter	\$240.00														\$600.00	\$0.00
	Computer		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,000.00	\$0.00	\$3,000.00
	General													\$0.00			
	Grant Funds													\$0.00			
	Copier	\$275.60	\$621.11	\$301.68	\$301.68	\$526.90	\$301.68							\$2,328.65	\$2,021.35	\$4,350.00	\$0.00
	Website													\$0.00	\$1,000.00	\$1,000.00	\$0.00
	Misc	\$110.46			\$58.58	\$55.02	\$113.09							\$337.15	\$662.85	\$1,000.00	\$0.00
	Grant Funds													\$0.00			
Equipment Mant.		\$0.98	\$22.17	\$11,403.98	\$719.14	\$767.30	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$13,500.00	\$21,278.00	\$34,778.00	\$0.00
	Computer Maint.			\$11,400.00	\$700.00	\$700.00	\$700.00							\$13,500.00	\$19,878.00	\$33,378.00	\$0.00
	CD/DVD Cleaner													\$0.00	\$400.00	\$400.00	\$0.00
	Software	\$0.98	\$22.17	\$3.98	\$19.14	\$67.30	\$3.98							\$117.55	\$882.45	\$1,000.00	\$0.00
Misc														\$0.00	\$100.00	\$100.00	
Total		\$897.00	\$1,187.51	\$12,338.89	\$1,619.35	\$1,804.17	\$1,098.28	\$149.97	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$23,787.60	\$37,440.40	\$56,228.00	\$8,000.00
Projected Revenue		April	May	June	July	August	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Total	Budgeted		
INTEREST		\$1,260.18	\$1,307.79	\$1,250.97	\$1,212.46	\$1,137.31			[1]	[2]				\$6,168.71	\$8,700.00		
PENAL FINES		\$2,937.61	\$2,960.77	\$3,269.20	\$3,121.28	\$2,547.23								\$14,836.09	\$32,900.00		
STATE AID			\$4,248.44			\$4,358.22								\$8,606.66	\$3,900.00		
MILLAGE		\$241.79												\$241.79	\$203,000.00		
FRIENDS														\$0.00	\$200.00		

		FY 2025-2026 General Fund & Capital Project Fund Budget															
		Month															
		April	May	June	July	August	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Total Spent	Remaining	2025-2026 General Fund Budget	2025-2026 Capital Projects Fund Budget
Annuities, grants, etc		\$1,400.00	\$10,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$11,400.00	\$0.00		
	E-Rate													\$0.00			
	LSTA Grant													\$0.00			
	ACCF Grant													\$0.00			
	Misc. Grants	1400	10000											\$11,400.00			
MISC INCOME		\$184.29	\$983.65	\$489.04	\$840.50	\$167.78	\$1,006.13	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,671.39	\$6,000.00		
	Fines		\$17.70	\$50.88	\$21.85	\$7.65	\$46.08							\$144.16			
	Copies	\$67.35	\$106.75	\$97.15	\$70.90	\$16.70	\$84.90							\$443.75			
	Room Rental	\$20.00	\$25.00	\$20.00		\$40.00								\$105.00			
	Lost and Paid			\$15.89	\$68.96	\$37.13											
	summer reading		\$700.00	\$200.00										\$900.00			
	Misc.	\$9.70	\$48.15	\$1.85	\$478.73	\$11.90	\$515.26							\$1,065.59			
	Craft													\$0.00			
	Bus trip						\$240.00							\$240.00			
	Water Color Classes													\$0.00			
	Sales	\$47.05	\$56.86	\$50.69	\$160.94	\$22.80	\$43.94							\$382.28			
	Faxes	\$5.40	\$27.90	\$13.90	\$25.80	\$6.20	\$12.80							\$92.00			
	Credit Card Credits	\$34.79		\$31.93	\$13.32	\$25.40	\$18.99							\$124.43			
	Misc Cash out	\$44.50	\$1.29	\$6.75			\$44.16							\$96.70			
Transfer from Capital Projects														\$0.00			
Carry over from last years budget														\$0.00	\$18,693.00		
TOWNSHIP APPROPRIATION		\$15,050.00			\$14,300.00		\$14,300.00							\$43,650.00	\$57,200.00		
Total		\$21,073.87	\$19,500.65	\$5,009.21	\$19,474.24	\$8,210.54	\$15,306.13	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$88,574.64	\$330,593.00		

Check Register 2025 - October					
Date	Type	Check #	Vender	Memo	Amount
10/02/2025	Check	16541	T-Mobile	Account #****4354	-199.27
10/02/2025	Check	16542	Lakeland Library Cooperative	Invoice #PT26-1772	
10/02/2025	Check	16543	Midwest Tape	Invoice #26-18223	-5,090.57
10/02/2025	Check	16544	Degraaf Interiors	Invoice #507822540	-299.66
10/02/2025	Expense		Chase Card Services	Order #CG531047	-4,250.19
10/02/2025	Check	16545	Coverall of West Michigan	Invoice # 7370173811 and 7370173454	-4,129.97
10/03/2025	Payroll Check	DD	Diane Switzer	Account # 737-7926	-900.00
10/03/2025	Payroll Check	DD	Reilly J. Brower	Pay Period: 09/17/2025-09/30/2025	-384.30
10/03/2025	Payroll Check	DD	Emily Fulling	Pay Period: 09/17/2025-09/30/2025	-459.49
10/03/2025	Payroll Check	DD	Jennifer L. Chamberlain	Pay Period: 09/17/2025-09/30/2025	-341.66
10/03/2025	Payroll Check	DD	Karen K. Shaffer	Pay Period: 09/17/2025-09/30/2025	-1,009.12
10/03/2025	Payroll Check	DD	Alexis Adrianse	Pay Period: 09/17/2025-09/30/2025	-497.62
10/03/2025	Payroll Check	DD	Karen E. Brower	Pay Period: 09/17/2025-09/30/2025	-376.05
10/03/2025	Payroll Check	DD	Karen E. Brower	Pay Period: 09/17/2025-09/30/2025	-410.95
10/06/2025	Check	16546	Karen E. Brower	9.18.25 PnP food	
10/07/2025	Tax Payment		QuickBooks Payroll	9.25.25 PnP Food	-140.30
10/08/2025	Tax Payment		IRS	Tax withdrawal	-375.99
10/10/2025	Check	16547	SIEGFRIED CRANDALL PC	Tax Payment for Period: 09/01/2025-09/30/2025	-1,662.13
10/10/2025	Check	16548	TechConnect	Auditing services for FY24/25	-1,500.00
10/10/2025	Check	16549	Jennifer L. Chamberlain	Invoice #6623	
10/10/2025	Expense			Invoice #6581	-1,686.50
10/13/2025	Check	16550	Griffin Pest Solutions	Mileage for LLC Meeting 10.09.25	-37.80
10/14/2025	Expense			TRANSFER TO ICS SWEEP ACCOUNT XX TRANSFER	-15,155.02
10/14/2025	Expense			Charge Back Item Check 2744722 Charge Back Item Ch	-103.00
10/17/2025	Payroll Check	DD	Emily Fulling	RETURNED ITEM CHARGE RETURNED ITEM CHARG	-15.00
10/17/2025	Payroll Check	DD	Karen K. Shaffer	Charge Back Item Check 2744722 Charge Back Item Ch	-506.71
10/17/2025	Payroll Check	DD	Reilly J. Brower	Pay Period: 10/01/2025-10/14/2025	-292.84
10/17/2025	Payroll Check	DD	Diane Switzer	Pay Period: 10/01/2025-10/14/2025	-497.62
10/17/2025	Payroll Check	DD	Alexis Adrianse	Pay Period: 10/01/2025-10/14/2025	-566.71
10/17/2025	Payroll Check	DD	Karen E. Brower	Pay Period: 10/01/2025-10/14/2025	-482.69
10/17/2025	Payroll Check	DD	Jennifer L. Chamberlain	Pay Period: 10/01/2025-10/14/2025	-376.04
10/17/2025	Payroll Check	DD	Jennifer L. Chamberlain	Pay Period: 10/01/2025-10/14/2025	-410.96
10/20/2025	Check	16551	Canon Financial Services, Inc.	Pay Period: 10/01/2025-10/14/2025	-1,038.21
10/20/2025	Check	16552	Foster, Swift, Collins & Smith	Invoice # 42013053	-301.68
10/20/2025	Check	16553	Muskegon Area District Library	Invoice #925508	
10/27/2025	Check	16554	The District Coffee	Client/Matter # 84829-00001	
10/27/2025	Check	16555	Arrowaste	ESTA consultation	-637.50
10/27/2025	Check	16556	Wayland Union High School	Invoice #6283	-17.99
10/31/2025	Payroll Check	DD	Karen K. Shaffer	Advertising for open house	-200.00
10/31/2025	Payroll Check	DD	Diane Switzer	Recycling	-96.00
10/31/2025	Payroll Check	DD	Jennifer L. Chamberlain	1/8 yearbook ad	-30.00
10/31/2025	Payroll Check	DD	Karen E. Brower	Pay Period: 10/15/2025-10/28/2025	-497.62
10/31/2025	Payroll Check	DD	Reilly J. Brower	Pay Period: 10/15/2025-10/28/2025	-384.31
10/31/2025	Payroll Check	DD	Alexis Adrianse	Pay Period: 10/15/2025-10/28/2025	-349.38
10/31/2025	Payroll Check	DD	Emily Fulling	Pay Period: 10/15/2025-10/28/2025	-377.02
10/31/2025	Check	16557	T-Mobile	Pay Period: 10/15/2025-10/28/2025	-376.04
10/31/2025	Check	16558	TechConnect	Pay Period: 10/15/2025-10/28/2025	-598.53
10/31/2025	Check	16559	CENTER POINT LARGE PRINT	Acct #****4354	-199.28
10/31/2025	Check	16560	Midwest Tape	Invoice #6689	-700.00
10/31/2025	Expense			Invoice #2208503	-141.74
				Invoice #507969097	-382.24
				TRANSFER TO ICS SWEEP ACCOUNT XX TRANSFER	-42.41



