

Pentwater District Library  
Regular Monthly Meeting Agenda  
Tuesday, May 19, 2026  
Pentwater District Library, 402 E. Park Street, Pentwater, MI 49449  
231 869-8581

**Call To Order**

**Roll Call**

**Public Comment on Agenda Items**

The Board will receive public comments on items listed on this agenda. Each speaker is limited to **3 minutes**. Comments must be directed to the **Board President**. The Board will not engage in dialogue or respond during public comment; remarks will be received and entered into the record.

**Meeting Agenda—Review & Action**

**Consent Agenda—Review & Action**

The Consent Agenda contains all routine items or 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-April 21, 2026
- B. Payment of Bills
- C. Library Stats

President's Report

Treasurer's Report

Committee Reports

Policy Committee

- A. Animals in the Library Policy
- B. Fund Balance Policy
- C. Investment Policy
- D. Harassment and Discrimination Policy
- E. Whistleblower Policy

Advocacy/PR and Communications

Finance Committee-Updates

Personnel Committee

Strategic Planning Committee--Update and next work session

Building and Grounds Committee

Director's Report

Pentwater District Library  
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Continued Business

Millage—Communication

Friend's of the Library—Update

New Business

Name Change

Public comment on Pentwater District Library matters

The Board will receive public comments on any Pentwater District Library matter. Each speaker is limited to **3 minutes**. Comments must be directed to the **Board President**. The Board will not engage in dialogue or respond during public comment; remarks will be received and entered into the record.

Other items from Board of Trustees or Director

Adjournment

**Public Comment Guidelines – Pentwater District Library Board**

The Pentwater District Library Board welcomes public participation. Public comments are taken **twice** each regular meeting: (1) on **agenda items** near the beginning of the meeting, and (2) on **any library-related topic** near the end of the meeting. Each speaker is limited to **3 minutes**. Comments must be directed to the **Board President**, not to individual trustees or members of the audience. The Board does not respond or engage in dialogue during public comment; remarks are received and become part of the official record.

# MINUTES 4.21.26

**Pentwater District Library  
Regular Meeting Agenda  
Tuesday, April 21, 2026, 6:00 p.m.  
Pentwater District Library, 402 E. Park Street, Pentwater, MI 49449**

**Call to Order:** 5:32 pm by Valerie Church-McHugh

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

**Public comment on regular meeting agenda items (three minutes maximum) – none**

**Meeting Agenda – Review and Action:** Motion by Flynn with support from Jaeb to accept agenda as amended. *Approved*

**Consent Agenda – Review and Action:** Motion by Flynn with support from Gwillim to accept consent agenda. *Approved.*

**The consent agenda contains all routine items or 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 March 17, 2026  
Special Meeting March 23, 2026**
- B. Payment of Bills**
- C. Library Stats  
Year end for FY25-26  
March 2026  
Materials purchased FY25-26**

**President's report:** It is National Library Week.

**Treasurer's report:** Included in packet and presented by Flynn. Motion by Gwillim with support from Jaeb to accept the March financial report. *Approved.*

**Committee reports:**

**Policy Committee:** By-Laws, second reading. Motion by Gwillim with support Bainbridge from to accept the changes to the library by-laws.

**Advocacy/PR and communications –** Val attended “Coffee with the Manager” at Pentwater Park Place and advocated to become a participating partner with the village. Book sale upcoming in June. 374 postcards sent out to Weare township households in the Pentwater School District welcoming that population to the library. Val will present to the Service Club next month. Exploring ideas for additional PR opportunities.

**Finance Committee:** Nothing to report. Will set up a meeting to review the fund balance policy.

**Personnel Committee:** Director review – committee recommending a general “satisfactory” rating. A formal evaluation will be conducted next year. Motion by Gwillim with support Bainbridge to approve a satisfactory performance for the 2025-2026 fiscal year. *Approved.*

**Building and Grounds Committee:** Nothing to report.

**Director’s Report:** Included in packet.

**Continued Business**

**Strategic planning** – reviewed proposed mission, vision, and value statements.

**Millage campaign information** – submitted to the county. Discussed the formation of a YES committee.

**New Business**

Friends group – coffee hour 5/11/26 0900-1200 at Methodist church.

Library of Michigan Memo – discussed and shared information.

Adjournment Motion by Bainbridge with support from Gwillim to adjourn

**Meeting adjourned at 7:50 pm**

Draft minutes submitted 4/21/26

Amber Jaeb, Secretary

PENTWATER DISTRICT LIBRARY

101-204 Visa 6720, Period Ending 04/30/2026

RECONCILIATION REPORT

Reconciled on: 04/30/2026

Reconciled by: TAMMY HAMMERLE

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

Summary

USD

Statement beginning balance.....	0.00
Charges and cash advances cleared (5).....	482.13
Payments and credits cleared (0).....	0.00
Statement ending balance.....	<u>482.13</u>

Register balance as of 04/30/2026.....482.13

Details

Charges and cash advances cleared (5)

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
04/30/2026	Expense		Staples	79.49
04/30/2026	Expense		Staples	16.14
04/30/2026	Expense		Staples	234.00
04/30/2026	Expense		Vista Print	137.50
04/30/2026	Expense		Friends Of Michigan Libraries	15.00
Total				482.13

# PENTWATER TOWNSHIP LIBRARY

## Expenses by Vendor Summary

April 2026

	TOTAL
Abdo Publishing Company, Inc.	647.00
Amazon.com	1,013.24
BHS Insurance Agency, Inc.	5,175.00
Boxer Storage	84.00
Capital Group	863.12
Charter Communications	199.52
Civic Plus LLC	2,722.20
Clarkston Independence District Library	20.99
CONSUMERS ENERGY	347.21
DETROIT FREE PRESS	35.98
Dharma Trading Company	155.11
DTE Energy	127.32
Foster Swift	1,500.00
Friends Of Michigan Libraries	15.00
Hobby Lobby	21.16
INGRAM LIBRARY SERVICES	911.38
INTUIT	50.00
JUNIOR LIBRARY GUILD	1,680.00
Justin Wambaugh-	14.50
Canopy, Inc.	6.80
Lowe's	184.22
Mary S. Barker	1,122.75
Meijer	40.75
Michigan Retailers Services, Inc.	19.69
Mid-Michigan Library League	557.81
Midwest Tape, LLC	461.10
Oceana County Treasurer	55.44
Oriental Trading	112.36
out of print	181.89
Shotwell Solutions, LLC	262.80
Staples	764.39
Turf Care Mole Man, LLC	90.00
VILLAGE OF PENTWATER (Water)	417.20
Vista Print	137.50
Windridge	195.00
Xerox Financial Services	1,075.03
<b>TOTAL</b>	<b>\$21,267.46</b>

PENTWATER DISTRICT LIBRARY

**Paycheck history report**

Paychecks from Apr 01, 2026 to Apr 30, 2026 for all employees from all locations

Pay date	Name	Total pay	Net pay	Pay method	Check Number	Status
04/29/2026	BARKER, MARY	\$2,216.30	\$1,633.56	Direct Deposit	DD	PROCESSED
04/29/2026	HAMMERLE, TAMMY	\$984.91	\$858.71	Direct Deposit	DD	PROCESSED
04/29/2026	MUELLER, JAMES	\$1,347.40	\$1,085.01	Direct Deposit	DD	PROCESSED
04/29/2026	WAMBAUGH, JUSTIN	\$1,494.67	\$1,183.74	Direct Deposit	DD	PROCESSED
04/29/2026	Whitford, Jacob M	\$1,164.50	\$940.76	Direct Deposit	DD	PROCESSED
04/15/2026	BARKER, MARY	\$2,216.30	\$1,633.57	Direct Deposit	DD	PROCESSED
04/15/2026	HAMMERLE, TAMMY	\$891.97	\$779.48	Direct Deposit	DD	PROCESSED
04/15/2026	MUELLER, JAMES	\$1,376.90	\$1,106.72	Direct Deposit	DD	PROCESSED
04/15/2026	WAMBAUGH, JUSTIN	\$1,527.40	\$1,207.82	Direct Deposit	DD	PROCESSED
04/15/2026	Whitford, Jacob M	\$1,164.50	\$940.76	Direct Deposit	DD	PROCESSED
04/01/2026	BARKER, MARY	\$2,216.30	\$1,668.56	Direct Deposit	DD	PROCESSED
04/01/2026	HAMMERLE, TAMMY	\$869.52	\$760.36	Direct Deposit	DD	PROCESSED
04/01/2026	MUELLER, JAMES	\$1,347.40	\$1,085.02	Direct Deposit	DD	PROCESSED
04/01/2026	WAMBAUGH, JUSTIN	\$1,592.86	\$1,255.99	Direct Deposit	DD	PROCESSED
04/01/2026	Whitford, Jacob M	\$1,190.00	\$959.54	Direct Deposit	DD	PROCESSED

