

MINUTES 1.20.26

Pentwater District Library

Regular Meeting Agenda

Tuesday, January 20, 2026, 5:30 p.m.

Pentwater District Library, 402 E. Park Street, Pentwater, MI 49449

Call to Order: 5:31 by Valerie Church-McHugh

Roll Call: In attendance: Elly Bainbridge, Jennifer Gwillim, Joan LundBorg, Valerie Church-McHugh, Linda VanGills, Amber Jaeb. **Absent:** Kendra Flynn. Also in attendance: Mary Barker, Director

Consent Agenda—Review & Action. Motion by Gwillim with support from Bainbridge to accept consent agenda with edits to the December minutes. *Approved.*

Consent Agenda contains all routine items of business on which no disagreement or debate is anticipated. (Upon the request of any board member, an item shall be removed from the consent agenda and placed on the regular agenda under New Business.

A. Minutes: Board of Trustee meeting December 9, 2025.

B. Payment of Bills

C. Library of Stats (December 2025)

Approval of Meeting Agenda – Motion by VanGills with support by Gwillim to accept the agenda with the addition of committee reports, to move personnel presentation into bylaw discussion, and to make a policy for signature stamp addition of another board member under new business. *Approved.*

President's Report – February 9, 2026- Weare township meeting. Several board members will be in attendance.

Treasurer's Report – December and January's financial report. Included in packet, reviewed by board president. Motion by Gwillim with support by Jaeb to accept the treasurer's report. *Approved.*

Committee reports

Policy Committee – Updated bylaws, first reading

Advocacy/PR and Communications – Logo report by director.

Finance Committee – Finance meeting, January 7, 2026

Personnel Committee – nothing to report.

Building and Grounds Committee – Landscape projects are still developing.

Director's Report

Included in packet.

Continued Business

Committee meeting schedule – sample included in packet. Board members to continue reviewing and will share suggestions.

Election of officers – Motion by LundBorg with support from VanGills to approve the selection of officers to continue as they were in December 2025. *Approved.*

President: Valerie Church-McHugh, Vice President: Jennifer Gwillim, Treasurer: Kendra Flynn, Secretary: Amber Jaeb, Trustee: Joan LundBorg, Elly Bainbridge, and Linda VanGills.

Memo – additional signatory Motion by LundBorg with support by Bainbridge to approve the addition of the vice president as an additional signatory. *Approved.*

Rebranding campaign. Motion by Gwillim with support from Jaeb to support the PR/communications rebranding proposal. *Approved.*

Motion by Bainbridge with support from Gwillim to move budgeted expense money to the rebranding campaign. Motion retracted by Bainbridge.

New Business

Telling the Library's Story – Niche Academy

Budget hearing – February 17, 2026

Strategic Plan – Draft handout

Capital projects plan – project ideas included in packet and explained by director.

Discussed prioritizing and adding additional projects.

Public Comment (Three (3) minutes maximum) – none

Other Items from Board of Trustees or Director – none

Adjournment. Motion by VanGills with support from Gwillim to adjourn.

Meeting adjourned at 7:16 pm.

Draft minutes submitted 1/20/26

Amber Jaeb, Secretary

PENTWATER DISTRICT LIBRARY

Paycheck history report

Paychecks from Jan 20, 2026 to Feb 17, 2026 for all employees from all locations

Pay date	Name	Total pay	Net pay	Pay method	Check Number	Status
02/04/2026	BARKER, MARY	\$2,052.21	\$1,511.44	Direct Deposit	DD	PROCESSED
02/04/2026	HAMMERLE, TAMMY	\$820.70	\$718.43	Direct Deposit	DD	PROCESSED
02/04/2026	MUELLER, JAMES	\$1,113.13	\$912.13	Direct Deposit	DD	PROCESSED
02/04/2026	WAMBAUGH, JUSTIN	\$1,383.70	\$1,102.08	Direct Deposit	DD	PROCESSED
02/04/2026	Whitford, Jacob M	\$1,096.00	\$917.90	Direct Deposit	DD	PROCESSED
01/21/2026	BARKER, MARY	\$2,052.21	\$1,511.46	Direct Deposit	DD	PROCESSED
01/21/2026	HAMMERLE, TAMMY	\$733.68	\$644.26	Direct Deposit	DD	PROCESSED
01/21/2026	MUELLER, JAMES	\$1,113.13	\$912.12	Direct Deposit	DD	PROCESSED
01/21/2026	WAMBAUGH, JUSTIN	\$1,383.70	\$1,102.08	Direct Deposit	DD	PROCESSED
01/21/2026	Whitford, Jacob M	\$1,096.00	\$917.90	Direct Deposit	DD	PROCESSED