# DORR TOWNSHIP LIBRARY

## Profit and Loss

October 2025

	TOTAL
Income	
271-000-402.0 402. Millage	
271-000-402.1 402.1 Tax revenue	241.79
<b>Total 271-000-402.0 402. Millage</b>	<b>241.79</b>
271-000-658 404. Penal Fines	2,828.20
271-000-699 581. Township Appropriation	14,300.00
271-000.602.1 405.1 Copies	8.70
46400 405-407. Other Types of Income	
271-000-665 406. Interest Income Dor	1,021.59
271-000-675.1 405. Miscellaneous Revenue	
271-00-642.1 405.5 Book Sales	32.09
271-000-602.3 405.4 Faxes	12.80
271-000-659 405.2 Fines	46.08
271-000-675.2 405.9 Uncategorized Income	8.55
271-000.602.1 405.1 Copies	42.00
<b>Total 271-000-675.1 405. Miscellaneous Revenue</b>	<b>141.52</b>
271-000-676.1 407. Reimbursements	
271-000-676.2 407.1 Credit Card Credits	18.99
407.6 Refund of charges	506.71
<b>Total 271-000-676.1 407. Reimbursements</b>	<b>525.70</b>
<b>Total 46400 405-407. Other Types of Income</b>	<b>1,688.81</b>
<b>Total Income</b>	<b>\$19,067.50</b>
<b>GROSS PROFIT</b>	<b>\$19,067.50</b>
Expenses	
271-790-715.3 702. Payroll Expenses	95.50
271-790-930 729-734. Facilities and Equipment	4,250.19
271-790-921 729. Rent, Parking, Utilities	231.27
271-790-920 729.1 Telephone, Telecommunications	398.55
<b>Total 271-790-921 729. Rent, Parking, Utilities</b>	<b>629.82</b>
271-790-933 732. Technology	3.98
271-790-934 734. Technology Labor	2,386.50
<b>Total 271-790-930 729-734. Facilities and Equipment</b>	<b>7,270.49</b>
62100 800. Professional and Contract Services	
271-790-801 801. Legal Fees	637.50
271-790-802 802. Accounting Fees	1,500.00
271-790-806 806. Professional Services	1,400.68
<b>Total 62100 800. Professional and Contract Services</b>	<b>3,538.18</b>
65000 703-728. Operations	
271-790-727 703. Books	1,884.86
271-790-728 703.1 book replacement - LLC library	17.99
<b>Total 271-790-727 703. Books</b>	<b>1,902.85</b>

# DORR TOWNSHIP LIBRARY

## Profit and Loss

October 2025

	TOTAL
271-790-730 705. Periodicals	39.95
271-790-732 708. AV	
271-790-733 708.2 Audiobooks	73.37
271-790-734 708.3 DVD	103.72
271-790-735 708.4 Video Games	39.99
<b>Total 271-790-732 708. AV</b>	<b>217.08</b>
271-790-736 711. databases	1,292.62
271-790-737 720. Supplies	240.53
271-790-739 721. Advertising	297.29
271-790-741 725. LLC Costs	4,479.85
271-790-880 710. Programs (Community Promotions)	1,515.52
271-790-960.1 709. Ed. & Train Dor	56.93
723. Transportation	37.80
<b>Total 65000 703-728. Operations</b>	<b>10,080.42</b>
780. Misc Expense	
271-790-956 781. Fee refund	15.00
782. Square Reader Fees	0.38
<b>Total 780. Misc Expense</b>	<b>15.38</b>
970. Maint. & Services Dor	
271-790-977 977. Equipment	113.09
<b>Total 970. Maint. &amp; Services Dor</b>	<b>113.09</b>
Payroll Expenses	
271-790-702 Wages	12,674.24
271-790-715.1 Taxes	969.58
<b>Total Payroll Expenses</b>	<b>13,643.82</b>
<b>Total Expenses</b>	<b>\$34,756.88</b>
NET OPERATING INCOME	<b>\$ -15,689.38</b>
NET INCOME	<b>\$ -15,689.38</b>

# DORR TOWNSHIP LIBRARY

## General Ledger

October 2025

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE
271-000-001	Checking						
	Beginning Balance						182,062.09
10/02/2025	Check	16542	Lakeland Library Cooperative	Invoice #PT26-1772 Invoice #26-18223	-Split-	-5,090.57	176,971.52
10/02/2025	Check	16544	Degraaf Interiors	Order #CG531047	271-790-930 729-734. Facilities and Equipment	-4,250.19	172,721.33
10/02/2025	Check	16545	Coverall of West Michigan	Invoice # 7370173811 and 7370173454 Account # 737-7926	-Split-	-900.00	171,821.33
10/02/2025	Check	16543	Midwest Tape	Invoice #507822540	271-790-736 703-728. Operations:711. databases	-299.66	171,521.67
10/02/2025	Check	16541	T-Mobile	Account #****4354	271-790-920 729-734. Facilities and Equipment:729. Rent, Parking, Utilities:729.1 Telephone, Telecommunications	-199.27	171,322.40
10/02/2025	Deposit				271-000-002 ICS Account	2,236.50	173,558.90
10/02/2025	Expense		Chase Card Services		-Split-	-4,129.97	169,428.93
10/03/2025	Deposit				271-000-002 ICS Account	7,609.16	177,038.09
10/03/2025	Payroll Check	DD	Jennifer L. Chamberlain	Pay Period: 09/17/2025-09/30/2025	Direct Deposit Payable	-1,009.12	176,028.97
10/03/2025	Payroll Check	DD	Karen K. Shaffer	Pay Period: 09/17/2025-09/30/2025	Direct Deposit Payable	-497.62	175,531.35
10/03/2025	Payroll Check	DD	Reilly J. Brower	Pay Period: 09/17/2025-09/30/2025	Direct Deposit Payable	-459.49	175,071.86
10/03/2025	Payroll Check	DD	Karen E. Brower	Pay Period: 09/17/2025-09/30/2025	Direct Deposit Payable	-410.95	174,660.91
10/03/2025	Payroll Check	DD	Diane Switzer	Pay Period: 09/17/2025-09/30/2025	Direct Deposit Payable	-384.30	174,276.61
10/03/2025	Payroll Check	DD	Alexis Adrianse	Pay Period: 09/17/2025-09/30/2025	Direct Deposit Payable	-376.05	173,900.56
10/03/2025	Payroll Check	DD	Emily Fulling	Pay Period: 09/17/2025-09/30/2025	Direct Deposit Payable	-341.66	173,558.90
10/06/2025	Check	16546	Karen E. Brower		-Split-	-140.30	173,418.60
10/07/2025	Deposit				271-000-002 ICS Account	375.99	173,794.59
10/07/2025	Tax Payment		QuickBooks Payroll	Tax withdrawal	QuickBooks Tax Holding Account	-375.99	173,418.60
10/08/2025	Deposit				271-000-002 ICS Account	1,952.43	175,371.03
10/08/2025	Tax Payment		IRS	Tax Payment for Period: 09/01/2025- 09/30/2025	271-000-229.1 Payroll Liabilities:Federal Taxes (941/944)	-1,662.13	173,708.90
10/09/2025	Deposit				271-000-002 ICS Account	5,356.79	179,065.69
10/10/2025	Check	16548	TechConnect	Invoice #6623 Invoice #6581	-Split-	-1,686.50	177,379.19
10/10/2025	Check	16547	SIEGFRIED CRANDALL PC		271-790-802 800. Professional and Contract Services:802. Accounting Fees	-1,500.00	175,879.19
10/10/2025	Check	16549	Jennifer L. Chamberlain		703-728. Operations:723. Transportation	-37.80	175,841.39
10/10/2025	Deposit				-Split-	15,155.02	190,996.41
10/10/2025	Expense				271-000-002 ICS Account	-	175,841.39
						15,155.02	
10/13/2025	Check	16550	Griffin Pest Solutions	Invoice #: 2688284	271-790-806 800. Professional and Contract Services:806. Professional Services	-103.00	175,738.39
10/14/2025	Deposit				271-000-002 ICS Account	821.37	176,559.76
10/14/2025	Expense				271-000-002 ICS Account	-506.71	176,053.05
10/14/2025	Expense				271-790-956 780. Misc Expense:781. Fee refund	-15.00	176,038.05
10/15/2025	Deposit				271-000-002 ICS Account	2,262.37	178,300.42
10/15/2025	Deposit				271-000-658 404. Penal Fines	2,828.20	181,128.62