# PENTWATER DISTRICT LIBRARY

101-001 West Shore Reg.Chk. Ending Balance: \$15,477.26

Date	Ref No.	Payee Account	Memo	Payment	Deposit	Stat	Balance Auto
04/30/2026	10166	Elan Financial Services		\$482.13			\$10,799.50
	Bill Payment	101-202 Accounts Payable					
04/30/2026	10165	Charter Communications	8245122820005197	\$199.52			\$11,281.63
	Bill Payment	101-202 Accounts Payable					
04/30/2026	10164	Mary S. Barker		\$326.98			\$11,481.15
	Bill Payment	101-202 Accounts Payable					
04/30/2026	10163	JUNIOR LIBRARY GUILD		\$840.00			\$11,808.13
	Bill Payment	101-202 Accounts Payable					
04/30/2026	10162	Windridge		\$195.00			\$12,648.13
	Bill Payment	101-202 Accounts Payable					
04/30/2026	10161	Elan Financial Services		\$7,488.47			\$12,843.13
	Bill Payment	101-202 Accounts Payable					
04/30/2026	10160	CONSUMERS ENERGY	100016977850	\$347.21			\$20,331.60
	Bill Payment	101-202 Accounts Payable					
04/30/2026		Michigan Retailers Services, Inc.			\$13.40		\$20,678.81
	Deposit	Fees and Fines:Copier Fees					
04/30/2026	INTEREST		Interest Earned		\$0.66	R	\$20,665.41
	Deposit	101-665 Miscellaneous Income:Interest Earned					
04/29/2026		QuickBooks Payroll	Tax withdrawal	\$1,841.69		R	\$20,664.75
	Tax Payment	QuickBooks Tax Holding Account					
04/29/2026	DD	TAMMY A HAMMERLE	Pay Period: 04/12/2026- 04/25/2026	\$858.71		R	\$22,506.44
	Paycheck	Direct Deposit Payable					

Date	Ref No. Type	Payee Account	Memo	Payment	Deposit	Stat	Balance Auto
04/29/2026	DD	JUSTIN WAMBAUGH	Pay Period: 04/12/2026- 04/25/2026	\$1,183.74		R	\$23,365.15
	Paycheck	Direct Deposit Payable					
04/29/2026	DD	MARY BARKER	Pay Period: 04/12/2026- 04/25/2026	\$1,633.56		R	\$24,548.89
	Paycheck	Direct Deposit Payable					
04/29/2026	DD	Jacob M. Whitford	Pay Period: 04/12/2026- 04/25/2026	\$940.76		R	\$26,182.45
	Paycheck	Direct Deposit Payable					
04/29/2026	DD	JAMES MUELLER	Pay Period: 04/12/2026- 04/25/2026	\$1,085.01		R	\$27,123.21
	Paycheck	Direct Deposit Payable					
04/28/2026					\$22,000.00	R	\$28,208.22
	Transfer	101-002 West Shore Money Market					
04/28/2026		Capital Group		\$432.48		R	\$6,208.22
	Expense	101-716 Salaries & Fringe Ben:Retirement					
04/28/2026	10159	Justin Wambaugh-		\$14.50			\$6,640.70
	Bill Payment	101-202 Accounts Payable					
04/28/2026	10158	INGRAM LIBRARY SERVICES		\$141.91			\$6,655.20
	Bill Payment	101-202 Accounts Payable					
04/28/2026	10157	Clarkston Independence District Library		\$20.99			\$6,797.11
	Bill Payment	101-202 Accounts Payable					
04/28/2026	10156	Mary S. Barker		\$186.33		R	\$6,818.10
	Bill Payment	101-202 Accounts Payable					
04/28/2026		Michigan Retailers Services, Inc.			\$20.99	R	\$7,004.43
	Deposit	Fees and Fines:Book Fines					
04/22/2026		Michigan Retailers Services, Inc.			\$4.65	R	\$6,983.44
	Deposit	Fees and Fines:Copier Fees					

<b>Date</b>	<b>Ref No.</b>	<b>Payee Account</b>	<b>Memo</b>	<b>Payment</b>	<b>Deposit</b>	<b>Stat</b>	<b>Balance Auto</b>
04/21/2026	10155	Xerox Financial Services	010-0019606-001	\$642.50		R	\$6,978.79
	Bill Payment	101-202 Accounts Payable					
04/21/2026	10154	INGRAM LIBRARY SERVICES		\$724.66		R	\$7,621.29
	Bill Payment	101-202 Accounts Payable					
04/21/2026	10153	Mary S. Barker		\$609.44		R	\$8,345.95
	Bill Payment	101-202 Accounts Payable					
04/21/2026	10152	Foster Swift		\$1,500.00		R	\$8,955.39
	Bill Payment	101-202 Accounts Payable					
04/21/2026	10151	Abdo Publishing Company, Inc.		\$647.00		R	\$10,455.39
	Bill Payment	101-202 Accounts Payable					
04/15/2026		QuickBooks Payroll	Tax withdrawal	\$1,847.82		R	\$11,102.39
	Tax Payment	QuickBooks Tax Holding Account					
04/15/2026	DD	Jacob M. Whitford	Pay Period: 03/29/2026- 04/11/2026	\$940.76		R	\$12,950.21
	Paycheck	Direct Deposit Payable					
04/15/2026	DD	MARY BARKER	Pay Period: 03/29/2026- 04/11/2026	\$1,633.57		R	\$13,890.97
	Paycheck	Direct Deposit Payable					
04/15/2026	DD	JAMES MUELLER	Pay Period: 03/29/2026- 04/11/2026	\$1,106.72		R	\$15,524.54
	Paycheck	Direct Deposit Payable					
04/15/2026	DD	JUSTIN WAMBAUGH	Pay Period: 03/29/2026- 04/11/2026	\$1,207.82		R	\$16,631.26
	Paycheck	Direct Deposit Payable					
04/15/2026	DD	TAMMY A HAMMERLE	Pay Period: 03/29/2026- 04/11/2026	\$779.48		R	\$17,839.08
	Paycheck	Direct Deposit Payable					
04/15/2026		Michigan Retailers Services, Inc.			\$5.00	R	\$18,618.56
	Deposit	Fees and Fines:Copier Fees					

Date	Ref No. Type	Payee Account	Memo	Payment	Deposit	Stat	Balance Auto
04/14/2026		Michigan Retailers Services, Inc.		\$19.69		R	\$18,613.56
	Expense	101-824 Bank & Credit Card Fees					
04/14/2026		Capital Group		\$430.64		R	\$18,633.25
	Expense	101-716 Salaries & Fringe Ben:Retirement					
04/14/2026	10150	Oceana County Treasurer		\$55.44		R	\$19,063.89
	Bill Payment	101-202 Accounts Payable					
04/14/2026	10149	DTE Energy	463584900013	\$127.32		R	\$19,119.33
	Bill Payment	101-202 Accounts Payable					
04/14/2026	10148	Mid-Michigan Library League		\$557.81		R	\$19,246.65
	Bill Payment	101-202 Accounts Payable					
04/14/2026	10147	Turf Care Mole Man, LLC		\$90.00		R	\$19,804.46
	Bill Payment	101-202 Accounts Payable					
04/11/2026		Michigan Retailers Services, Inc.			\$59.35	R	\$19,894.46
	Deposit	Fees and Fines:Copier Fees					
04/08/2026		Capital Group			\$5.00	R	\$19,835.11
	Deposit	Fees and Fines:Copier Fees					
04/07/2026					\$21,400.00	R	\$19,830.11
	Transfer	101-002 West Shore Money Market					
04/07/2026	10146	Civic Plus LLC		\$2,722.20		R	-\$1,569.89
	Bill Payment	101-202 Accounts Payable					
04/07/2026	10145	Shotwell Solutions, LLC		\$262.80			\$1,152.31
	Bill Payment	101-202 Accounts Payable					
04/07/2026	10144	Xerox Financial Services	010-0019606-001	\$432.53		R	\$1,415.11
	Bill Payment	101-202 Accounts Payable					
04/07/2026	10143	INGRAM LIBRARY SERVICES		\$44.81		R	\$1,847.64