PENTWATER TOWNSHIP LIBRARY

Expenses by Vendor Summary

January 20 - February 17, 2026

	TOTAL
AFLAC Traditional and Direct	72.40
Amazon Capital Services	14.90
Amazon.com	454.91
Barnes and Noble	685.75
Biblionix	1,870.00
Boxer Storage	84.00
Brickley DeLong	220.00
Capital Group	639.14
Charter Communications	179.96
Civic Plus LLC	500.00
CONSUMERS ENERGY	393.61
DETROIT FREE PRESS	40.00
DTE Energy	187.64
Foster Swift	440.70
INGRAM LIBRARY SERVICES	384.80
INTUIT	45.00
James Mueller *	15.66
Kanopy, Inc.	35.70
Mary S. Barker	610.39
Jeijer	92.17
Michaels	45.98
Michigan Retailers Services, Inc.	27.04
Midwest Tape, LLC	444.26
OCEANA'S HERALD-JOURNAL	74.00
Shotwell Solutions, LLC	262.80
United States Postal Service	21.60
Xerox Financial Services	432.53
Not Specified	176.56
TOTAL	\$8,451.50

PENTWATER DISTRICT LIBRARY
 101-204 Visa 6720, Period Ending 02/12/2026

RECONCILIATION REPORT

Reconciled on: 02/12/2026

Reconciled by: TAMMY HAMMERLE

Any changes made to transactions after this date aren't included in this report.

Summary

Statement beginning balance	USD
Charges and cash advances cleared (3)	179.02
Payments and credits cleared (1)	-179.02
Statement ending balance	126.30
Register balance as of 02/12/2026	126.30

Details

Charges and cash advances cleared (3)

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
02/12/2026	Expense		Meijer	58.72
02/12/2026	Expense		Michaels	45.98
02/12/2026	Expense		United States Postal Service	21.60
Total				126.30

Payments and credits cleared (1)

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
01/03/2026	Bill		Elan Financial Services	-179.02
Total				-179.02

PENTWATER TOWNSHIP LIBRARY
 101-205 Visa 8118, Period Ending 02/03/2026

RECONCILIATION REPORT

Reconciled on: 02/03/2026

Reconciled by: TAMMY HAMMERLE

Any changes made to transactions after this date aren't included in this report.

Summary

Statement beginning balance	USD
Charges and cash advances cleared (9)	2,496.72
Payments and credits cleared (1)	1,519.67
Statement ending balance	2,496.72
Register balance as of 02/03/2026	1,519.67
	1,519.67

Details

Charges and cash advances cleared (9)

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
02/03/2026	Expense		Barnes and Noble	230.98
02/03/2026	Expense		Barnes and Noble	97.76
02/03/2026	Expense		Meijer	33.45
02/03/2026	Expense		Boxer Storage	84.00
02/03/2026	Expense		DETROIT FREE PRESS	40.00
02/03/2026	Expense		INTUIT	45.00
02/03/2026	Expense		Amazon.com	454.91
02/03/2026	Expense		Barnes and Noble	357.01
Total				176.56
				1,519.67

Payments and credits cleared (1)

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
01/03/2026	Bill		Elan Financial Services	-2,496.72
Total				-2,496.72

PENTWATER DISTRICT LIBRARY

101-001 West Shore Reg.Chk. Ending Balance: \$19,525.95

Date	Ref No.	Payee Account	Memo	Payment	Deposit	Stat	Balance
02/11/2026		QuickBooks Payroll	Tax withdrawal			Auto	
	Tax Payment	QuickBooks Tax Holding Account			\$0.00		\$19,525.95
02/10/2026		Michigan Retailers Services, Inc.		\$13.37			\$19,525.95
	Expense	101-824 Bank & Credit Card Fees					
02/10/2026	10108	Charter Communications	8245122820005197	\$179.96			\$19,539.32
	Bill Payment	101-202 Accounts Payable					
02/10/2026	10107	James Mueller *		\$5.22			\$19,719.28
	Bill Payment	101-202 Accounts Payable					
02/10/2026	10106	INGRAM LIBRARY SERVICES		\$64.80			\$19,724.50
	Bill Payment	101-202 Accounts Payable					
02/10/2026	10105	Mary S. Barker		\$113.83			\$19,789.30
	Bill Payment	101-202 Accounts Payable					
02/04/2026		QuickBooks Payroll	Tax withdrawal	\$1,639.89			\$19,903.13
	Tax Payment	QuickBooks Tax Holding Account					
02/04/2026	DD	Jacob M. Whitford	Pay Period: 01/18/2026-01/31/2026	\$917.90			\$21,543.02
	Paycheck	Direct Deposit Payable					
02/04/2026	DD	TAMMY A HAMMERLE	Pay Period: 01/18/2026-01/31/2026	\$718.43			\$22,460.92
	Paycheck	Direct Deposit Payable					
02/04/2026	DD	JAMES MUELLER	Pay Period: 01/18/2026-01/31/2026	\$912.13			\$23,179.35
	Paycheck	Direct Deposit Payable					
02/04/2026	DD	JUSTIN WAMBAUGH	Pay Period: 01/18/2026-01/31/2026	\$1,102.08			\$24,091.48
	Paycheck	Direct Deposit Payable					