# DORR TOWNSHIP LIBRARY

## General Ledger

October 2025

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE
10/16/2025	Deposit				-Split-	8.32	181,136.94
10/16/2025	Deposit				271-000-002 ICS Account	1,491.68	182,628.62
10/17/2025	Deposit				271-000-002 ICS Account	3,665.07	186,293.69
10/17/2025	Payroll Check	DD	Jennifer L. Chamberlain	Pay Period: 10/01/2025-10/14/2025	Direct Deposit Payable	-1,038.21	185,255.48
10/17/2025	Payroll Check	DD	Reilly J. Brower	Pay Period: 10/01/2025-10/14/2025	Direct Deposit Payable	-566.71	184,688.77
10/17/2025	Payroll Check	DD	Karen K. Shaffer	Pay Period: 10/01/2025-10/14/2025	Direct Deposit Payable	-497.62	184,191.15
10/17/2025	Payroll Check	DD	Diane Switzer	Pay Period: 10/01/2025-10/14/2025	Direct Deposit Payable	-482.69	183,708.46
10/17/2025	Payroll Check	DD	Karen E. Brower	Pay Period: 10/01/2025-10/14/2025	Direct Deposit Payable	-410.96	183,297.50
10/17/2025	Payroll Check	DD	Alexis Adrianse	Pay Period: 10/01/2025-10/14/2025	Direct Deposit Payable	-376.04	182,921.46
10/17/2025	Payroll Check	DD	Emily Fulling	Pay Period: 10/01/2025-10/14/2025	Direct Deposit Payable	-292.84	182,628.62
10/20/2025	Check	16552	Foster, Swift, Collins & Smith	Invoice #925508 Client/Matter # 84829-00001	271-790-801 800. Professional and Contract Services:801. Legal Fees	-637.50	181,991.12
10/20/2025	Check	16551	Canon Financial Services, Inc.	Invoice # 42013053	271-790-806 800. Professional and Contract Services:806. Professional Services	-301.68	181,689.44
10/20/2025	Check	16553	Muskegon Area District Library	Invoice #6283	271-790-728 703-728. Operations:703. Books:703.1 book replacement - LLC library	-17.99	181,671.45
10/22/2025	Deposit				271-000-002 ICS Account	1,686.50	183,357.95
10/27/2025	Check	16554	The District Coffee		271-790-739 703-728. Operations:721. Advertising	-200.00	183,157.95
10/27/2025	Check	16555	Arrowaste		271-790-806 800. Professional and Contract Services:806. Professional Services	-96.00	183,061.95
10/27/2025	Check	16556	Wayland Union High School		271-790-739 703-728. Operations:721. Advertising	-30.00	183,031.95
10/27/2025	Deposit				271-000-002 ICS Account	976.98	184,008.93
10/31/2025	Check	16558	TechConnect	Invoice #6689	271-790-934 729-734. Facilities and Equipment:734. Technology Labor	-700.00	183,308.93
10/31/2025	Check	16557	T-Mobile	Acct #*****4354	271-790-920 729-734. Facilities and Equipment:729. Rent, Parking, Utilities:729.1 Telephone, Telecommunications	-199.28	183,109.65
10/31/2025	Check	16560	Midwest Tape	Invoice #507969097	271-790-736 703-728. Operations:711. databases	-382.24	182,727.41
10/31/2025	Check	16559	CENTER POINT LARGE PRINT	Invoice #2208503	271-790-727 703-728. Operations:703. Books	-141.74	182,585.67
10/31/2025	Deposit		Interest		271-000-665 405-407. Other Types of Income:406. Interest Income Dor	42.41	182,628.08
10/31/2025	Deposit				271-000-002 ICS Account	3,606.79	186,234.87
10/31/2025	Payroll Check	DD	Jennifer L. Chamberlain	Pay Period: 10/15/2025-10/28/2025	Direct Deposit Payable	-1,005.90	185,228.97
10/31/2025	Payroll Check	DD	Emily Fulling	Pay Period: 10/15/2025-10/28/2025	Direct Deposit Payable	-598.53	184,630.44
10/31/2025	Payroll Check	DD	Karen K. Shaffer	Pay Period: 10/15/2025-10/28/2025	Direct Deposit Payable	-497.62	184,132.82
10/31/2025	Payroll Check	DD	Diane Switzer	Pay Period: 10/15/2025-10/28/2025	Direct Deposit Payable	-384.31	183,748.51
10/31/2025	Payroll Check	DD	Reilly J. Brower	Pay Period: 10/15/2025-10/28/2025	Direct Deposit Payable	-377.02	183,371.49
10/31/2025	Payroll Check	DD	Alexis Adrianse	Pay Period: 10/15/2025-10/28/2025	Direct Deposit Payable	-376.04	182,995.45
10/31/2025	Payroll Check	DD	Karen E. Brower	Pay Period: 10/15/2025-10/28/2025	Direct Deposit Payable	-349.38	182,646.07
10/31/2025	Expense				271-000-002 ICS Account	-42.41	182,603.66
<b>Total for 271-000-001 Checking</b>						<b>\$541.57</b>	

# DORR TOWNSHIP LIBRARY

## Balance Sheet

As of October 31, 2025

	TOTAL
<b>ASSETS</b>	
Current Assets	
Bank Accounts	
271-000-001 Checking	182,603.66
271-000-002 ICS Account	378,513.94
271-000-003 Huntington CD	6,683.05
<b>Total Bank Accounts</b>	<b>\$567,800.65</b>
Other Current Assets	
271-000-040 019. Audit Accts Receivable	10,226.61
QuickBooks Tax Holding Account	0.00
<b>Total Other Current Assets</b>	<b>\$10,226.61</b>
<b>Total Current Assets</b>	<b>\$578,027.26</b>
<b>TOTAL ASSETS</b>	<b>\$578,027.26</b>
<b>LIABILITIES AND EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	
271-000-202 Accounts Payable	0.00
<b>Total Accounts Payable</b>	<b>\$0.00</b>
Other Current Liabilities	
271-000-204 Audit Accts Payable	3,345.67
271-000-231.1 Payroll Liabilities	191.25
215. MI Unemployment Tax	0.00
271-000-228.1 212. MI Income Tax	326.14
271-000-228.2 214. MI Income Tax	-68.88
271-000-228.3 MI Income Tax	680.29
271-000-229.1 Federal Taxes (941/944)	1,662.22
271-000-229.2 Federal Unemployment (940)	0.00
271-000-229.3 211. Federal Unemployment (940)	-859.26
271-000-229.4 213. Federal Taxes (941/944)	705.18
271-000-231.2 216. Blue Cross Dental	250.04
271-000-231.3 217. Blue Cross Vision	1,287.16
271-000-231.4 Blue Cross Dental	5.48
271-000-231.5 Blue Cross Vision	40.66
MI Local Tax	159.76
MI Unemployment Tax	0.00
<b>Total 271-000-231.1 Payroll Liabilities</b>	<b>4,380.04</b>
701. Direct Deposit Payable	0.00
Direct Deposit Payable	0.00
<b>Total Other Current Liabilities</b>	<b>\$7,725.71</b>
<b>Total Current Liabilities</b>	<b>\$7,725.71</b>