Date	Ref No. Type	Payee Account	Memo	Payment	Deposit	Stat	Balance Auto
04/07/2026	10142	101-202 Accounts Payable JUNIOR LIBRARY GUILD		\$840.00		R	\$1,892.45
04/07/2026	10141	101-202 Accounts Payable Kanopy, Inc.		\$6.80		R	\$2,732.45
04/07/2026	10140	101-202 Accounts Payable VILLAGE OF PENTWATER (Water)		\$417.20		R	\$2,739.25
04/07/2026	10139	101-202 Accounts Payable Midwest Tape, LLC		\$461.10		R	\$3,156.45
04/06/2026		101-202 Accounts Payable Michigan Retailers Services, Inc.			\$10.99	R	\$3,617.55
04/01/2026		Deposits Fees and Fines:Copier Fees					
04/01/2026		QuickBooks Payroll	Tax withdrawal	\$1,831.85		R	\$3,606.56
04/01/2026	DD	QuickBooks Tax Holding Account					
04/01/2026	DD	Jacob M. Whitford	Pay Period: 03/15/2026-03/28/2026	\$959.54		R	\$5,438.41
	Paycheck	Direct Deposit Payable					
04/01/2026	DD	MARY BARKER	Pay Period: 03/15/2026-03/28/2026	\$1,668.56		R	\$6,397.95
	Paycheck	Direct Deposit Payable					
04/01/2026	DD	TAMMY A HAMMERLE	Pay Period: 03/15/2026-03/28/2026	\$760.36		R	\$8,066.51
	Paycheck	Direct Deposit Payable					
04/01/2026	DD	JUSTIN WAMBAUGH	Pay Period: 03/15/2026-03/28/2026	\$1,255.99		R	\$8,826.87
	Paycheck	Direct Deposit Payable					
04/01/2026	DD	JAMES MUELLER	Pay Period: 03/15/2026-03/28/2026	\$1,085.02		R	\$10,082.86
	Paycheck	Direct Deposit Payable					

PENTWATER DISTRICT LIBRARY

101-205 Visa 8118, Period Ending 04/30/2026

RECONCILIATION REPORT

Reconciled on: 04/30/2026

Reconciled by: TAMMY HAMMERLE

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

Summary

USD

Statement beginning balance.....	4,071.08
Charges and cash advances cleared (17).....	7,494.80
Payments and credits cleared (2).....	-4,077.41
Statement ending balance.....	<u>7,488.47</u>

Register balance as of 04/30/2026..... 7,488.47

Details

Charges and cash advances cleared (17)

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
04/30/2026	Expense		Hobby Lobby	21.16
04/30/2026	Expense		Amazon.com	41.95
04/30/2026	Expense		Boxer Storage	84.00
04/30/2026	Expense		INTUIT	50.00
04/30/2026	Expense		DETROIT FREE PRESS	35.98
04/30/2026	Expense		Oriental Trading	112.36
04/30/2026	Expense		out of print	181.89
04/30/2026	Expense		Lowe's	92.11
04/30/2026	Expense		Amazon.com	245.22
04/30/2026	Expense		Meijer	40.75
04/30/2026	Expense		Lowe's	92.11
04/30/2026	Expense		Dharma Trading Company	155.11
04/30/2026	Expense		Amazon.com	377.58
04/30/2026	Expense		Amazon.com	331.85
04/30/2026	Expense		Amazon.com	22.97
04/30/2026	Expense		Staples	434.76
04/30/2026	Expense		BHS Insurance Agency, Inc.	5,175.00
<b>Total</b>				<b>7,494.80</b>

Payments and credits cleared (2)

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
03/31/2026	Bill		Elan Financial Services	-4,071.08
04/30/2026	Credit Card Credit		Amazon.com	-6.33
<b>Total</b>				<b>-4,077.41</b>

**Pentwater Township Library**

**DIRECTOR'S REPORT -**

**1-May-26**

**April Statistics**

<b>CIRCULATION</b>	<b>2026</b>	<b>2025</b>	<b>%</b>	<b>ATTENDANCE</b>	<b>2026</b>	<b>2025</b>	<b>%</b>
FICTION	293	415	-29	ADULT PROGRAM	20	78	-74
NON-FICTION	73	89	-18	TEEN PROGRAM	0	0	#DIV/0!
LARGE PRINT FICTION	20	53	-62	CHILDREN PROGRAM	18	14	29
LARGE PRINT NON-FICTION	1	1	0	PASSIVE PROGRAM	58	70	-17
PERIODICALS	63	48	31	MULTI-AGE PROGRAM	19		#DIV/0!
AUDIO	14	2	600	<b>TOTAL</b>	<b>115</b>	<b>162</b>	<b>-29</b>
VIDEOS & DVDS	63	111	-43	EVENING PATRONS		43	-100
<b>TOTAL</b>	<b>527</b>	<b>719</b>	<b>-27</b>	<b>TOTAL PATRONS</b>		<b>755</b>	<b>-100</b>
				<b>NEW REGISTRATIONS</b>			
				ADULT	12	5	140
				CHILDREN	0	2	-100
KANOPY	38	10		ANNUAL	0	0	#DIV/0!
LIBBY E_Magazine	187	186	1	<b>TOTAL</b>	<b>12</b>	<b>7</b>	<b>71</b>
LIBBY AUDIO	196	161	22	<b>RE-REGISTRATIONS</b>			
LIBBY E-BOOKS	186	227	-18	ADULT	6	10	-40
MEL CAT LENT	104	122	-15	CHILDREN	1	0	#DIV/0!
MEL CAT BORROWED	46	44	5	<b>TOTAL</b>	<b>7</b>	<b>10</b>	<b>-30</b>
HOOPLA E-BOOKS	38	59	-36	<b>Total Deleted Items</b>	718		#DIV/0!
HOOPLA E-AUDIO	107	74	45	Multipurpose Room	50	35	43
HOOPLA E-MOVIE/TV	9	8	13	<b>Library of Things</b>			
HOOPLA BINGE PASS	0	4	-100	J Vox books	7	3	133
HOOPLA MUSIC	0	3	-100	Launchpads	0	0	#DIV/0!
<b>TOTAL</b>	<b>911</b>	<b>898</b>	<b>1</b>	Kit Go Bags	6	2	200
				Kit Fly Tying	0	0	#DIV/0!
J FICTION	21	31	-32	Nintendo Switch Games	0	1	-100
J NON-FICTION	29	9	222	Canning Kit	0	0	#DIV/0!
J EASY	49	46	7	DVD Players	4	0	#DIV/0!
J PERIODICALS	0	0	#DIV/0!	CD Players	0	0	#DIV/0!
J VIDEOS & DVDS	9	18	-50	Kit Outdoor Games	0	0	#DIV/0!
<b>TOTAL</b>	<b>108</b>	<b>104</b>	<b>4</b>	<b>TOTAL</b>	<b>17</b>	<b>6</b>	<b>183</b>
				<b>COPIES</b>			
Y FICTION	6	7	-14	BLACK	1859	1809	3
Y NON-FICTION	0	0	#DIV/0!	COLOR	1251	1736	-28
				COMPUTER USAGE	56	74	-24
<b>TOTAL</b>	<b>6</b>	<b>7</b>	<b>-14</b>	WIRELESS USAGE			#DIV/0!
<b>GRAND TOTAL</b>	<b>1552</b>	<b>1728</b>	<b>-10</b>	FAX USAGE	71	34	109

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
5 — Adult Fiction	10												10
6 — Adult Non-fiction	1												1
7 — Audio Books													0
8 — Easy Read													0
9 — Hold Shelf													0
10 — Juvenile Audio													0
11 — Juvenile Easy													0
12 — Juvenile Fiction	1												1
13 — Juvenile Magazine	3												3
14 — Juvenile Non-fic													0
15 — Juvenile Video													0
16 — Juvenile Video Series													0
17 — Large Print Fiction	3												3
18 — Large Print Non-Fiction	1												1
19 — Magazine	21												21
24 — Paperback Fiction													0
25 — Reference													0
26 — Video Non-Fiction													0
27 — Video													0
28 — Video Series													0
29 — Young Adult Fiction	2												2
30 — Young Adult Magazine													0
31 — Young Adult Non-Fiction													0
50 — Launchpad													0
52 — Kit Go Bags													0
53 — Kit Movie Night													0
54 — Kit Fly Tying													0
55 — Computer													0
56 — Newspapers													0
58 — Juvenile Vox Books													0
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													0
<b>Total</b>	<b>42</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>42</b>

**Pentwater District Library**

**Treasurer's Report**

**May 19, 2026**

	April 30, 2026
Actual income	\$96,245.10
Actual expense	\$44,536.47

Apr. 1-Apr.30,2026 Year to date (8% of fiscal year)	
Actual income- \$96,245.10 (36.25% of budget)	Income budgeted- \$265,500.00
Actual Expense- \$44,536.47(16.33% of budget)	Expense budgeted (\$336,226.00)