Date	Ref No. Type	Payee Account	Memo	Payment	Deposit	Stat	Balance
						Auto	
02/04/2026	DD	MARY BARKER	Pay Period: 01/18/2026- 01/31/2026	\$1,511.44			\$25,193.56
	Paycheck	Direct Deposit Payable					
02/03/2026					\$22,100.00		\$26,705.00
	Transfer	101-002 West Shore Money Market					
02/03/2026							
	Expense	Capital Group 101-716 Salaries & Fringe Ben:Retirement		\$322.18			\$4,605.00
02/03/2026	10104	Civic Plus LLC					
	Bill Payment	101-202 Accounts Payable		\$500.00			\$4,927.18
02/03/2026	10103	Shotwell Solutions, LLC					
	Bill Payment	101-202 Accounts Payable		\$262.80			\$5,427.18
02/03/2026	10102	Xerox Financial Services	010-0019606-001				
	Bill Payment	101-202 Accounts Payable		\$432.53			\$5,689.98
02/03/2026	10101	INGRAM LIBRARY SERVICES					
	Bill Payment	101-202 Accounts Payable		\$304.89			\$6,122.51
02/03/2026	10100	OCEANA'S HERALD- JOURNAL					
	Bill Payment	101-202 Accounts Payable		\$74.00			\$6,427.40
02/03/2026	10099	Elan Financial Services					
	Bill Payment	101-202 Accounts Payable		\$1,519.67			\$6,501.40
02/03/2026	10098	Kanopy, Inc.					
	Bill Payment	101-202 Accounts Payable		\$35.70			\$8,021.07
02/03/2026	10097	Midwest Tape, LLC					
	Bill Payment	101-202 Accounts Payable		\$444.26			\$8,056.77
02/03/2026	10096	CONSUMERS ENERGY	100016977850				
	Bill Payment	101-202 Accounts Payable		\$393.61			\$8,501.03

Date	Ref No. Type	Payee Account	Memo	Payment	Deposit	Stat	Balance Auto
01/31/2026	3		BD-SLJ: To Void Old Outstanding 11/25/25 Deposit	\$7.20		R	\$8,894.64
	Journal	-Split-					
01/31/2026	INTEREST		Interest Earned		\$0.74	R	\$8,901.84
	Deposit	101-665 Miscellaneous Income:Interest Earned					
01/27/2026	10095	INGRAM LIBRARY SERVICES		\$15.11			\$8,901.10
	Bill Payment	101-202 Accounts Payable					
01/27/2026	10094	Mary S. Barker		\$39.88		R	\$8,916.21
	Bill Payment	101-202 Accounts Payable					
01/27/2026	10093	Biblionix		\$1,870.00			\$8,956.09
	Bill Payment	101-202 Accounts Payable					
01/22/2026					\$61.50	R	\$10,826.09
	Deposit	Fees and Fines:Copier Fees					
01/22/2026					\$32.00	R	\$10,764.59
	Deposit	Fees and Fines:Book Fines					
01/21/2026		Michigan Retailers Services, Inc.		\$13.67		R	\$10,732.59
	Expense	101-824 Bank & Credit Card Fees					
01/21/2026		QuickBooks Payroll	Tax withdrawal	\$1,622.46		R	\$10,746.26
	Tax Payment	QuickBooks Tax Holding Account					
01/21/2026	10092	James Mueller *		\$10.44			\$12,368.72
	Bill Payment	101-202 Accounts Payable					
01/21/2026	10091	Mary S. Barker		\$304.72		R	\$12,379.16
	Bill Payment	101-202 Accounts Payable					
01/21/2026	10090	Amazon Capital Services		\$14.90		R	\$12,683.88
	Bill Payment	101-202 Accounts Payable					
01/21/2026	10089	DTE Energy	463584900013	\$187.64			\$12,698.78
	Bill Payment	101-202 Accounts Payable					
01/21/2026	10088	Foster Swift		\$280.50		R	\$12,886.42

Date	Ref No.	Payee Account	Memo	Payment	Deposit	Stat	Balance
						Auto	
01/21/2026	10087	101-202 Accounts Payable AFLAC Traditional and Direct		\$72.40		R	\$13,166.92
01/21/2026	10086	101-202 Accounts Payable Brickley DeLong		\$220.00			\$13,239.32
01/21/2026	10085	101-202 Accounts Payable Mary S. Barker		\$151.96		R	\$13,459.32
01/21/2026	DD	Jacob M. Whitford	Pay Period: 01/04/2026-01/17/2026	\$917.90		R	\$13,611.28
01/21/2026	DD	JAMES MUELLER	Pay Period: 01/04/2026-01/17/2026	\$912.12		R	\$14,529.18
01/21/2026	DD	TAMMY A HAMMERLE	Pay Period: 01/04/2026-01/17/2026	\$644.26		R	\$15,441.30
01/21/2026	DD	MARY BARKER	Pay Period: 01/04/2026-01/17/2026	\$1,511.46		R	\$16,085.56
01/21/2026	DD	JUSTIN WAMBAUGH	Pay Period: 01/04/2026-01/17/2026	\$1,102.08		R	\$17,597.02
01/20/2026		Capital Group 101-716 Salaries & Fringe Ben:Retirement		\$316.96		R	\$18,699.10