# DORR TOWNSHIP LIBRARY

## Balance Sheet

As of October 31, 2025

	TOTAL
<b>Total Liabilities</b>	<b>\$7,725.71</b>
Equity	
271-000-389 012. Opening Bal Equity	120,892.09
271-000-390 013. Fund Balance	542,146.06
Net Income	-92,736.60
<b>Total Equity</b>	<b>\$570,301.55</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$578,027.26</b>

		FY 2025-2026 General Fund & Capital Project Fund Budget															
		Month															
		April	May	June	July	August	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Total Spent	Remaining	2025-2026 General Fund Budget	2025-2026 Capital Projects Fund Budget
																\$327,593.00	\$8,000.00
Staff Expenses																	
		April	May	June	July	August	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Total Spent	Remaining	Budgeted	Budgeted
Emp. Wages		\$9,940.46	\$14,863.25	\$10,201.45	\$11,669.96	\$10,802.61	\$7,501.82	\$95.50						\$65,075.05	\$69,674.95	\$134,750.00	\$0.00
Payroll taxes		\$2,482.12	\$3,711.96	\$2,701.63	\$3,035.23	\$2,730.01	\$2,045.45							\$16,706.40	\$20,543.60	\$37,250.00	\$0.00
Health Insurance														\$0.00	\$2,000.00	\$2,000.00	\$0.00
Total		\$12,422.58	\$18,575.21	\$12,903.08	\$14,705.19	\$13,532.62	\$9,547.27	\$95.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$81,781.45	\$92,218.55	\$174,000.00	\$0.00
Professional Fees																	
		April	May	June	July	August	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Total Spent	Remaining	Budgeted	Budgeted
Audit fee							\$1,500.00	\$1,500.00						\$3,000.00	\$0.00	\$3,000.00	\$0.00
Collection Agency														\$0.00	\$100.00	\$100.00	\$0.00
Custodial Fees		\$450.00	\$450.00	\$450.00	\$450.00	\$450.00	\$450.00	\$450.00	\$450.00					\$3,600.00	\$1,800.00	\$5,400.00	\$0.00
Legal Fees		\$535.50				\$382.50	\$229.50	\$637.50						\$1,785.00	\$1,215.00	\$3,000.00	\$0.00
Professional Dues		\$486.00	\$455.00	\$125.00	\$135.00									\$1,201.00	-\$201.00	\$1,000.00	\$0.00
Library Board Bonding					\$326.00									\$326.00	\$24.00	\$350.00	\$0.00
Workers Comp				\$219.50										\$219.50	\$380.50	\$600.00	\$0.00
Strategic Planning														\$0.00	\$0.00	\$0.00	\$0.00
Total		\$1,471.50	\$905.00	\$794.50	\$911.00	\$832.50	\$2,179.50	\$2,587.50	\$450.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,131.50	\$3,318.50	\$13,450.00	\$0.00
Library Operations																	
		April	May	June	July	August	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Total Spent	Remaining	Budgeted	Budgeted
Books		\$1,723.59	\$1,345.33	\$1,630.60	\$1,145.25	\$504.39	\$1,892.37	\$2,104.67	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,346.20	\$9,828.80	\$20,175.00	\$0.00
	Adult	\$992.12	\$911.48	\$989.59	\$714.40	\$247.77	\$989.77	\$1,363.83						\$6,208.96	\$2,466.04	\$8,675.00	\$0.00
	Childrens	\$299.54	\$221.57	\$343.46	\$288.77	\$201.22	\$529.18	\$468.00						\$2,351.74	\$4,748.26	\$7,100.00	\$0.00
	Tween	\$85.33	\$111.44	\$139.49	\$44.15		\$131.46	\$115.54						\$627.41	\$772.59	\$1,400.00	\$0.00
	YA	\$346.60	\$100.84	\$158.06	\$97.93	\$55.40	\$241.96	\$157.30						\$1,158.09	\$1,841.91	\$3,000.00	\$0.00
DVD		\$146.35	\$59.90	\$418.89	\$377.07	\$19.96	\$103.72	\$82.89						\$1,208.78	\$466.22	\$1,675.00	\$0.00
Audiobooks					\$26.99		\$73.37							\$100.36	\$499.64	\$600.00	\$0.00
Video Games			\$119.75				\$39.99	\$27.91						\$187.65	\$312.35	\$500.00	\$0.00
Games to Go						\$4.89								\$4.89	\$95.11	\$100.00	\$0.00
Kits														\$0.00	\$200.00	\$200.00	\$0.00
Binge Boxes														\$0.00	\$200.00	\$200.00	\$0.00
Periodicals		\$39.95	\$810.49		\$39.95	\$39.95	\$39.95	\$39.95						\$1,010.24	\$739.76	\$1,750.00	\$0.00
Programs		\$1,614.52	\$1,107.58	\$1,931.72	\$1,463.26	\$775.77	\$5,072.97	\$954.05	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$12,919.87	\$1,330.13	\$14,250.00	\$0.00
	General Programming	\$1,010.30	\$483.86	\$60.00	\$973.26	\$775.77	\$5,072.97	\$954.05						\$9,330.21	\$1,419.79	\$10,750.00	\$0.00
	Summer Reading	\$604.22	\$623.72	\$1,871.72	\$490.00									\$3,589.66	-\$89.66	\$3,500.00	\$0.00
	Grant Purchases													\$0.00	\$0.00		
Advertising		\$115.56	\$810.67	\$21.48	\$8.49		\$332.29	\$242.60						\$1,531.09	-\$31.09	\$1,500.00	\$0.00
Supplies		\$936.68	\$675.99	\$328.87	\$353.40	\$585.71	\$240.53	\$252.35	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,373.53	\$3,726.47	\$7,100.00	\$0.00
	Cataloging Supplies	\$677.14			\$310.30	\$337.94								\$1,325.38	\$2,290.62	\$3,616.00	\$0.00
	General Supplies	\$120.75	\$277.24	\$328.87	\$43.10	\$105.02	\$23.99	\$75.46						\$974.43	\$767.57	\$1,742.00	\$0.00
	Office Supplies	\$138.79	\$398.75			\$142.75	\$216.54	\$176.89						\$1,073.72	\$668.28	\$1,742.00	\$0.00
Employee Training			\$36.83	\$40.14	\$3,927.72	\$26.00	\$56.93							\$4,087.62	-\$737.62	\$3,350.00	\$0.00
Library Board Training														\$0.00	\$400.00	\$400.00	\$0.00
Transportation			\$168.02	\$37.38	\$200.44	\$35.98	\$75.88	\$37.80						\$555.50	\$444.50	\$1,000.00	\$0.00
Coop Fees		\$5,048.68			\$4,811.08			\$5,090.57						\$14,950.33	\$4,049.67	\$19,000.00	\$0.00
Databases		\$2,606.26	\$376.65	\$683.19	\$359.88	\$342.52	\$607.66	\$915.90	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,892.06	\$6,222.94	\$12,115.00	\$0.00
	Overdrive (ebooks,	\$417.96		\$345.22				\$533.66						\$1,296.84	\$3,031.16	\$4,328.00	\$0.00
	Mango Languages	\$1,492.53												\$1,492.53	\$82.47	\$1,575.00	\$0.00