Investments	Apr. 30,2026	May 31,2026	June 30,2026	July 31,2026
MI Class	\$163,223.01			
West Shore Money Mkt.	\$265,202.35			
Shelby St. Bank	\$1,288.35			

# PENTWATER TOWNSHIP LIBRARY

## Budget vs. Actuals: Budget\_FY27\_P&L - FY27 P&L

April 2026

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
<b>Income</b>				
101-402 Property Tax	89,411.57	20,000.00	69,411.57	447.06 %
101-655 Fees and Fines	372.38	250.00	122.38	148.95 %
101-674 Private Contributions	4,120.31	208.33	3,911.98	1,977.78 %
101-679 Miscellaneous Income	953.22	416.67	536.55	228.77 %
101-689 Uncategorized Income	272.00		272.00	
101.502 Government Contribution	1,115.62	1,250.00	-134.38	89.25 %
<b>Total Income</b>	<b>\$96,245.10</b>	<b>\$22,125.00</b>	<b>\$74,120.10</b>	<b>435.01 %</b>
<b>GROSS PROFIT</b>	<b>\$96,245.10</b>	<b>\$22,125.00</b>	<b>\$74,120.10</b>	<b>435.01 %</b>
<b>Expenses</b>				
101-702 Salaries & Fringe Ben	24,741.57	18,973.00	5,768.57	130.40 %
101-752 Supplies & Postage	1,741.39	583.33	1,158.06	298.53 %
101-790 Library Materials	4,008.47	2,500.00	1,508.47	160.34 %
101-801 Professional & Contract	6,044.48	1,900.00	4,144.48	318.13 %
101-805 Program Expense	819.01	708.33	110.68	115.63 %
101-824 Bank & Credit Card Fees	19.69	20.83	-1.14	94.53 %
101-880 Communications & Promo		333.33	-333.33	
101-910 Professional Development	542.81	416.67	126.14	130.27 %
101-924 Utilities & Maintenance	1,444.05	1,416.67	27.38	101.93 %
101-937 Insurance	5,175.00	666.67	4,508.33	776.25 %
101-970 Capital Outlay		500.00	-500.00	
<b>Total Expenses</b>	<b>\$44,536.47</b>	<b>\$28,018.83</b>	<b>\$16,517.64</b>	<b>158.95 %</b>
<b>NET OPERATING INCOME</b>	<b>\$51,708.63</b>	<b>\$ -5,893.83</b>	<b>\$57,602.46</b>	<b>-877.33 %</b>
<b>NET INCOME</b>	<b>\$51,708.63</b>	<b>\$ -5,893.83</b>	<b>\$57,602.46</b>	<b>-877.33 %</b>

# PENTWATER TOWNSHIP LIBRARY

## Budget vs. Actuals: Budget\_FY27\_P&L - FY27 P&L

April 2026 - March 2027

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
<b>Income</b>				
101-402 Property Tax	89,411.57	240,000.00	-150,588.43	37.25 %
101-655 Fees and Fines	372.38	3,000.00	-2,627.62	12.41 %
101-674 Private Contributions	4,120.31	2,500.00	1,620.31	164.81 %
101-679 Miscellaneous Income	953.22	5,000.00	-4,046.78	19.06 %
101-689 Uncategorized Income	272.00		272.00	
101.502 Government Contribution	1,115.62	15,000.00	-13,884.38	7.44 %
<b>Total Income</b>	<b>\$96,245.10</b>	<b>\$265,500.00</b>	<b>\$ -169,254.90</b>	<b>36.25 %</b>
<b>GROSS PROFIT</b>	<b>\$96,245.10</b>	<b>\$265,500.00</b>	<b>\$ -169,254.90</b>	<b>36.25 %</b>
<b>Expenses</b>				
101-702 Salaries & Fringe Ben	24,741.57	227,676.00	-202,934.43	10.87 %
101-752 Supplies & Postage	1,771.39	7,000.00	-5,228.61	25.31 %
101-790 Library Materials	4,606.20	30,000.00	-25,393.80	15.35 %
101-801 Professional & Contract	9,188.48	22,800.00	-13,611.52	40.30 %
101-805 Program Expense	819.01	8,500.00	-7,680.99	9.64 %
101-824 Bank & Credit Card Fees	19.69	250.00	-230.31	7.88 %
101-880 Communications & Promo		4,000.00	-4,000.00	
101-910 Professional Development	542.81	5,000.00	-4,457.19	10.86 %
101-924 Utilities & Maintenance	1,706.85	17,000.00	-15,293.15	10.04 %
101-937 Insurance	5,175.00	8,000.00	-2,825.00	64.69 %
101-970 Capital Outlay	6,324.64	6,000.00	324.64	105.41 %
<b>Total Expenses</b>	<b>\$54,895.64</b>	<b>\$336,226.00</b>	<b>\$ -281,330.36</b>	<b>16.33 %</b>
<b>NET OPERATING INCOME</b>	<b>\$41,349.46</b>	<b>\$ -70,726.00</b>	<b>\$112,075.46</b>	<b>-58.46 %</b>
<b>NET INCOME</b>	<b>\$41,349.46</b>	<b>\$ -70,726.00</b>	<b>\$112,075.46</b>	<b>-58.46 %</b>

# Pentwater Township Library

## Balance Sheet

As of April 30, 2026

	TOTAL			
	AS OF APR 30, 2026	AS OF APR 30, 2025 (PY)	CHANGE	% CHANGE
<b>ASSETS</b>				
Current Assets				
Bank Accounts				
101-001 West Shore Reg.Chk.	10,799.50	13,745.02	(2,945.52)	(21.43 %)
101-002 West Shore Money Market	265,202.35	242,930.27	22,272.08	9.17 %
101-003 Shelby State Bank Money Market	1,288.35	1,287.96	0.39	0.03 %
101-004 Petty Cash	150.00	150.00	0.00	0.00 %
101.008 Michigan Class	163,223.01	121,446.50	41,776.51	34.40 %
<b>Total Bank Accounts</b>	<b>\$440,663.21</b>	<b>\$379,559.75</b>	<b>\$61,103.46</b>	<b>16.10 %</b>
Other Current Assets				
QuickBooks Tax Holding Account	5,014.83	0.00	5,014.83	
<b>Total Other Current Assets</b>	<b>\$5,014.83</b>	<b>\$0.00</b>	<b>\$5,014.83</b>	<b>0.00%</b>
<b>Total Current Assets</b>	<b>\$445,678.04</b>	<b>\$379,559.75</b>	<b>\$66,118.29</b>	<b>17.42 %</b>
Other Assets				
101-072 Due from County	9,913.69	9,913.69	0.00	0.00 %
<b>Total Other Assets</b>	<b>\$9,913.69</b>	<b>\$9,913.69</b>	<b>\$0.00</b>	<b>0.00 %</b>
<b>TOTAL ASSETS</b>	<b>\$455,591.73</b>	<b>\$389,473.44</b>	<b>\$66,118.29</b>	<b>16.98 %</b>
<b>LIABILITIES AND EQUITY</b>				
Liabilities				
Current Liabilities				
Accounts Payable				
101-202 Accounts Payable	0.00	2,061.61	(2,061.61)	(100.00 %)
<b>Total Accounts Payable</b>	<b>\$0.00</b>	<b>\$2,061.61</b>	<b>\$ (2,061.61)</b>	<b>(100.00 %)</b>
Other Current Liabilities				
101-255 Payroll Liabilities	0.00	0.00	0.00	
AFLAC-AFTER TAX	1,918.60	1,086.00	832.60	76.67 %
Federal Taxes (941/943/944)	4,710.98	0.00	4,710.98	
Federal Unemployment (940)	33.98	(176.02)	210.00	119.30 %
MI Income Tax	93.85	0.00	93.85	
Simple IRA Emp.	10,698.89	5,791.19	4,907.70	84.74 %
<b>Total 101-255 Payroll Liabilities</b>	<b>17,456.30</b>	<b>6,701.17</b>	<b>10,755.13</b>	<b>160.50 %</b>
101-257 Accrued Wages	7,021.05	7,021.05	0.00	0.00 %
<b>Total Other Current Liabilities</b>	<b>\$24,477.35</b>	<b>\$13,722.22</b>	<b>\$10,755.13</b>	<b>78.38 %</b>
<b>Total Current Liabilities</b>	<b>\$24,477.35</b>	<b>\$15,783.83</b>	<b>\$8,693.52</b>	<b>55.08 %</b>
<b>Total Liabilities</b>	<b>\$24,477.35</b>	<b>\$15,783.83</b>	<b>\$8,693.52</b>	<b>55.08 %</b>
Equity				
101-391 Retained Earnings	379,405.75	469,775.52	(90,369.77)	(19.24 %)
Net Income	51,708.63	(96,085.91)	147,794.54	153.82 %
<b>Total Equity</b>	<b>\$431,114.38</b>	<b>\$373,689.61</b>	<b>\$57,424.77</b>	<b>15.37 %</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$455,591.73</b>	<b>\$389,473.44</b>	<b>\$66,118.29</b>	<b>16.98 %</b>