Pentwater Township Library
DIRECTOR'S REPORT -

2/1/2026

January Statistics

CIRCULATION				ATTENDANCE			
	2026	2025	%		2026	2025	%
FICTION	391	89	339	ADULT PROGRAM	31	55	-44
NON-FICTION	89	76	17	TEEN PROGRAM	0	0	#DIV/0!
LARGE PRINT FICTION	39	85	-54	CHILDREN PROGRAM	2	5	-60
LARGE PRINT NON-FICTION	0	4	-100	PASSIVE PROGRAM	73	20	265
PERIODICALS	36	35	3	TOTAL	106	80	33
AUDIO	12	8	50	EVENING PATRONS	13	33	-61
VIDEOS & DVDS	77	98	-21	TOTAL PATRONS	603	113	434
TOTAL	644	677	-5				
				NEW REGISTRATIONS			
				ADULT	2	6	-67
				CHILDREN	0	0	#DIV/0!
KANOPY	42	26		ANNUAL	0	0	#DIV/0!
LIBBY E_Magazine	164	168		TOTAL	2	0	#DIV/0!
LIBBY AUDIO	178	183	-3	RE-REGISTRATIONS			
LIBBY E-BOOKS	235	225	4	ADULT	7	12	-42
MEL CAT LENT	151	181	-17	CHILDREN	1	0	#DIV/0!
MEL CAT BORROWED	62	90	-31	TOTAL	8	12	-33
HOOPLA E-BOOKS	69	60	15	Total Deleted Items		2	-100
HOOPLA E-AUDIO	97	84	15	Multipurpose Room	28	28	0
HOOPLA E-MOVIE/TV	14	20	-30	Library of Things			
HOOPLA BINGE PASS	5	2	150	J Vox Books	2	1	100
HOOPLA MUSIC	1	0	#DIV/0!	Launchpads	0	0	#DIV/0!
TOTAL	1018	1028	-1	Kit Go Bags	1	1	0
				Kit Fly Tying	0	0	#DIV/0!
J FICTION	43	11	291	Nintendo Switch Games	14	0	#DIV/0!
J NON-FICTION	25	2	1150	Canning Kit	0	0	#DIV/0!
J EASY	49	26	88	DVD Players	3	0	#DIV/0!
J PERIODICALS	0	0	#DIV/0!	CD Players	0	0	#DIV/0!
J VIDEOS & DVDS	9	12	-25	Kit Outdoor Games	0	0	#DIV/0!
TOTAL	126	51	147	TOTAL	20	2	900
				COPIES			
Y FICTION	2	12	-83	BLACK	2332	3104	-25
Y NON-FICTION		9	-100	COLOR	598	1626	-63
TOTAL	2	21	-90	COMPUTER USAGE	71	83	-14
GRAND TOTAL	1790	1777	1	WIRELESS USAGE	348		#DIV/0!
				FAX USAGE	29	23	26

MATERIALS BY DATE ADDED FY 2026

Material Type	April	MAY	JUNE	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	TOTAL
1 — New Fiction													0
2 — New Non-Fiction													0
3 — Adult Fiction	44	16	39	51	57	16	35	26	5	12			301
6 — Adult Non-fiction	15	17	14	21	25	6	13	12	31	5			159
7 — Audio Books													0
8 — Easy Read	1			2									3
9 — Hold Shelf													0
10 — Juvenile Audio													0
11 — Juvenile Easy	4	2	10	7	4	1	4	2		19			53
12 — Juvenile Fiction	7		1	2	3		9	3		26			51
13 — Juvenile Magazine	2	3	1	2	2	4	2	3	2	2			23
14 — Juvenile Non-fic		2	2	8	2		2	1		9			26
15 — Juvenile Video	4			2					1				7
16 — Juvenile Video Series													0
17 — Large Print Fiction	6	4	4	11	9								34
18 — Large Print Non-Fiction					1								1
19 — Magazine	25	26	24	22	22	28	27	28	24	27			253
24 — Paperback Fiction													0
25 — Reference													0
26 — Video Non-Fiction			1										0
27 — Video	4	1		14	4	1	1						1
28 — Video Series	1			2									25
29 — Young Adult Fiction			1	1			2						3
30 — Young Adult Magazine													4
31 — Young Adult Non-Fiction				2									0
50 — Launchpad													2
52 — Kit Go Bags													0
53 — Kit Movie Night													0
54 — Kit Fly Tying													0
55 — Computer													0
56 — Newspapers	26	26	24	25	10								0
58 — Juvenile Vox Books													111
59 — Nintendo Switch Games													0
60 — Library of things: Canning													0
61 — DVD Players													0
62 — CD Players													0
63 — Kit Outdoor Games													0
65 — CD Music	20												0
Total	159	97	121	172	139	56	95	75	63	100	0	0	1077

Pentwater District Library Treasurer's Report
February 17, 2026

	January 2026	
Actual income	\$50,060.24	
Actual expenses	\$22,905.23	

Year to date 80% of budget Apr. 2025-Jan.2026				
Actual income				
\$102,614.75				
Actual expense				
\$244,652.12				
Year to date Apr. 2025-Mar.2026				Current % of budget
Actual income	\$118,094.08	Budgeted income	\$263,010.00	44.90%
Actual expense	\$255,940.92	Budgeted expense	\$333,659.00	76.71%