		FY 2025-2026 General Fund & Capital Project Fund Budget															
		Month															
		April	May	June	July	August	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Total Spent	Remaining	2025-2026 General Fund Budget	2025-2026 Capital Projects Fund Budget
	Ancestry.com													\$0.00	\$0.00	\$0.00	\$0.00
	Movie License						\$308.00							\$308.00	\$92.00	\$400.00	\$0.00
	Excel Online HS															\$0.00	\$0.00
	Hoopla (ebooks)	\$328.06	\$376.65	\$337.97	359.88	\$342.52	\$299.66	\$382.24						\$2,426.98	\$2,985.02	\$5,412.00	\$0.00
	World Trade Press	\$367.71												\$367.71	\$32.29	\$400.00	\$0.00
	Comics Plus													\$0.00	\$0.00	\$0.00	\$0.00
Total		\$13,168.27	\$6,067.45	\$5,421.14	\$13,039.94	\$2,920.88	\$8,662.83	\$9,973.13	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$59,253.64	\$27,746.88	\$83,915.00	\$0.00
Building Expenses																	
		April	May	June	July	August	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Total Spent	Remaining	Budgeted	Budgeted
Building Ins.																	
	General Liability Insurance				\$4,106.00									\$4,106.00	-\$506.00	\$3,600.00	\$0.00
Utilities		\$269.96	\$350.23	\$269.96	\$333.95	\$219.95	\$149.97	\$245.97	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,839.99	\$1,410.01	\$3,250.00	\$0.00
	Internet/phone	\$269.96	\$269.96	\$269.96	\$219.95	\$219.95	\$149.97	\$149.97						\$1,549.72			\$0.00
	Trash		\$80.27		\$114.00			\$96.00						\$290.27			\$0.00
	Recycling													\$0.00			\$0.00
Building Maintenance and Improvement		\$0.00	\$194.00	\$363.27	\$206.00	\$235.00	\$334.27	\$4,250.19	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,582.73	-\$1,332.73	\$4,250.00	\$3,000.00
	Tables													\$0.00	\$200.00	\$200.00	\$0.00
	Makerspace Equipment													\$0.00	\$300.00	\$300.00	\$0.00
	Security system			\$231.27			\$231.27							\$462.54	\$537.46	\$1,000.00	\$0.00
	Shelving															\$0.00	\$0.00
	Other building maint.							\$4,250.19						\$4,250.19	-\$4,250.19	\$0.00	\$3,000.00
	Pest Control		\$194.00		\$206.00	\$103.00	\$103.00							\$606.00	\$594.00	\$1,200.00	\$0.00
	Q Window Cleaning			\$132.00		\$132.00								\$264.00	\$286.00	\$550.00	\$0.00
	Annual Cleaning Services													\$0.00	\$1,000.00	\$1,000.00	\$0.00
Equipment		\$626.06	\$621.11	\$301.68	\$360.26	\$581.92	\$614.04	\$500.96	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,606.03	\$11,643.97	\$10,250.00	\$5,000.00
	Hotspots (grant funded)	\$172.20	\$172.20	\$165.06	\$142.83	\$199.27	\$199.27	\$199.28						\$1,250.11	\$1,549.89	\$2,800.00	\$0.00
	Emergency Mgmt													\$0.00	\$500.00	\$500.00	\$0.00
	Firewall/Network													\$0.00	\$2,000.00	\$0.00	\$2,000.00
	People Counter	\$240.00														\$600.00	\$0.00
	Computer		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,000.00	\$0.00	\$3,000.00
	General													\$0.00			
	Grant Funds													\$0.00			
	Copier	\$275.60	\$621.11	\$301.68	\$301.68	\$526.90	\$301.68	\$301.68						\$2,630.33	\$1,719.67	\$4,350.00	\$0.00
	Website													\$0.00	\$1,000.00	\$1,000.00	\$0.00
	Misc	\$110.46			\$58.58	\$55.02	\$113.09							\$337.15	\$662.85	\$1,000.00	\$0.00
	Grant Funds													\$0.00			
Equipment Mant.		\$0.98	\$22.17	\$11,403.98	\$719.14	\$767.30	\$0.00	\$1,690.48	\$700.00	\$0.00	\$0.00	\$0.00	\$0.00	\$15,886.50	\$18,891.50	\$34,778.00	\$0.00
	Computer Maint.			\$11,400.00	\$700.00	\$700.00	\$700.00	\$1,686.50	\$700.00					\$15,886.50	\$17,491.50	\$33,378.00	\$0.00
	CD/DVD Cleaner													\$0.00	\$400.00	\$400.00	\$0.00
	Software	\$0.98	\$22.17	\$3.98	\$19.14	\$67.30	\$3.98	\$3.98						\$121.53	\$878.47	\$1,000.00	\$0.00
Misc														\$0.00	\$100.00	\$100.00	
Total		\$897.00	\$1,187.51	\$12,338.89	\$1,619.35	\$1,804.17	\$1,098.28	\$6,687.60	\$700.00	\$0.00	\$0.00	\$0.00	\$0.00	\$31,021.25	\$30,206.75	\$56,228.00	\$8,000.00
Projected Revenue		April	May	June	July	August	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Total	Budgeted		
INTEREST		\$1,260.18	\$1,307.79	\$1,250.97	\$1,212.46	\$1,137.31	\$1,057.70	\$1,021.59	[1]	[2]				\$8,248.00	\$8,700.00		
PENAL FINES		\$2,937.61	\$2,960.77	\$3,269.20	\$3,121.28	\$2,547.23	\$2,828.20							\$17,664.29	\$32,900.00		
STATE AID			\$4,248.44			\$4,358.22								\$8,606.66	\$3,900.00		
MILLAGE		\$241.79												\$241.79	\$203,000.00		
FRIENDS														\$0.00	\$200.00		



		FY 2025-2026 General Fund & Capital Project Fund Budget															
		Month															
		April	May	June	July	August	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Total Spent	Remaining	2025-2026 General Fund Budget	2025-2026 Capital Projects Fund Budget
Annuities, grants, etc		\$1,400.00	\$10,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$11,400.00	\$0.00		
	E-Rate													\$0.00			
	LSTA Grant													\$0.00			
	ACCF Grant													\$0.00			
	Misc. Grants	1400	10000											\$11,400.00			
MISC INCOME		\$184.29	\$983.65	\$489.04	\$840.50	\$167.78	\$1,006.13	\$212.98	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,884.37	\$6,000.00		
	Fines		\$17.70	\$50.88	\$21.85	\$7.65	\$46.08							\$144.16			
	Copies	\$67.35	\$106.75	\$97.15	\$70.90	\$16.70	\$84.90	\$53.15						\$496.90			
	Room Rental	\$20.00	\$25.00	\$20.00		\$40.00		\$130.00						\$235.00			
	Lost and Paid			\$15.89	\$68.96	\$37.13											
	summer reading		\$700.00	\$200.00										\$900.00			
	Misc.	\$9.70	\$48.15	\$1.85	\$478.73	\$11.90	\$515.26	\$7.69						\$1,073.28			
	Craft													\$0.00			
	Bus trip						\$240.00							\$240.00			
	Water Color Classes													\$0.00			
	Sales	\$47.05	\$56.86	\$50.69	\$160.94	\$22.80	\$43.94	\$12.15						\$394.43			
	Faxes	\$5.40	\$27.90	\$13.90	\$25.80	\$6.20	\$12.80	\$9.30						\$101.30			
	Credit Card Credits	\$34.79		\$31.93	\$13.32	\$25.40	\$18.99							\$124.43			
	Misc Cash out	\$44.50	\$1.29	\$6.75			\$44.16	\$0.69						\$97.39			
Transfer from Capital Projects														\$0.00			
Carry over from last years budget														\$0.00	\$18,693.00		
TOWNSHIP APPROPRIATION		\$15,050.00			\$14,300.00		\$14,300.00							\$43,650.00	\$57,200.00		
Total		\$21,073.87	\$19,500.65	\$5,009.21	\$19,474.24	\$8,210.54	\$19,192.03	\$1,234.57	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$93,695.11	\$330,593.00		

[1] source: Jack Verville, United Bank

[2] source: Jack Verville, United Bank

## Resignation

**Michael Rydman** <mrydman034@gmail.com >

Mon, 13 Oct 2025 9:47:25 AM -0400

To "Reilly.b"<Reilly.b@dorrlibrary.org>

I write to formally resign from my position on the Dorr Library Township board. As my wife and I again plan to winter in Houston again this year, I realize that I cannot effectively divide my attention and still be the effective board member that our library deserves. I therefore tender my resignation today. It has been a pleasure to work with you, your staff, and all of the other members of our board. I wish you all the best.

Michael Rydman  
10/11/25



Quote No.: 34308A  
Quote Name: New radios for EMC

1124 Electric Ave.  
Wayland, MI 49348  
p 616.583.1743 f 616.825.5962

Estimate

Customer

Dorr Township Library  
Reilly Brower  
1804 Sunset Dr., Dor, MI, 49323  
#6166819678

Date: September 16, 2025  
Rep: Troy

Qty	Item Type	Description	Unit Price	Total
1	Service Part	New radio set for host and sign radios	\$1,975.00	\$1,975.00
<b>Installation</b>				\$260.00
<b>SubTotal</b>				\$1,975.00
<b>Tax</b>				\$0.00
<b>Total</b>				<b>\$2,235.00</b>

TERMS AND CONDITIONS

Final electrical hookup not to be made by Midwest Sign Company unless noted otherwise Sealed engineer drawing costs will be added if required by city/township jurisdiction.