# Pentwater Township Library

Inc/Exp Month

April 2026

	TOTAL	
	APR 2026	APR 2025 (PY)
<b>Income</b>		
101-402 Property Tax	89,411.57	(81,720.49)
101-655 Fees and Fines	372.38	164.77
101-674 Private Contributions	4,120.31	2,707.06
101-679 Miscellaneous Income	953.22	9,556.50
101-689 Uncategorized Income	272.00	0.00
101.502 Government Contribution	1,115.62	3,261.00
<b>Total Income</b>	<b>\$96,245.10</b>	<b>\$ (66,031.16)</b>
<b>GROSS PROFIT</b>	<b>\$96,245.10</b>	<b>\$ (66,031.16)</b>
<b>Expenses</b>		
101-702 Salaries & Fringe Ben	24,741.57	23,261.54
101-752 Supplies & Postage	1,741.39	795.12
101-790 Library Materials	4,008.47	1,314.76
101-801 Professional & Contract	6,044.48	1,974.53
101-805 Program Expense	819.01	1,223.64
101-824 Bank & Credit Card Fees	19.69	12.69
101-910 Professional Development	542.81	113.40
101-924 Utilities & Maintenance	1,444.05	1,359.07
101-937 Insurance	5,175.00	0.00
<b>Total Expenses</b>	<b>\$44,536.47</b>	<b>\$30,054.75</b>
<b>NET OPERATING INCOME</b>	<b>\$51,708.63</b>	<b>\$ (96,085.91)</b>
<b>NET INCOME</b>	<b>\$51,708.63</b>	<b>\$ (96,085.91)</b>

# Pentwater Township Library

Inc/Exp YTD

April 2026

	TOTAL	
	APR 2026	APR 2025 (PY)
<b>Income</b>		
101-402 Property Tax	89,411.57	(81,720.49)
101-655 Fees and Fines	372.38	164.77
101-674 Private Contributions	4,120.31	2,707.06
101-679 Miscellaneous Income	953.22	9,556.50
101-689 Uncategorized Income	272.00	0.00
101.502 Government Contribution	1,115.62	3,261.00
<b>Total Income</b>	<b>\$96,245.10</b>	<b>\$ (66,031.16)</b>
<b>GROSS PROFIT</b>	<b>\$96,245.10</b>	<b>\$ (66,031.16)</b>
<b>Expenses</b>		
101-702 Salaries & Fringe Ben	24,741.57	23,261.54
101-752 Supplies & Postage	1,741.39	795.12
101-790 Library Materials	4,008.47	1,314.76
101-801 Professional & Contract	6,044.48	1,974.53
101-805 Program Expense	819.01	1,223.64
101-824 Bank & Credit Card Fees	19.69	12.69
101-910 Professional Development	542.81	113.40
101-924 Utilities & Maintenance	1,444.05	1,359.07
101-937 Insurance	5,175.00	0.00
<b>Total Expenses</b>	<b>\$44,536.47</b>	<b>\$30,054.75</b>
<b>NET OPERATING INCOME</b>	<b>\$51,708.63</b>	<b>\$ (96,085.91)</b>
<b>NET INCOME</b>	<b>\$51,708.63</b>	<b>\$ (96,085.91)</b>

# OLD MACDONALD HAD A FARM

*Kalimba Tab*

5 5 5 2 3 3 2

Old Mac - Do - Nald had a farm

7 7 6 6 5

E I E I O

2 5 5 5 2 3 3 2

And on that farm he had a cow

7 7 6 6 5

E I E I O

2 2 5 5 5 2 2 5 5 5

With a moo moo here and a moo moo there

5 5 5 5 5 5

Here a moo, there a moo,

5 5 5 5 5 5

Eve - ry - where a moo moo

5 5 5 2 3 3 2

Old Mac - Do - Nald had a farm

7 7 6 6 5

E I E I O

# Pentwater District Library

## Animals in the Library Policy

### PURPOSE

The Board of Trustees of the Pentwater **District** Library (Library) has adopted the following policy regarding animals on library grounds and inside the library facility in order to ensure the safety of the staff and patrons and to comply with local, state, and federal laws regarding the use of service animals by individuals with disabilities. No pets or animals other than service animals, animals used in conjunction with Library programming (such as therapy dogs), or animals used by law enforcement officers are permitted in the Library. The purpose of this policy is to establish procedures for the use of animals in the Library or on library grounds.

### SERVICE ANIMALS

A service animal is considered an accommodation by Federal and Michigan Law. The Americans with Disabilities Act (ADA) identifies a service animal as a dog that is individually trained to assist a person with a disability, including physical, sensory, psychiatric, intellectual, or other mental impairment. The work or tasks performed by a service animal must be directly related to the individual's disability. Service animals are limited to the animals defined under the ADA and does not include any other species of animal, wild or domestic, trained or untrained. **Service animals do** not include an animal used or relied upon for crime deterrence, emotional support, well-being, comfort, or companionship.

Under Michigan Law it is a misdemeanor to interfere with a working service animal or to harass or abuse a service animal.

### CERTIFIED THERAPY ANIMALS

The Pentwater **District** Library recognizes the role certified therapy animals play in library programming and are allowed in the Library or on library grounds only when invited. The handler of a therapy animal must be able to provide the Library with the animal's certification from a recognized therapy animal organization upon request.

### EMOTIONAL SUPPORT ANIMALS OR COMFORT ANIMALS

The Pentwater **District** Library understands that emotional support animals and/or comfort animals

play a valid role in the lives of their owners. State and Federal Laws do not recognize emotional support animals or comfort animals as service animals under the Americans with Disabilities Act. Therefore, the Pentwater Township Library does not permit emotional support animals or comfort animals in the Library, nor can they attend outdoor programming venues.

### **GENERAL GUIDELINES**

No animal may be left unattended on library grounds. Animals may not be tied to doors, railings, fences, bike racks, trees, shrubs, book boxes or other items on library grounds.

Service animals are permitted to accompany people with disabilities throughout the whole library and in programming venues. A service animal's access to the Library or programming venue may need to be limited should the service animal's presence create an undue hardship that is recognized by the Library.

While on library property, a service animal shall be under the control of its handler. Anytime a service dog is behaving in a manner incompatible with the essential purposes of the Library, a member of the staff shall immediately require that the service dog be brought into conformity or leave the Library.

When it is not obvious what service an animal provides, library staff may ask two questions: (1) is the dog a service animal required because of a disability, and (2) what work or task has the dog been trained to perform. Staff shall not ask about the person's disability, require medical documentation, require a special identification card or training documentation for the dog, or ask that the dog demonstrate its ability to perform the work or task.

Service animals in training are not allowed in the Library unless special arrangements are made with the Library Director or the Library Director's designee prior to the visit.

Animals, other than service animals assisting persons with disabilities or certified therapy animals, are not permitted inside library facilities except if they are part of a program scheduled by the Library staff.

Issues related to the care and supervision of service animals shall be addressed on a case-by-case basis in the discretion of the building administration.

Pursuant to federal law, the Library retains discretion to exclude or remove a service animal from library property if:

- The service animal is out of control and/or the service animal's handler does not effectively control the service animal's behavior;
- The service animal is not housebroken;
- The service animal poses a direct threat to the health or safety of others that cannot be eliminated by reasonable modifications; or,

- Permitting the service animal would fundamentally alter the nature of the service, program, or activity.

Animals used for law enforcement purposes shall be allowed on Pentwater **District** Library property in accordance with all local, state and federal laws.

Any animal on Library property must be under control of the owner or handler at all times. Animals must be leashed, harnessed, crated or carried in a way that maintains control over the animal.

The owner of any animal that displays behavior that poses a direct threat to the health or safety of others shall be asked to remove the animal from library property. This behavior includes vicious behavior towards humans or other animals, barking, snarling or growling or other aggressive behavior.