Investments	July 31, 2025	August 31, 2025	Oct. 31, 2025	Dec. 2025	Jan. 2026
MI Class	\$128,728.83	\$129,205.39	\$160,131.66	\$161,207.21	\$161,734.07
Shelby St. Bank	\$1,288.06	\$1,288.09	\$1,288.12	\$1,288.22	\$1,288.25
West Shore money mkt.	\$276,068.16	\$232,010.89	\$178,211.74	\$135,481.90	\$163,744.97

	May 31 2025	July 31 2025	Sept. 30 2025	Dec. 31, 2025	Jan. 31, 2026
Assets	\$449,394.71	\$427,941.34	\$385,159.01	\$322,241.62	\$348,504.36
Liabilities	\$13,760.07	\$19,468.26	\$20,501.79	\$22,359.34	\$327,738.15

PENTWATER TOWNSHIP LIBRARY
Budget vs. Actuals: Budget_FY26_P&L - FY26 P&L
 April 2025 - March 2026

	ACTUAL	TOTAL		% OF BUDGET
		BUDGET	OVER BUDGET	
Income				
101-402 Property Tax	75,518.45	229,101.00	-153,582.55	32.96 %
101-655 Fees and Fines	2,877.05	3,000.00	-122.95	95.90 %
101-674 Private Contributions	6,192.06	2,500.00	3,692.06	247.68 %
101-679 Miscellaneous Income	19,948.28	13,409.00	6,539.28	148.77 %
101.502 Government Contribution	13,558.24	15,000.00	-1,441.76	90.39 %
Total Income	\$118,094.08	\$263,010.00	\$ -144,915.92	44.90 %
GROSS PROFIT	\$118,094.08	\$263,010.00	\$ -144,915.92	44.90 %
Expenses				
101-702 Salaries & Fringe Ben	175,068.71	222,000.00	-46,931.29	78.86 %
101-752 Supplies & Postage	5,056.88	7,000.00	-1,943.12	72.24 %
101-790 Library Materials	22,875.61	31,500.00	-8,624.39	72.62 %
101-801 Professional & Contract	24,253.87	21,000.00	3,253.87	115.49 %
101-805 Program Expense	12,127.50	10,000.00	2,127.50	121.28 %
101-824 Bank & Credit Card Fees	139.46	250.00	-110.54	55.78 %
101-880 Communications & Promo	10.00	2,000.00	-1,990.00	0.50 %
101-910 Professional Development	2,262.35	5,000.00	-2,737.65	45.25 %
101-924 Utilities & Maintenance	12,846.54	17,000.00	-4,153.46	75.57 %
101-937 Insurance		8,000.00	-8,000.00	
101-970 Capital Outlay	1,300.00	9,909.00	-8,609.00	13.12 %
Total Expenses	\$255,940.92	\$333,659.00	\$ -77,718.08	76.71 %
NET OPERATING INCOME	\$ -137,846.84	\$ -70,649.00	\$ -67,197.84	195.12 %
NET INCOME	\$ -137,846.84	\$ -70,649.00	\$ -67,197.84	195.12 %

Pentwater Township Library

Balance Sheet As of January 31, 2026

	AS OF JAN 31, 2026	TOTAL AS OF JAN 31, 2025 (PY)	CHANGE	% CHANGE
ASSETS				
Current Assets				
Bank Accounts				
101-001 West Shore Reg.Chk.	8,894.64	19,440.61	(10,545.97)	(54.25 %)
101-002 West Shore Money Market	163,744.97	268,450.30	(104,705.33)	(39.00 %)
101-003 Shelby State Bank Money Market	1,288.25	1,287.87	0.38	0.03 %
101-004 Petty Cash	150.00	150.00	0.00	0.00 %
101.008 Michigan Class	161,734.07	120,143.16	41,590.91	34.62 %
Total Bank Accounts	\$335,811.93	\$409,471.94	\$ (73,660.01)	(17.99 %)
Other Current Assets				
QuickBooks Tax Holding Account	2,778.74	0.00	2,778.74	
Total Other Current Assets	\$2,778.74	\$0.00	\$2,778.74	0.00%
Total Current Assets	\$338,590.67	\$409,471.94	\$ (70,881.27)	(17.31 %)
Other Assets				
101-056 Interest Receivable	0.00	(3,270.08)	3,270.08	100.00 %
101-072 Due from County	9,913.69	11,439.08	(1,525.39)	(13.33 %)
Total Other Assets	\$9,913.69	\$8,169.00	\$1,744.69	21.36 %
TOTAL ASSETS	\$348,504.36	\$417,640.94	\$ (69,136.58)	(16.55 %)
LIABILITIES AND EQUITY				
Liabilities				
Current Liabilities				
Credit Cards				
101-205 Visa 8118	0.00	(148.38)	148.38	100.00 %
Total Credit Cards	\$0.00	\$ (148.38)	\$148.38	100.00 %
Other Current Liabilities				
101-255 Payroll Liabilities	0.00	0.00	0.00	
AFLAC-AFTER TAX	1,773.80	832.60	941.20	113.04 %
Federal Taxes (941/943/944)	2,709.56	0.00	2,709.56	
Federal Unemployment (940)	138.12	(176.02)	314.14	178.47 %
MI Income Tax	(244.96)	0.00	(244.96)	
Simple IRA Emp.	9,368.64	4,470.46	4,898.18	109.57 %
Total 101-255 Payroll Liabilities	13,745.16	5,127.04	8,618.12	168.09 %
101-257 Accrued Wages	7,021.05	6,627.15	393.90	5.94 %
Total Other Current Liabilities	\$20,766.21	\$11,754.19	\$9,012.02	76.67 %
Total Current Liabilities	\$20,766.21	\$11,605.81	\$9,160.40	78.93 %
Total Liabilities	\$20,766.21	\$11,605.81	\$9,160.40	78.93 %
Equity				
101-391 Retained Earnings	469,775.52	484,409.49	(14,633.97)	(3.02 %)
Net Income	(142,037.37)	(78,374.36)	(63,663.01)	(81.23 %)
Total Equity	\$327,738.15	\$406,035.13	\$ (78,296.98)	(19.28 %)
TOTAL LIABILITIES AND EQUITY	\$348,504.36	\$417,640.94	\$ (69,136.58)	(16.55 %)