Estimate does not include cost of permits. Installation cost based on normal installation conditions.

Cost subject to change if engineered drawing required by local ordinance.

I authorize Midwest Sign Company to fill out any application(s) necessary to obtain a sign permit.

By signing below, I agree to the terms and conditions above.

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

September 23, 2025

To the Board of Trustees  
Dorr Township Library

We have audited the financial statements of the Dorr Township Library Fund (the Library Fund) for the year ended March 31, 2025. Professional standards require that we provide you with information about our responsibilities under auditing standards generally accepted in the United States of America, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated February 14, 2025. Professional standards also require that we communicate to you the following information related to our audit.

### **Significant Audit Findings**

#### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Library Fund are described in Note 1 to the financial statements. No new accounting policies were adopted, and the application of existing policies was not changed during fiscal year 2025. We noted no transactions entered into by the Library Fund during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. There were no sensitive estimates affecting the Library Fund's financial statements.

The financial statement disclosures are neutral, consistent, and clear.

#### *Difficulties Encountered in Performing the Audit*

We encountered no significant difficulties in dealing with management in performing and completing our audit.

#### *Audit Adjustments*

For purposes of this letter, professional standards define an audit adjustment as a proposed correction of the financial statements that, in our judgment, may not have been detected except through our auditing procedures. Management has recorded all of our proposed audit adjustments.

#### *Disagreements with Management*

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

### *Management Representations*

We have requested certain representations from management that are included in the management representation letter dated September 23, 2025.

### *Other Issues*

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Library Fund's auditor. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

### **Communication Regarding Internal Control**

In planning and performing our audit of the financial statements of the Library Fund as of and for the year ended March 31, 2025, in accordance with auditing standards generally accepted in the United States of America, we considered the Library Fund's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Library Fund's internal control. Accordingly, we do not express an opinion on the effectiveness of the Library Fund's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. In addition, because of the inherent limitations in internal control, including the possibility of management override of controls, misstatements due to error or fraud may occur and not be detected by such controls. However, as discussed below, we have identified a deficiency in internal control that we consider to be a material weakness.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Library Fund's financial statements will not be prevented, or detected and corrected, on a timely basis. We consider the following deficiency in the Library Fund's internal control to be a material weakness.

Material audit adjustments and financial statement preparation:

*Criteria:* All governmental units in Michigan are required to prepare financial statements in accordance with generally accepted accounting principles (GAAP). This is the responsibility of management. The preparation of financial statements in accordance with GAAP requires internal controls over both (1) recording, processing, and summarizing accounting data (i.e., maintaining internal accounting records), and (2) reporting government-wide and fund financial statements, including the related notes to the financial statements (i.e., external financial reporting).

*Condition:* We identified and proposed several material audit adjustments that management reviewed and approved. Adjustments were recorded to:

- Correct beginning fund balance
- Accrue receivables at year end
- Accrue payables at year end

As is the case with many small and medium-sized governmental units, the Library Fund has historically relied on its independent external auditor to assist with the preparation of the financial statements and the related notes as part of its external financial reporting process. Accordingly, the Library Fund's ability to prepare financial statements in accordance with GAAP is based, in part, on its reliance on its external auditor, who cannot be considered part of the Library Fund's internal controls. This is a repeat finding.

*Cause:* This condition was caused by the Library Board's decision to outsource the preparation of its annual financial statements to the external auditor rather than incur the costs of obtaining the necessary training and expertise required for the Library Board to perform this task internally because outsourcing the task is considered more cost effective.

*Effect:* The Library Fund's accounting records were initially misstated by amounts material to the financial statements. In addition, the Library Fund lacks complete internal controls over the preparation of its financial statements in accordance with GAAP and relies, at least in part, on assistance from its external auditor with this task.

*Auditor's Recommendation:* We recommend that management continue to monitor the relative costs and benefits of securing the internal or other external resources necessary to develop material adjustments and prepare a draft of the Library Fund's annual financial statements versus contracting with its auditor for these services.

*Management Response:* Management has made an ongoing evaluation of the respective costs and benefits of obtaining internal or external resources, specifically for the preparation of financial statements, and has determined that the additional benefits derived from implementing such a system would not outweigh the costs incurred to do so. Management will continue to review the draft financial statements and notes prior to approving them and accepting responsibility for their content and presentation.

The Library Board's response to the internal control finding described above was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

#### **Restriction on Use**

This information is intended solely for the use of the Board of the Dorr Township Library, the Board of Trustees of the Township of Dorr, Michigan, and the State of Michigan Department of Treasury and is not intended to be and should not be used by anyone other than these specified parties.

*Siegfried Crandall P.C.*





***Dorr Township Library Fund***  
***Allegan County, Michigan***

**FINANCIAL STATEMENTS**

*Year ended March 31, 2025*

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## INDEPENDENT AUDITOR'S REPORT

Board of Trustees  
Dorr Township Library

### Opinions

We have audited the accompanying financial statements of the Dorr Township Library Fund (Library Fund), a special revenue fund of the Township of Dorr, Michigan, as of and for the year ended March 31, 2025, and the related notes to the financial statements, as listed in the contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Library Fund, a special revenue fund of the Township of Dorr, Michigan, as of March 31, 2025, and the changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### Emphasis of Matter

As discussed in Note 1, the financial statements present only the Library Fund and do not purport to, and do not, present fairly the financial position of the Township of Dorr, Michigan, as of March 31, 2025, or the changes in its financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

### Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Library Fund, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Library Fund's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Library Fund's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Library Fund's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### **Required supplementary information**

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

*Siegfried Crandall P.C.*

September 23, 2025

## MANAGEMENT'S DISCUSSION AND ANALYSIS

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Our discussion and analysis of the Dorr Township Library Fund's (the Library Fund) financial performance provides a narrative overview of the Library Fund's financial activities for the fiscal year ended March 31, 2025. Please read it in conjunction with the Library Fund's financial statements.

### FINANCIAL HIGHLIGHTS

- The Library Fund's fund balance increased by \$49,178 during the current year.
- The Library Fund's fund balance, which is entirely assigned for recreation and culture expenditures, amounts to \$679,376 at year end, representing 242 percent of actual expenditures for the current fiscal year.

### Overview of the financial statements

The Library Fund's annual report is comprised of three parts: management's discussion and analysis, the financial statements, and required supplementary information. The financial statements do not include government-wide financial statements because the Library Fund is only one fund of the Township of Dorr. The financial statements are fund financial statements for the Township's Library Fund which explain how recreation and culture expenditures were financed in the short-term, as well as what remains for future spending.

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

A comparative analysis of the Library Fund's financial statements for 2025 and 2024 is also presented.

### Fund financial statements

Funds are accounting devices used to keep track of specific sources of funding and spending for particular purposes. The Library Fund is a governmental fund which focuses on (1) how cash, and other financial assets that can be readily converted to cash, flows in and out, and (2) the balances left at year end that are available for spending. Consequently, governmental fund statements provide a detailed short-term view that helps determine whether there are more or fewer financial resources that can be spent in the near future to finance programs.

### FINANCIAL ANALYSIS OF THE LIBRARY FUND

#### Fund Balance

Total fund balance at the end of the fiscal year was \$679,376, which is assigned for recreation and culture expenditures.

#### Condensed financial information

##### Fund balance

	<u>2025</u>	<u>2024</u>
Current assets	<u>\$ 688,603</u>	<u>\$ 639,716</u>
Current liabilities	<u>\$ 9,227</u>	<u>\$ 9,518</u>
Fund balance - assigned for recreation and culture	<u>679,376</u>	<u>630,198</u>
Total liabilities and fund balance	<u>\$ 688,603</u>	<u>\$ 639,716</u>

**Changes in fund balance**

The Library Fund's total revenues were \$275,249. Property taxes and penal fines provided about 75 percent and 12 percent of the Library Fund's revenues, respectively. Total expenditures to provide Library services amounted to 281,071.