#### LIABILITY

The Library patron shall be responsible for any damages to library property, personal property, and any injuries to individuals caused by the service animal. The patron who uses a service animal on library property shall hold the Library harmless and indemnify the Library from any such damages.

#### VIOLATION OF THIS POLICY

Persons found to be in violation of this policy will be disciplined following the guidelines set forth in the Pentwater **District** Library Personal Behavior Policy.

Approved by the Pentwater Township Library Board of Trustees on 09/18/2018.

Amended by the Pentwater Township Library Board of Trustees on 10/15/2019.

***Amended at a regular meeting by the Pentwater District Library Board Trustees on \_\_\_\_\_.***

# Pentwater District Library

## Fund Balance Policy

### Purpose

The following policy has been adopted by the Pentwater District Library (Library) Board of Trustees in order to address the implications of Governmental Accounting Standards Board (GASB) , Fund Balance Reporting and Governmental Fund Definitions. The policy is created in consideration of unanticipated events that could adversely affect the financial condition of the Library and jeopardize the continuation of necessary public services. This policy will ensure that the Library maintains adequate fund balances and reserves in order to:

- Provide sufficient cash flow for daily financial needs;
- Secure and maintain investment grade bond ratings;
- Offset significant economic downturns or revenue shortfalls;
- Provide funds for unforeseen expenditures related to emergencies.

This policy and the procedures promulgated under it supersede all previous regulations regarding the Library's fund balance and reserve policies.

### Fund Type Definitions

The following definitions will be used in reporting activity in governmental funds across the Library . The Pentwater **District** Library may or may not report all fund types in any given reporting period, based on actual circumstances and activity.

- **General Fund** is used to account for all financial resources not accounted for and reported in another fund.
- **Special Revenue Funds** are used to account and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specific purposes other than debt service or capital projects.
- **Debt Service Funds** are used to account for all financial resources restricted, committed or assigned to expenditure for principal and interest.
- **Capital Projects Funds** are used to account for all financial resources restricted, committed or assigned to expenditure for the acquisition or construction of capital assets.
- **Permanent Funds** are used to account for resources restricted to the extent that only earnings, and not principal, may be used for purposes that support the Library's purposes.

## **Fund Balance Reporting in Governmental Funds**

Fund balance will be reported in governmental funds under the following categories using the definitions provided by GASB:

- **Non-spendable Fund Balance**
  - **Definition** — Includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.
  - **Classification** — Non-spendable amounts will be determined before all other classifications and consist of the following items (as applicable in any given fiscal year):
    - The Library will maintain a fund balance equal to the balance of any long-term outstanding balances due from others (including other library funds).
    - The Library will maintain a fund balance equal to the value of inventory balances and prepaid items (to the extent that such balances are not offset with liabilities and actually result in fund balance).
    - The Library will maintain a fund balance equal to the corpus (principal) of any permanent funds that are legally or contractually required to be maintained intact.
    - The Library will maintain a fund balance equal to the balance of any land or other non-financial assets held for sale.
- **Restricted Fund Balance**
  - **Definition** — Includes amounts that can be spent only for the specific purposes stipulated by the constitution, external resource providers, or through enabling legislation.
- **Committed Fund Balance**
  - **Definition** — Includes amounts that can be used only for the specific purposes determined by a formal action of the Board of Trustees.
  - **Authority to Commit** — Commitments will only be used for specific purposes pursuant to a formal action of the Board of Trustees. A majority vote is required to approve a commitment and a two-thirds majority vote is required to remove a commitment.
- **Assigned Fund Balance**
  - **Definition** — Includes amounts intended to be used by the Library for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the general fund, assigned fund balance represents the remaining amount that is not restricted or committed.
  - **Authority to Assign** — The Board of Trustees delegates to the [Committee or **Library Director**] or his/her/their designee the authority to assign amounts to be used for specific purposes. Such assignments cannot exceed the available (spendable, unrestricted, uncommitted) fund balance in any particular fund.

- **Unassigned Fund Balance**

- **Definition** - Includes the residual classification for the Library's general fund and includes all spendable amounts not contained in the other classifications. In other funds, the unassigned classification should be used only to report a deficit balance from overspending for specific purposes for which amounts had been restricted, committed, or assigned.

**Operational Guidelines** - The following guidelines address the classification and use of fund balance in governmental funds:

- **Classifying Fund Balance Amounts** — Fund Balance classifications depict the nature of the net resources that are reported in a governmental fund. An individual governmental fund may include non-spendable resources and amounts that are restricted, committed, or assigned, or any combination of those classifications. The general fund may also include an unassigned amount.
- **Encumbrance Reporting** — Encumbering amounts for specific purposes for which resources have already been restricted, committed, or assigned should not result in separate display of encumbered amounts. Encumbered amounts for specific purposes for which amounts have not been previously restricted, committed or assigned, will be classified as committed or assigned, as appropriate, based on the definitions and criteria set forth in GASB.
- **Prioritization of Fund Balance Use** — When an expenditure is incurred for purposes for which both restricted and unrestricted (committed, assigned, or unassigned) amounts are available, it shall be the policy of the Library to consider restricted amounts to have been reduced first. When an expenditure is incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used, it shall be the policy of the Library that committed amounts would be reduced first, followed by assigned amounts and then unassigned amounts.
  - **Minimum Unassigned Fund Balance** — The Library will maintain an unrestricted fund balance in the General Fund ranging from [20] percent to [30] percent of current year general operating expenditures. This minimum fund balance is to protect against cash flow shortfalls related to timing of projected revenue receipts and to maintain a budget stabilization commitment. Unrestricted fund balances, for the purpose of this fund balance recalculation, will include unassigned and assigned fund balances.
  - **Replenishing Deficiencies** — When the Fund Balance falls below the minimum [20] percent range, the Library will replenish shortages/deficiencies using the budget strategies and timeframes described below. The following budgetary strategies shall be utilized by the Library to replenish funding deficiencies:
    - The Library will reduce recurring expenditures to eliminate any structural deficit or;
    - The Library will increase revenues or pursue other funding sources, or
    - Some combination of the two options above.

- **Minimum Fund Balance Deficiencies** shall be replenished within the following time periods:
  - Deficiency resulting in a minimum fund balance between [15] percent and [20] percent shall be replenished over a period not to exceed one year.
  - Deficiency resulting in a minimum fund balance between [10] percent and [15] percent shall be replenished over a period not to exceed three years.
  - Deficiency resulting in a minimum fund balance of less than [10] percent shall be replenished over a period not to exceed five years.
- **Surplus Fund Balance** – Should the unrestricted fund balance of the General Fund ever exceed the maximum [30] percent range, the Library will consider such fund balance surpluses for one-time expenditures that are non-recurring in nature and which will not require additional future expense outlays for maintenance, additional staffing, or other recurring expenditures .

**Implementation and Review** - Upon adoption of this policy the Board of Trustees authorizes the Library Director to establish any standards and procedures which may be necessary for its implementation. The Finance Committee shall review this policy at least annually and make any recommendations for changes to the Board of Trustees .

Adopted at a regular meeting of the Pentwater Township Library Board of Trustees: 2022 06 21.

***Amended at a regular meeting of the Pentwater District Library Board of Trustees on:***

# Pentwater District Library

## Investment Policy

It is the policy of the Pentwater **District** Library (Library) to invest its funds in a manner which will provide the highest investment return with the maximum security while meeting the daily cash flow needs of the Library and comply with all state statutes governing the investment of public funds.

This investment policy applies to all financial assets of the Library.

The primary objectives, in priority order, of the Library's investment activities shall be:

Safety - Safety of principal is the foremost objective of the investment program. Investments shall be undertaken in a manner that seeks to insure the preservation of capital in the overall portfolio.

The objective will be to minimize credit risk and interest rate risk.

### Credit Risk (Custodial Credit Risk and Concentration Credit Risk)

The Library will minimize Custodial Credit Risk, which is the risk of loss due to the failure of the security issuer or backer, by limiting investments to the types of securities listed in the section Authorized Investments of this Investment Policy: and pre-qualifying the financial institutions, broker/dealers, intermediaries and advisors with which the Library will do business.

The Library will minimize Concentration of Credit Risk, which is the risk of loss attributed to the magnitude of the Library's investment in a single issuer, by diversifying the investment portfolio so that the impact of potential losses from any one type of security or issue will be minimized.

### Interest Rate Risk

The Library will minimize Interest Rate Risk, which is the risk that the Market value of the portfolio will fall due to changes in market interest rates, by: structuring the investment portfolio so that securities mature to meet cash requirements for ongoing operating funds primarily in shorter-term securities, liquid asset funds, money market mutual funds, or similar investment pools and limiting the average maturity in accordance with the Library's cash requirements.