Pentwater Township Library

Inc/Exp Month

January 2026

	TOTAL	
	JAN 2026	JAN 2025 (PY)
Income		
101-402 Property Tax		113,064.96
101-655 Fees and Fines	48,792.94	481.85
101-674 Private Contributions	296.90	
101-679 Miscellaneous Income	600.00	1,700.00
Total Income	370.40	1,728.80
GROSS PROFIT	\$50,060.24	\$116,975.61
Expenses	\$50,060.24	\$116,975.61
101-702 Salaries & Fringe Ben		14,593.71
101-752 Supplies & Postage	14,608.73	0.00
101-790 Library Materials	401.56	3,200.17
101-801 Professional & Contract	2,846.26	105.00
101-805 Program Expense	2,238.23	0.00
101-824 Bank & Credit Card Fees	715.60	11.58
101-910 Professional Development	39.84	78.99
101-924 Utilities & Maintenance	655.00	
Total Expenses	1,400.01	1,287.23
NET OPERATING INCOME	\$22,905.23	\$19,276.68
NET INCOME	\$27,155.01	\$97,698.93
	\$27,155.01	\$97,698.93

Pentwater Township Library

Inc/Exp YTD

April 2025 - January 2026

	TOTAL	
	APR 2025 - JAN 2026	APR 2024 - JAN 2025 (PY)
Income		
101-402 Property Tax		
Property Taxes	0.00	181,345.81
Total 101-402 Property Tax	60,539.12	(55,887.73)
101-655 Fees and Fines	60,539.12	125,458.08
Annual	(7.20)	286.70
Book Fines	140.00	200.00
Copier Fees	236.52	197.95
Total 101-655 Fees and Fines	2,507.73	3,390.69
101-674 Private Contributions	2,877.05	4,075.34
Community Foundation	210.00	1,440.00
Friends Donations	0.00	3,397.34
Restricted Gifts-Program	0.00	50.00
Unrestricted Donations	0.00	350.00
Total 101-674 Private Contributions	5,482.06	1,325.00
101-679 Miscellaneous Income	5,692.06	6,562.34
101-665 Interest Earned	30.00	927.00
101-666 Dividend	5,830.77	11,589.52
101-670 Other Grants	10,725.51	1,131.45
101-676 Unrestricted Donations	2,500.00	2,500.00
Other Revenue	100.00	0.00
Total 101-679 Miscellaneous Income	762.00	0.00
101.502 Government Contribution	19,948.28	16,147.97
101-540 State Aid	0.00	0.00
101-580 Weare Township	2,260.84	2,123.76
101-658 Penal Fines	2,145.00	1,716.00
Total 101.502 Government Contribution	9,152.40	8,704.05
Total Income	13,558.24	12,543.81
GROSS PROFIT	\$102,614.75	\$164,787.54
Expenses	\$102,614.75	\$164,787.54
101-702 Salaries & Fringe Ben		
101-709 Taxes	0.00	0.00
101-710 Wages	11,219.97	10,206.58
101-716 Retirement	145,070.92	142,280.17
101-718 Health & Vision Insurance	8,304.76	8,204.00
101-719 Aflac	2,282.92	2,381.00
101-726 Worker's Comp. Insuranc	868.80	687.80
Total 101-702 Salaries & Fringe Ben	0.00	566.00
101-752 Supplies & Postage	167,747.37	164,325.55
101-753 Cleaning Supplies	0.00	0.00
	97.33	418.37