The Library Fund experienced an increase in fund balance of \$49,178, during the current fiscal year, compared to a \$63,670 increase in the prior year. Revenues increased by \$14,320, primarily due to a \$13,774 increase in property taxes. Expenditures increased by \$29,812, primarily due to a \$25,432 increase in personnel costs. The Library Fund also received a \$55,000 transfer from the Township's General Fund.

*Condensed financial information  
Changes in fund balance*

	<u>2025</u>	<u>2024</u>
Revenues:		
Property taxes	\$ 205,244	\$ 191,470
State grants	9,695	12,022
Fines and forfeitures - penal fines	33,659	36,139
Interest	12,234	6,512
Other	14,417	14,786
	<u>275,249</u>	<u>260,929</u>
Total revenues		
Expenditures - recreation and culture	<u>281,071</u>	<u>251,259</u>
Excess	(5,822)	9,670
Other financing source - transfer from General Fund	<u>55,000</u>	<u>54,000</u>
Changes in fund balance	<u>\$ 49,178</u>	<u>\$ 63,670</u>
Fund balance, end of year	<u>\$ 679,376</u>	<u>\$ 630,198</u>

**Library Fund budgetary highlights**

Revenues and expenditures were not amended during the current year. Actual revenues were \$30,577 more than budgeted, primarily because tax revenues were \$15,244 more than expected. Actual expenditures were \$2,979 less than the appropriated as most library costs were near budgeted amounts.

These variances resulted in a \$33,556 positive budget variance, with a \$49,178 increase in fund balance, compared to a budget that anticipated a \$15,622 increase in fund balance.

**CAPITAL ASSETS AND DEBT ADMINISTRATION**

The Library Fund does not report capital assets or long-term debt.

**ECONOMIC FACTORS AND NEXT YEAR'S BUDGET**

The Library Fund's 2026 fiscal year budget does not anticipate significant changes in the amounts or composition of its major revenue sources. The Library Fund has budgeted expenditures for the upcoming year at amounts sufficient to support its ongoing programs and activities, while maintaining the current levels of its resources.

**CONTACTING THE LIBRARY FUND'S FINANCIAL MANAGEMENT**

This financial report is designed to provide our customers and creditors with a general overview of the Library Fund's finances and to demonstrate the Library Fund's accountability for the resources it receives. Questions regarding any information provided in this report or requests for additional financial information should be addressed to:

Reilly Brower, Interim Library Director  
Dorr Township Library  
1084 Sunset Dr  
Dorr, MI 49323

Phone: (616) 681-9678

DRAFT



## FINANCIAL STATEMENTS

DRAFT

***Dorr Township Library Fund***

**BALANCE SHEET**

*March 31, 2025*

**ASSETS**

Cash	\$ 680,934
Receivables	<u>7,669</u>
Total assets	<u>\$ 688,603</u>

**LIABILITIES AND FUND BALANCE**

Liabilities:

Accounts payable	\$ 5,132
Payroll taxes	<u>4,095</u>
Total liabilities	9,227
Fund balance - assigned for recreation and culture	<u>679,376</u>
Total liabilities and fund balance	<u>\$ 688,603</u>

*See notes to financial statements*

**Dorr Township Library Fund****STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE***Year ended March 31, 2025***REVENUES**

Property taxes	\$ 205,244
State grants - state aid	9,695
Fines and forfeitures - penal fines	33,659
Interest	12,234
Other	<u>14,417</u>

Total revenues 275,249

**EXPENDITURES**

Recreation and culture	<u>281,071</u>
------------------------	----------------

**EXCESS (DEFICIENCY) OF REVENUES  
OVER EXPENDITURES**

(5,822)

**OTHER FINANCING SOURCE**

Transfers from General Fund	<u>55,000</u>
-----------------------------	---------------

**NET CHANGES IN FUND BALANCES**

49,178

**FUND BALANCES - BEGINNING**

630,198

**FUND BALANCES - ENDING**

\$ 679,376

See notes to financial statements

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The accounting policies of the Dorrr Township Library Fund (the Library Fund) conform to accounting principles generally accepted in the United States of America (hereinafter referred to as generally accepted accounting principles) as applicable to a governmental fund type. The following is a summary of the more significant accounting policies.

*Reporting entity:*

These financial statements include only the Dorrr Township Library Fund, a special revenue fund (governmental fund type) of the Township of Dorrr (located in Allegan County), and do not purport to, and do not, present fairly the financial position of the Township of Dorrr, Michigan, as of March 31, 2025, and the changes in its financial position for the year then ended in conformity with generally accepted accounting principles. The basic financial statements of the Township of Dorrr are available at the Township's office.

*Measurement focus, basis of accounting, and financial statement presentation:*

Governmental funds financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available if they are collected within the current period, or soon enough thereafter, to pay liabilities of the current period. For this purpose, the Library Fund generally considers revenues to be available if they are expected to be collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, expenditures relating to compensated absences, and claims and judgments are recorded only when payment is due.

State grants, charges for services, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable only when cash is received by the Library Fund.

*Assets, liabilities, and fund balance:*

*Cash* - Cash is considered to be cash on hand, demand deposits, and time deposits.

*Receivables* - All receivables are considered to be fully collectible and are due within one year.

*Fund balance* - Restricted fund balance is reported when externally imposed constraints are placed on the use of resources by grantors, contributors, or laws and regulations of other governments. The Board retains the authority to assign fund balance as to purpose. When the Library Fund incurs an expenditure for purposes for which various fund balance classifications can be used, it is the Library Fund's policy to use the restricted fund balance first, followed by assigned fund balance.

*Property tax revenue recognition* - Property taxes are levied each December 1 (lien date) on the taxable valuation of property as of the preceding December 31. Property taxes are considered delinquent on March 1 of the following year, at which time interest and penalties are assessed. It is the Library Fund's policy to recognize revenue from the tax levy in the current year when the proceeds are budgeted and made available for the financing of operations.

*Use of estimates* - The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenditures during the period. Accordingly, actual results could differ from those estimates.

**NOTE 2 - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY**

*Budgetary information* - The annual budget is adopted on a basis consistent with generally accepted accounting principles for a governmental fund. The budget document presents information by function and line-item. The legal level of budgetary control adopted by the governing body for the Library Fund is the activity level. All annual appropriations lapse at the end of the fiscal year. There were no reportable budget variances.

**NOTE 3 - CASH**

Cash, as presented in the accompanying financial statements, in the amount of \$680,934, consists of deposits with financial institutions.

State statutes authorize the Library Fund to make deposits in the accounts of federally insured banks, credit unions, and savings and loan associations that have an office in Michigan. The Library Fund's deposits are in accordance with statutory authority.

Custodial credit risk is the risk that, in the event of the failure of a financial institution, the Library Fund will not be able to recover its deposits. The Township's investment policy does not specifically address custodial credit risk for deposits. The Library Fund's bank balances total \$673,107. Because the Township of Dorrr is defined as a "public unit" for purposes of FDIC insurance coverage for deposits held by financial institutions, it is not practicable to identify insurance coverage for an individual fund.

**NOTE 4 - INTERFUND TRANSFERS**

The transfers from the General Fund, in the amount of \$55,000, represent the Township's budgeted annual operating subsidy to support Library Fund operations.

**NOTE 5 - RISK MANAGEMENT**

The Library Fund is exposed to various risks of loss for claims arising from general liability, wrongful acts, professional liability, property damage and destruction, crime, accidents, and injuries. Risks of loss arising from possible claims are managed through the purchase of commercial insurance. For all risks of loss, there have been no significant reductions in insurance coverage from coverage provided in prior years. Also, in the past three years, settlements did not exceed insurance coverage.