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#### Foreign Currency Risk

The Library is not authorized to invest in investments which have a foreign currency risk.

Diversification - The investments shall be diversified by security type and institution in order that potential losses on individual securities do not exceed the income generated from the remainder of the portfolio.

Liquidity - The investment portfolio shall remain sufficiently liquid to meet all operating requirements that may be reasonably anticipated.

Return on Investment - The investment portfolio shall be designed with the objective of obtaining a rate of return throughout the budgetary and economic cycles, taking into account the investment risk constraints and the cash flow characteristics of the portfolio.

#### Authority to Make Investments

Authority to manage the investment program shall remain with the Board of Trustees ~~of the Library~~. However, authority to engage in investment transactions such as safekeeping, investment accounting, transfers between accounts, and bank service contracts is hereby delegated to the **Library Director**.

#### Authorized Investments

The Library is limited to investments authorized by Act 20 PA 1943, as amended, and may invest in:

1. Certificates of deposit, savings accounts, deposit accounts, or depository receipts of a financial institution. The financial institution must be:
  - a state or nationally chartered bank or a state or federally chartered savings and loan association, savings bank, or credit union whose deposits are insured by an agency of the United States Government, and
  - that maintains a principal office or branch office in the State of Michigan under the laws of this state or the United States.
2. Bonds, securities or other obligations of the United States or an agency or instrumentality of the United States.

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3. Commercial paper rated at the time of purchase within the two highest classifications by at least two rating services and that matures not more than 270 days after the date of purchase.
4. Repurchase agreements of the United States or an agency or instrumentality of the United States.
5. Bankers' acceptances of United States banks.
6. Obligations of the State of Michigan or any of its political subdivisions that at the time of purchase are rated as investment grade by not less than one rating service.
7. Mutual funds registered under the federal Investment Company Act of 1940 with authority to purchase only investment vehicles described above. Such mutual funds shall be limited to mutual funds whose intention is to maintain a net asset value of \$1.00 per share.
8. Obligations described above if purchased through an interlocal agreement under the Urban Cooperation Act of 1967.
9. Investment pools organized under the Surplus Funds Investment Pool Act (Public Act 367 of 1982).
10. Investment pools organized under the Local Government Investment Pool Act (Public Act 121 of 1985).

Safekeeping and Custody

All security transactions shall be entered into by the Library on a cash basis. Securities may be held by a third party custodian and evidenced by safekeeping receipts.

Prudence

Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived.

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### Notification of Investment Policy

Before executing an order to purchase or trade the funds of the Library, a financial intermediary, broker, or dealer shall be provided with a copy of this investment policy and shall acknowledge receipt of a copy of the policy and agree to comply with the terms of the investment policy regarding the buying or selling of securities.

### Annual Report

The Library Director shall annually provide a written report concerning the investments for the **Board of Trustees**.

### Ethics and Conflicts of Interest

The **Library Director** shall refrain from personal business activities that could conflict with the proper execution of the investment program, or which could impair one's ability to make impartial investment decisions. Also, the **Library Director** shall disclose to the Board any material financial interests in financial institutions that conduct business with the Library and shall further disclose any material personal financial/investment positions that could be related to the performance of the Library's investment program.

Revised August 12, 2014.

***Adopted at a regular meeting of the Pentwater District Library Board of Trustees:***

## **Pentwater District Library**

### **Harassment and Discrimination Policy**

The Pentwater District Library (Library) is committed to a work environment in which all individuals are treated with respect and dignity. Each individual has the right to work in a professional atmosphere that promotes equal opportunities and prohibits discriminatory practices, including harassment. Harassment is a form of employment discrimination that violates Title VII of the Civil Rights Act of 1990 (ADEA).

Therefore, the Library expects that all relationships among persons in the workplace will be business-like and free of bias, prejudice, discrimination, and harassment. In order to keep this commitment, the Library maintains a strict policy of prohibiting unlawful harassment of any kind, including sexual harassment and harassment based on race, color, religion, national origin, sexual orientation, gender identity or expression, sex, age, physical or mental disability or any other characteristic protected by state, federal or local employment discrimination laws. This policy applies to all employer agents and employees, including supervisors and non-supervisory employees, and to non-employees who engage in unlawful harassment in the workplace.

Sexual harassment includes, but is not limited to, making unwanted sexual advances and requests for sexual favors where either:

- Submission to such conduct is made an explicit or implicit term or condition of employment; or
- Submission to or rejection of such conduct by an individual is used as the basis of employment decisions affecting such individual; or
- Such conduct has the purpose or effect of substantially interfering with an individual's work performance or creating an intimidating, hostile, or offensive working environment.

Employees who violate this policy are subject to discipline up to and including the possibility of immediate discharge.

Examples of unlawful harassment include, but are not limited to:

- Verbal conduct such as epithets, derogatory jokes or comments, slurs or unwanted sexual advances, invitations or comments.

- Oral or written communications (including posting to social media sites whether or not associated of affiliated with the **Library** that contain offensive name-calling, jokes, slurs, negative stereotyping or threats.
- Visual conduct such as derogatory and/or sexually oriented posters, photography, cartoons, drawings, e-mail and faxes or gestures.
- Physical conduct such as assault, unwanted touching, blocking normal movement or interfering with work directed at an employee because of the employee's sex or other protected characteristic.
- Threats and demands to submit to sexual requests in order keep one's job or avoid some other loss, and offers of employment benefits in return for sexual favors.
- Retaliation for having reported or threatened to report unlawful harassment.

### **Complaint Resolution Process**

Any employee or other person who believes he or she has been harassed by a co-worker, supervisor, or agent of the **Library** or by a non-employee should promptly report the facts of the incident or incidents and the names of the individual(s) involved to the **Library** Director or to the President of the Board of Trustees. Upon receipt of a complaint, the **Library** will undertake a prompt, thorough, objective and good-faith investigation of the harassment allegations. Within fifteen (15) business days of the complaint being filed or the matter being referred to the **Library** Director, the investigation will be concluded and a report filed.

- If it is determined that harassment or discrimination in violation of the **Library's** policy has occurred, the **Library** Director or Board President will recommend appropriate disciplinary action. The appropriate action will depend on the following factors: (a) The severity, frequency and pervasiveness of the conduct; (b) Prior complaints made by the complainant; (c) Prior complaints made against the respondent; (d) The quality of the evidence (first-hand knowledge, credible corroboration etc.).
- If the investigation is inconclusive or it is determined that there has been no harassment or discrimination in violation of this policy, but some potentially problematic conduct is revealed, preventative action may be taken.
- Within five (5) days after the investigation is concluded, the **Library** Director or Board President will meet with the complainant and the respondent separately in order to notify them in person of the findings of the investigation and to inform them of the action being recommended by the Director or Board President.
- The complainant and the respondent may submit statements to the **Library** Director or the Board President challenging the factual basis of the findings. Any such statement

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must be submitted no later than five (5) working days after the meeting with the **Library** Director or Board President in which the findings of the investigation are discussed.

- Within ten (10) working days from the date the **Library** Director or the Board President meets with the complainant and respondent, the Library will review the investigative report and any statements submitted by the complainant or respondent, discuss results of the investigation with the Library Director and other management staff as may be appropriate and decide what action, if any, will be taken. The decision will be in writing and will include facts found and a statement for or against disciplinary action. If disciplinary is to be taken, the sanction will be stated.
- If it is determined that harassment has occurred, effective remedial action will be taken in accordance with the circumstances involved. Any employee determined by the **Library** to be responsible for harassment will be subject to appropriate disciplinary action, up to and including termination.

Employees will not be retaliated against for filing a complaint and/or assisting in a complaint or investigation process. Further, the **Library** will not tolerate or permit retaliation by supervisors or co-workers against any complainant or anyone assisting in a harassment investigation.

### **False Accusations**

If an investigation results in a finding that the complainant falsely accused another of discrimination or harassment knowingly or in a malicious manner, the complainant will be subject to appropriate remedial action up to and including possible termination.

### **Appeals Process**

If either the complainant or respondent involved in a discrimination or harassment investigation is dissatisfied with the manner in which the issue is being handled, timeliness, or the outcome or resolution, that individual may appeal the decision. Written comments should be submitted to the **Library** Director ten (10) days from the date of the Library's written decision.

### **Employee Acknowledgement**

This acknowledges that I have received a copy of the Harassment and Discrimination policy. I acknowledge that I am expected to read, understand, and adhere to the Library's harassment policy. I understand that if I have questions regarding the contents of this policy, I should the contact the **Library** Director or President of the Board of Trustees for clarification.