Pentwater Township Library

Inc/Exp YTD

April 2025 - January 2026

	TOTAL	
	APR 2025 - JAN 2026	APR 2024 - JAN 2025 (PY)
101-754 Office Supplies	40.84	32.84
101-755 Operating Supplies	3,795.38	3,418.51
101-851 Postage	458.41	13.87
Total 101-752 Supplies & Postage	4,391.96	3,883.59
101-790 Library Materials	0.00	0.00
101-792 e-access materials	4,739.17	6,742.83
Unrestricted Library Ma	0.00	0.00
101-791 Subscriptions	4,535.51	4,301.16
Books	11,080.22	13,308.10
Nonprint Material	936.11	4,270.93
Total Unrestricted Library Ma	16,551.84	21,880.19
Total 101-790 Library Materials	21,291.01	28,623.02
101-801 Professional & Contract	0.00	(855.05)
101-802 Professional Fees	6,806.90	1,565.36
101-915 Society Dues	797.00	200.00
Contract Service	15,588.44	9,932.45
Total 101-801 Professional & Contract	23,192.34	10,842.76
101-805 Program Expense	334.80	0.00
101-778 Supplies	5,824.33	3,805.06
101-779 Decorations	1,890.66	2,382.69
101-780 Prizes and Giveaways	2,002.71	1,589.70
101-808 Presenters	2,075.00	1,515.00
Total 101-805 Program Expense	12,127.50	9,292.45
101-824 Bank & Credit Card Fees	139.46	221.10
101-880 Communications & Promo Advertising	0.00	0.00
Total 101-880 Communications & Promo	10.00	1,278.00
101-910 Professional Development	0.00	0.00
101-912 Education & Training	189.00	2,740.26
101-913 Travel & Transportation	2,073.35	2,058.89
955.960 Miscellaneous	0.00	23.51
Total 101-910 Professional Development	2,262.35	4,822.66
101-924 Utilities & Maintenance	0.00	0.00
101-850 Telephone	799.80	719.78
101-917 Water & Sewer	1,098.03	1,385.45
101-920 Electricity	3,452.84	3,015.74
101-921 Gas	893.38	896.23
101-927 Online Services	999.80	899.82
101-934 Maintenance & Repairs	4,946.28	7,701.14
Total 101-924 Utilities & Maintenance	12,190.13	14,618.16

Pentwater Township Library

Inc/Exp YTD

April 2025 - January 2026

	TOTAL	
	APR 2025 - JAN 2026	APR 2024 - JAN 2025 (PY)
101-937 Insurance	0.00	0.00
101-935 Building & Liability In	0.00	4,373.00
Total 101-937 Insurance	0.00	4,373.00
101-970 Capital Outlay	0.00	0.00
101-977 New Equipment	1,300.00	881.61
Total 101-970 Capital Outlay	1,300.00	881.61
Total Expenses	\$244,652.12	\$243,161.90
NET OPERATING INCOME	\$ (142,037.37)	\$ (78,374.36)
NET INCOME	\$ (142,037.37)	\$ (78,374.36)

Pentwater District Library

Finance Committee Meeting Minutes

Date: February 4, 2026

Time: 5:05 PM – 6:00 PM

1. Call to Order

The Finance Committee meeting was called to order at **5:05 PM**.

2. Roll Call

Present:

- Elly Bainbridge
- Mary Barker
- Kendra Flynn

Absent:

- Valerie Church-McHugh

3. Review of Proposed Capital Campaigns and Draft Cost Estimates

The committee reviewed the proposed capital campaign concepts along with the initial cost estimates. Discussion included potential funding needs and long-term implications for library facilities and services.

4. Review of Meeting Notes with Township Assessor

Committee members reviewed the documented notes from Kendra and Val's meeting with **Barbie Eaton**, Pentwater Township Assessor. Information shared by the assessor regarding taxable value trends and projections was discussed.

5. Review of Five-Year Projected Expenses

Projected expenses for the next five years were examined to evaluate financial feasibility and future operational needs. These projections will inform recommendations to the Library Board.

6. Discussion on Potential Millage Recommendation

The committee discussed whether to recommend pursuing a millage and considered potential millage amounts that may be needed to support anticipated expenses and capital improvements. Further analysis will be required before a recommendation is made to the Board.

7. Adjournment

The meeting was adjourned at **6:00 PM**.

February 9, 2026

Pentwater District Library

Finance Committee report summary document

The Library Finance Committee compiled the following information: Mary Barker, Val McHugh, Ellie Bainbridge, and Kendra Flynn. Tammy Hammerle, library assistant, also contributed.

Values for Pentwater and the portion of Weare Township included in the newly formed district library.

2026 tentative taxable property values using the current millage rate of 0.7913. The Headlee rollback amount is not determined until after the March Board of Revue meetings.

Weare Township (located in the Pentwater School District) has a taxable value of \$49,748,890 which would generate \$39,366. No millage can be levied on Weare until a millage vote is approved.

Pentwater Township has a taxable value of \$317,233,443 which generates \$251,026.

Using current taxable values millage would generate:

1.00 mill \$366,900

1.25 mills \$458,700

1.30 mills \$477,000

1.50 mills-\$550,470

Projections

	Income	Expense	Amt. from savings	
2025/26 (est)	\$261,898	\$300,000	-\$38,000	
2024/25(actual)	\$275,759	\$290,186	-\$14,427	
2023/24(actual)	\$243,763	\$286,865	-\$43,102	
2022/23(actual)	\$223,411	\$235,688	\$12,277	

Current reserves(savings)are \$350,000. \$70,000 of this amount is earmarked for the outdoor capital project. This leaves \$280,000. MLA recommends having enough in reserve to operate the library for a year. For 2025/26 that amount is \$300,000. Over the past four years a yearly average of \$27,000 has withdrawn from savings for operating costs. purposes of projecting expenses, the inflation rate of 3% has been applied.