**REQUIRED SUPPLEMENTARY INFORMATION**

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**BUDGETARY COMPARISON SCHEDULE**

Year ended March 31, 2025

	<i>Original budget</i>	<i>Final budget</i>	<i>Actual</i>	<i>Variance with final budget positive (negative)</i>
<b>REVENUES</b>				
Property taxes	\$ 190,000	\$ 190,000	\$ 205,244	\$ 15,244
State grants	3,900	3,900	9,695	5,795
Fines and forfeitures - penal fines	29,339	29,339	33,659	4,320
Interest	15,233	15,233	12,234	(2,999)
Other	6,200	6,200	14,417	8,217
<b>Total revenues</b>	<u>244,672</u>	<u>244,672</u>	<u>275,249</u>	<u>30,577</u>
<b>EXPENDITURES</b>				
Recreation and culture:				
Personnel costs	140,250	140,250	145,446	(5,196)
Professional and contracted services	11,800	11,800	16,033	(4,233)
Book purchases	20,175	20,175	23,176	(3,001)
Audio-visual materials	4,175	4,175	2,296	1,879
Periodicals	1,750	1,750	1,724	26
Programs	14,250	14,250	15,074	(824)
Advertising	2,000	2,000	2,067	(67)
Supplies	7,500	7,500	6,065	1,435
Education and training	4,400	4,400	4,544	(144)
Transportation	1,500	1,500	1,345	155
Co-op fees	19,200	19,200	16,695	2,505
Databases	15,400	15,400	13,532	1,868
Insurance	6,100	6,100	4,404	1,696
Facilities and equipment	34,250	34,250	23,539	10,711
Miscellaneous	1,300	1,300	5,131	(3,831)
<b>Total expenditures</b>	<u>284,050</u>	<u>284,050</u>	<u>281,071</u>	<u>2,979</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	(39,378)	(39,378)	(5,822)	33,556
<b>OTHER FINANCING SOURCE</b>				
Transfers from General Fund	55,000	55,000	55,000	-
<b>NET CHANGES IN FUND BALANCES</b>	15,622	15,622	49,178	33,556
<b>FUND BALANCES - BEGINNING</b>	630,198	630,198	630,198	-
<b>FUND BALANCES - ENDING</b>	<u>\$ 645,820</u>	<u>\$ 645,820</u>	<u>\$ 679,376</u>	<u>\$ 33,556</u>





## Purpose

The purpose of this document is to detail the current Approved Projects to the Dorr Township Library Board, to clarify the goals & costs of each project, and the projected project deployment timelines.

## Projects

The estimated Deployment Timelines listed below are based on the assumption that the plan is approved during the board meeting on 2025/10/20 and equipment is ordered & received by 2025/11/07 for configuration.

Project Name	Status	Estimated Costs	Deployment Timeline	Recommendation
Replace the broken switch - Option 1	Not Approved	\$2,500	End of 2025/11	Don't approve
Replace the broken switch - Option 2 (long-term)	Not Approved	\$3,750	End of 2025/11	Approve
Replace the broken switch - Option 3 (network upgrade)	Not Approved	\$17,249	End of 2025/11	Get into the 2026 budget and utilize e-rate for discounts.
Network changes for separating public and staff traffic	Approved	\$ 2,100	End of 2025/11	Keep Approved
Setup new Deep Freeze console computer and migrate public PCs to that machine.	Approved	\$8,800	End of 2025/12	Keep Approved
Technology plan/policies.	Approved	\$2000	End of 2025/12	Cancel and transfer budget/expense to other projects

## Project: Replace the broken switch - Option 1

Special project (not included in Monthly MSP plan).

- New UniFi switch.

\$2,500

### Pros:

- Short term cost savings

### Cons:

- Would be spending this money for a short term gain. Would not utilize the device after you migrate to a full Fortinet network.
- Less Secure
- No professional support from the vendor (blog and email support that takes weeks for an answer)
- Does not include the project "Network changes for separating public and staff traffic" as part of the install.

## Project: Replace the broken switch - Option 2

Special project (not included in Monthly MSP plan).

- New Fortinet Switch
- Support licensing for the Fortinet devices.

\$3,750

### Pros:

- Moves you toward a full Fortinet network.
- Better security posture.
- Not wasting money on temporary equipment that will get replaced
- Business grade support from the vendor.

### Cons:

- Higher costs than UniFi
- Some rework when you migrate to the full Fortinet setup.
- Does not include the project "Network changes for separating public and staff traffic" as part of the install.

## Project: Replace the broken switch - Option 3

Special project (not included in Monthly MSP plan).

- New Fortinet Firewall
- New Fortinet Switch
- New Fortinet Wi-Fi Access Points (you have 5 access points, they add up, especially the outdoor one)
- Support licensing for the Fortinet devices.

\$17,249

### Pros:

- Gets you to where you are trying to move to.
- Better security posture.
- Not wasting money on temp equipment that will get replaced.
- No rework.
- Business grade support from vendor.
- Includes the project "Network changes for separating public and staff traffic" as part of the install.

### Cons:

- Higher costs than UniFi

## Project: Network changes for separating public and staff traffic

Special project (not included in Monthly MSP plan).

- Reconfiguring the Firewall to separate staff from public.

\$2,100

## **Project: Setup new Deep Freeze console computer and migrate public PCs to that machine.**

Special project (not included in Monthly MSP plan).

\$8,800

Option 2 was approved by team and board

Deepfreeze: 21-42 hours

PC setup: 10-20 hours

Total: 31-62 hours

Hardware Costs: \$0 we will utilize a laptop that Dorr Township Library already has.

- Wipe and reconfigure the computer..
- Install and configure Deep Freeze on the new laptop and Public PCs.
- Install Connectwise ScreenConnect (CWSC) tool used for remote management.
- Write and test scripts for 3rd party application updates.

This allows for the automation of updates on the public PCs which are currently being manually updated and the costs are being pulled from the monthly contract costs that Dorr Township Library pays TechConnect to support the computer equipment.

## Overview of project/costs if “Option 2” is selected.

Project Name	Status	Estimated Costs	Deployment Timeline	Recommendation
Replace the broken switch - Option 2	Not Approved	\$3,750	Done by end of November.	Approve
Replace the broken switch - Option 3	Not Approved	\$14,680	No Timeline	Get into the 2026 budget and utilize e-rate for funding.
Network changes for separating public and staff traffic	Approved	\$ 2,100	Done by end of November	Keep Approved
Setup new Deep Freeze console computer and migrate public PCs to that machine.	Approved	\$8,800	Done by end of December.	Keep Approved
Technology plan/policies.	Approved	\$2000	Done by end of December.	Deny and move budget/costs towards the above projects.
2025 Costs		\$16,650		
2026 Costs		\$14,680 Minus e-rate percentage  (I believe Jeff said was 85%)		
2025 and 2026 total		\$31,330 <b>Without E-Rate Savings</b>		
2025 and 2026 total <b>with e-rate savings</b> estimate at 85% savings.		\$18,852 <b>With estimated E-Rate Savings</b>		

Original project cost \$17,249

- Switch Cost

- Switch 1 year license costs

Updated total estimate = \$14,680

## Overview of project/costs if “Option 3” is selected.

Project Name	Status	Estimated Costs	Deployment Timeline	Recommendation
Replace the broken switch - Option 3	Not Approved	\$17,249	Done by end of November.	Get into the 2026 budget and utilize e-rate for funding.
<del>Network changes for separating public and staff traffic</del>	<del>Approved</del>	<del>\$ 2,100</del>	<del>Done by end of November</del>	<del>Keep Approved</del>
Setup new Deep Freeze console computer and migrate public PCs to that machine.	Approved	\$8,800	Done by end of December.	Keep Approved
Technology plan/policies.	Approved	\$2000	Done by end of December.	Deny and move budget/costs towards the above projects.
2025 Costs		\$28,049		
2026 Costs		\$0		
2025 and 2026 total		\$28,049		
2025 and 2026 total <b>with e-rate savings</b> estimate at 85% savings.		\$28,049		Option 3 does <b>not</b> utilize e-rate.

The “Network changes for separating public and staff traffic” project is included in Option 3 since this includes the install and configuration of a new firewall and network.

## Fortinet Equipment Warranty - Future Costs

Fortinet, like most business-grade network vendors, handles equipment Warranties and Security Updates via an Annual Subscription method. Fortinet calls this FortiCare and FortiGuard. The price above includes 1 year of FortiGuard as part of the costs.

### **FortiGuard**

FortiGuard is the subscription that allows the FortiGate Firewall to provide the following advanced security features:

- Web filtering
- Video filtering
- DNS filtering
- IPS
- AppControl
- Antivirus & Cloud Sandbox scanning
- AntiSPAM
- Dynamic DNS
- FortiCloud Logs
- FortiCare is usually included.

### **If you do NOT renew FortiGuard:**

- Devices will continue to work.
- Security features will no longer receive updates.
- Dynamic DNS service will no longer function.

### **Options to control FortiGuard pricing:**

- Purchase multi-year licenses (to lock-in from price increases and receive a discount).
- Replace the hardware with an entry-level firewall model.

End of Support (EOS) Date is generally 60 months (5 years) after the End of Order (EOO) Date for that product.

The total expected life-cycle for Fortinet equipment is typically 6 to 7 years.