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Employee's Signature: \_\_\_\_\_

Employee's Printed Name: \_\_\_\_\_

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

**Adopted at a regular meeting of the Pentwater District Library Board of Trustees on: \_\_\_\_\_**

# **Pentwater District Library**

## **Whistleblower Policy**

The Pentwater District Library (Library) is committed to the highest standards of openness, honesty, and accountability. In consideration of that commitment, the Library expects employees and others with serious concerns about any aspect of the Library's ongoing operations to come forward and voice those concerns. This Whistleblower Policy is intended to encourage and enable employees to raise serious concerns within the Library without fear of retaliation.

Employees are often the first to realize that there may be something seriously wrong within the Pentwater **District** Library. However, they may refrain from expressing their concerns because they feel speaking up would be disloyal to their colleagues. They may also fear harassment or victimization.

### **Scope**

This policy aims to:

- Provide avenues for employees to raise concerns and receive feedback on any action taken;
- Reassure employees that when providing information in good faith they will be protected from retaliation or victimization;
- Inform employees how to take the matter further, if they are dissatisfied with the response.

This Whistleblower Policy is intended to cover concerns of any employee or of any individual closely involved in the operations of the Library. These concerns may be about something that:

- Is unlawful;
- Violates the Library's stated policies;
- Falls below established standards of practice;
- Represents improper conduct.

### **Safeguards**

The Library recognizes that the decision to report a concern can be a difficult one to make, possibly because of the fear of retaliation from those responsible for the misconduct.

The Library will not tolerate harassment or victimization and will take action to protect those who raise a concern in good faith.

Every effort will be made to protect an individual's identity if he/she reports a concern and does not want his/her name disclosed. The investigation process, however, may reveal the source of the information, and/or a statement by the individual may be required as part of the evidence.

Individuals are encouraged to put their names to allegations. Concerns expressed anonymously are much less powerful, but they may be considered at the discretion of the Library. In exercising this discretion, the factors to be considered include:

- The seriousness the issues raised;
- The credibility of the concern;
- The likelihood of confirming the allegations from attributable sources.

If an allegation is made in good faith, but is not corroborated by the investigation, no action will be taken against the originator of the allegation. If individuals make malicious allegations, disciplinary action may be considered against that individual.

### **Raising a Concern**

For less serious issues, employees should normally raise concerns with the Library Director. In general, however, the Whistleblower Policy should be applied for issues that are potentially more serious and/or sensitive. The first step is to approach the Library Director. If the subject of the allegation happens to be the Director, then the **Board President** should be contacted. In all cases, an initial investigation will determine whether or not a full investigation is required.

Concerns should be reported in writing using the **Fraud, Theft and Corruption Disclosure Form**. These forms can be obtained confidentially from the Library Director or any member of the Board of Trustees. The background and history of the issue, together with pertinent dates, should be included on the form. Include as much detail as possible, including the reason why the individual suspects fraud, theft, or corruption. The earlier the concern is reported, the easier it is to investigate and take action. Although employees are not expected to prove the truth of an allegation, they will need to demonstrate that there are sufficient grounds for concern.

### **How the Complaint Will Be Handled**

The action taken by the Pentwater **District** Library will depend on the nature of the concern. The matters raised may be investigated internally and/or reported to the police.

The amount of contact between the investigator and the originator of the complaint will depend on the nature of the issues raised, the potential difficulties involved, and the clarity of the information provided. The Library will take steps to minimize any difficulties that the originator of the complaint may experience as a result of their concern.

Allegations will be addressed as follows depending on the nature of the allegation:

- An internal investigation by the Library Director, the Executive Committee of the Board of Trustees, or an external auditor;
- Referral of criminal matters to the police.

The complainant will receive, within ten (10) working days of a concern being received, written communication:

- Acknowledging that the concern has been received;
- Indicating how the matter will be handled;
- Giving an estimate of how long it will take to provide a final response;
- Telling them the status of the initial investigation;
- Telling them if any further investigation will take place, and if not, why.

The investigation will be planned with consideration to the following:

- Resources required to investigate the allegation;
- Legal status of the allegation (e.g., theft or breach of procedure);
- Internal disciplinary procedures;
- Level of evidence required;
- Protection of data and documents required in compliance with the Library Privacy Act;
- Minimization of the effect on employees and others;
- Recovery of lost funds and minimizing the potential for further loss;
- Review of any improvements required to prevent re-occurrence.

If the allegation of fraud, theft, or corruption directly impacts another organization, the highest-ranking officer at that organization will be informed.

The Pentwater **District** Library appreciates that individuals who report the alleged fraud, theft, or corruption need to be assured that the matter has been properly addressed. Thus, where appropriate and subject to legal constraints, they will receive information about the outcome of any investigation.

Approved at a regular meeting of the Pentwater Township Library Board of Trustees on \_\_\_\_\_.

**Amended at a regular meeting of the Pentwater District Library Board of Trustees on \_\_\_\_\_.**

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First Reading:  
Second Reading:  
Approved:

## **Pentwater District Library**

### **Whistleblower Policy: Fraud Theft, and Corruption Disclosure Form**

Pentwater **District** Library is committed to the highest standards of openness, honesty, and accountability. In consideration of that, the Pentwater **District** Library Board of Trustees expects employees with serious concerns about any aspect of the Pentwater **District** Library's ongoing operations to come forward and voice those concerns.

Please complete this form as accurately and with as much detail as possible. Attach additional forms or extra sheets if needed and then submit all documents to the Director or Library Board of Trustees President.

Name (of person filing report): \_\_\_\_\_

Phone Numbers (of person filing report): \_\_\_\_\_ Office \_\_\_\_\_ Home

Best Times to be Reached:

Nature of Concern:

Related Background Information:

Names and Position of People Involved:

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Approved:

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

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## **Webinars**

The Library of Michigan's five-part webinar series on millages was completed in late April and early May. The series covered Millage Basics, Promoting Your Millage Through Data, Legal Compliance, YES Committee Basics, and Communicating With Your Community. The final session, which focused on communication, was especially valuable because it included a panel discussion and Q&A with individuals who have direct experience with millage elections and with experts who have supported successful campaigns.

The sessions provided practical guidance on every stage of the millage process, including how to determine whether a millage is needed, how to communicate effectively with the public, and how to remain within legal boundaries while sharing information with voters.

## **Cascade Library Presentation**

I also attended the Cascade Library meeting of the Michigan Friends of the Library presentation, "Talk About Friends' Millage Workshop," along with Friends President Carol Feltes and Lynne Cavazos, Supervisor of Pentwater Township. The presentation, led by Randy Goble, Director of Engagement for Kent District Library, was very informative and walked participants through each step of the millage election process.

A particularly useful part of the workshop was its discussion of the important role Friends groups can play in supporting a millage effort. The presentation also provided detailed guidance on legal considerations, including the distinction between what a library board may do and what a Friends group may do, as well as a review of the Michigan Campaign Finance Act and related campaign limitations.

## **Newsletters**

The two most recent newsletters were very well received by the community. Our next newsletter is expected to be ready on or shortly after June 1. Unlike previous mailings, this issue will be distributed locally rather than mailed, and copies will be available at the June 8<sup>th</sup> Open House.

June 8<sup>th</sup> marks the beginning of our summer programming season, and the calendar is already filled with exciting activities, including four author presentations.

## **Youth Services**

I sent Justin and James to an in-person youth services meeting in Cadillac. The day began with a presentation by Amy Bond of the Michigan Association for the Education of Young Children, titled "Getting Caregivers Engaged at the Library." Her presentation emphasized

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the importance of involving caregivers in children's programming so that both adults and children are actively engaged in the library experience.

The second session was presented by Jessica Pangborn of the Cadillac Wexford Public Library and focused on Teen Life Skills. Her program highlighted the ways libraries can help teens build practical employment and life skills, while also serving as an accessible community resource.

**Pentwater Schools Pride Day**

Pentwater Schools Pride Day was a great success, with eight young women helping to prepare the outside of the library and make it look beautiful. They raked and used leaf blowers around the building, hauled away the remnants of last fall's leaves, and worked hard to clean up the grounds. They also planted the flowerpots with a wide variety of annuals, adding color and pride to the library entrance.

Their work was both productive and spirited, and we are grateful for their time and effort in helping the library look its best for the season.

**Echo**

The local newspaper, the Echo, has been publishing the Counties Libraries column since the beginning of the year. Our library's article appears in the third week of the rotation, which ensures that each participating library is featured on a regular basis. This ongoing column continues to be a helpful way to share library news and keep the community informed.

Respectfully submitted,

Mary Barker, Director