Summary of expenses (See spreadsheet)

Fiscal year	2025/26	2026/27	2027/28	2028/29	2029/2030
Estimated Expenses	\$300,00	\$559,000	\$568,000	\$578,000	\$588,000
Three percent inflation (3%)					

Estimates include \$100,000 for capital outlay and an increase in wages and benefits (if necessary for hiring a director.)

Pentwater District Library
Director's Report
February 2026

CivicPlus Social Media Archiving--We have successfully installed CivicPlus software on our social media accounts. The system has archived all posts, responses, comments, and deletions from 2022 to the present.

CivicPlus maintains archiving for up to nine social media platforms and automatically captures, preserves, and monitors content. Importantly, the program also archives any deleted or edited posts—whether by staff or members of the public—to ensure compliance with FOIA requirements and public record retention laws.

Book Clubs--Both book clubs have been lively and well attended this past month.

- The **Library Book Club** discussed *The Husbands* by Holly Gramazio.
- The **Hardback Life Book Club** discussed their selected title *Black Wolf* by Louise Penny.
- Both groups are engaged in thoughtful discussions and continue to welcome new members, and each club selects its own books independently.

Summer Reading Program--Planning is underway for the children's Summer Reading Program. This year's children's focus will include dinosaurs, with related books, movies, and story times. We are also planning to host a weekly late-morning story time at the State Park on Tuesdays for campers.

In addition to children's programming, we are preparing Teen and Adult Summer Reading activities. We have booked John Wemlinger again for an author event. His new book will be released soon, and we anticipate a well-attended and enjoyable evening. He continues to be a strong presenter and storyteller for our adult audience.

IMLS / MeLCat Update--We received encouraging news that federal funding for the Institute of Museum and Library Services (IMLS) has been restored. This ensures continued support for the Michigan eLibrary and the MeLCat interlibrary loan program. This is excellent news for libraries statewide and for our patrons who rely on interlibrary loan services.

Pentwater District Library
Director's Report
February 2026

Name Change --We are continue working through the transition to our new name, **Pentwater District Library**.

Entities notified so far include:

- The local Post Office (formal paperwork will be completed once they are fully settled back in the Pentwater location)
- IRS
- Michigan Department of Treasury
- UIA
- QuickBooks
- Approximately one-third of our vendors

Additional notifications remain ongoing. This process will continue for some time as we ensure all records and accounts are updated accurately.

Ingram Training--Our primary book vendor, Ingram, is offering training on their ordering system. Because their system differs significantly from Baker & Taylor, staff—including myself—will participate.

Ordering has been challenging during the transition, and Ingram has experienced high call volumes. While we are nearly back to normal ordering procedures, the system includes several unique processes that require familiarity. This training should improve efficiency and accuracy moving forward.

Winter Fest Puzzle Contest--We were invited to participate in Winter Fest by hosting a puzzle contest on February 14. Four teams are registered for the Winter Fest event.

Our final regularly scheduled puzzle contest of the season will take place on February 24. These contests continue to be well received and create enjoyable community engagement.

Game Day--Game Day for adults is held on Mondays at 3:00 p.m. Attendance has been lighter than hoped, likely due to seasonal population decline and winter weather conditions.

Pentwater District Library
Director's Report
February 2026

Staff members have been learning the American version of Mahjong so that we can teach new players. The game involves detailed rules, and we are building our confidence in leading instruction.

Article for the Oceana Echo--Pentwater District Library is part of a five-library rotation contributing articles to the Oceana Echo. My first submission is due February 18.

This provides an excellent opportunity to promote our programs and services to a broad readership, as the newspaper is mailed free to most households and available at the post office.

Respectfully submitted,



Mary Barker, Director

code	Pentwater Township Library Operating Fund	Approved Budget Amendment Nov 2024	Approved budget FY26	Approved Budget Amendments 1st quarter 2025	Approved Budget 1st quarter 2025	Proposed Budget FY27	Comments
402	Taxes	214,481	229,101				
502	Govt contributions	15,000	15,000				
	Fees & Fines (Inc Book sales)						
655	Private Contributions	3,000	3,000				
674	Misc Income	5,447	2,500				
679	Grants	5,000	5,000	5,909	10,909	2,500	
	TOTAL	245,428	254,601	2,500	2,500	263,010	265,500
	EXPENSES						
702	Salaries						
752	Supplies & postage	224,302	222,000				
790	Library mtrls	7,000	7,000				
801	Prof & contractual	34,000	31,500				
805	Program Expenses	20,000	20,000	1,000	21,000	30,000	
824	Bank and Credit Card Fees	11,447	8,500	1,500	10,000	22,800	
880	Communications	200	250			8,500	
910	Professional Development	2,500	2,000			250	
924	Utilities & Maintenance	4,800	5,000			2,000	
937	Insurance	16,000	17,000			5,000	
970	Capital Outlay	5,500	8,000			17,000	
	Contingency Fund	6,000	4,000	5,909	9,909	8,000	
	Contingency Fund						
995	Transfer Out						
	OPERATING TOTAL	331,749	325,250	333,659	336,226	336,226	
	GRAND TOTAL	331,749	325,250	333,659	336,226	336,226	
	Income over (under) expense	-86320.19	-70649.01	-70649	-70726.48		