

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-May 19, 2026
- B. Payment of Bills
- C. Library Stats

President's Report

Treasurer's Report

Committee Reports

Policy Committee

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

Advocacy/PR and Communications

Finance Committee-Updates

Personnel Committee

Strategic Planning Committee--Update

Building and Grounds Committee

Director's Report

Pentwater District Library
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Continued Business

Millage—Attorney, ballot language, planning

Strategic Planning Committee--Update on Board's portion of plan

Accounting and Fund Balance

New Business

Memorandum of understanding /Borrowing Agreement

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.

**Pentwater District Library
Regular Meeting Agenda
Tuesday, May 19, 2026, 6:00 p.m.
Pentwater District Library, 402 E. Park Street, Pentwater, MI 49449**

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

Roll Call: In attendance: Jennifer Gwillim, Elly Bainbridge, 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 Gwillim with support from Flynn to accept agenda as amended. *Approved*

Consent Agenda – Review and Action: Motion by Flynn with support from Bainbridge 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 April 21, 2026**
- B. Payment of Bills**
- C. Library Stats**

President's report: Presented by Church-McHugh

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

Committee reports:

Policy Committee: First reading of the below policies

Animals in the Library Policy

Fund Balance Policy

Investment Policy

Harassment and Discrimination Policy

Whistleblower Policy

Advocacy/PR and communications: Nothing to report

Finance Committee: Nothing to report

Personnel Committee: Nothing to report

Strategic Planning Committee: Will meet as a committee on 5/26/26 @ 5:30pm

Building and Grounds Committee: Nothing to report.

Director's Report: Included in packet.

Continued Business

Millage – Communication. Val presented and informed at the Pentwater Township meeting and the Pentwater Service Club. Kendra and Val presented and informed at the Pentwater School Board Meeting.

Friend's of the Library – Update. Idea sharing on how the Friends group can continue to support the library.

New Business

Name Change – still in process with getting name changed with IRS.

Adjournment Motion by Bainbridge with support from Gwillim to adjourn

Meeting adjourned at 7:05 pm

Draft minutes submitted 5/19/26

Amber Jaeb, Secretary

PENTWATER DISTRICT LIBRARY

Paycheck history report

Paychecks from May 01, 2026 to May 31, 2026 for all employees from all locations

Pay date	Name	Total pay	Net pay	Pay method	Check Number	Status
05/27/2026	BARKER, MARY	\$2,216.30	\$1,633.56	Direct Deposit	DD	PROCESSED
05/27/2026	HAMMERLE, TAMMY	\$1,021.12	\$889.57	Direct Deposit	DD	PROCESSED
05/27/2026	MUELLER, JAMES	\$1,494.92	\$1,193.58	Direct Deposit	DD	PROCESSED
05/27/2026	WAMBAUGH, JUSTIN	\$1,494.67	\$1,183.74	Direct Deposit	DD	PROCESSED
05/27/2026	Whitford, Jacob M	\$1,185.75	\$956.41	Direct Deposit	DD	PROCESSED
05/13/2026	BARKER, MARY	\$2,216.30	\$1,633.56	Direct Deposit	DD	PROCESSED
05/13/2026	HAMMERLE, TAMMY	\$986.12	\$859.74	Direct Deposit	DD	PROCESSED
05/13/2026	MUELLER, JAMES	\$1,386.74	\$1,113.96	Direct Deposit	DD	PROCESSED
05/13/2026	WAMBAUGH, JUSTIN	\$1,429.21	\$1,135.56	Direct Deposit	DD	PROCESSED
05/13/2026	Whitford, Jacob M	\$1,165.69	\$941.65	Direct Deposit	DD	PROCESSED

PENTWATER TOWNSHIP LIBRARY

Expenses by Vendor Summary

May 2026

	TOTAL
Amazon.com	52.90
Brickley DeLong	230.00
Capital Group	437.90
Charter Communications	199.52
DTE Energy	89.08
Foster Swift	106.80
INGRAM LIBRARY SERVICES	955.09
James Mueller *	10.59
Justin Wambaugh-	132.39
Kanopy, Inc.	37.50
Kent District Library	18.00
Mary S. Barker	125.22
Michigan Retailers Services, Inc.	13.88
Midwest Tape, LLC	404.02
Oceana Irrigation Systems, Inc.	119.89
OverDrive	250.00
Shotwell Solutions, LLC	6,587.44
Streamline	3,144.00
Turf Care Mole Man, LLC	104.00
Woodlands Library Cooperative	30.00
WT.COX Information Services	1,040.89
Xerox Financial Services	43.41
TOTAL	\$14,132.52

PENTWATER DISTRICT LIBRARY
 101-204 Visa 6720, Period Ending 06/02/2026

RECONCILIATION REPORT

Reconciled on: 06/02/2026

Reconciled by: TAMMY HAMMERLE

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

Summary

USD

Statement beginning balance.....	482.13
Charges and cash advances cleared (5).....	624.06
Payments and credits cleared (1).....	-482.13
Statement ending balance.....	<u>624.06</u>

Register balance as of 06/02/2026.....	624.06
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Details

Charges and cash advances cleared (5)

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
06/02/2026	Expense		Hobby Lobby	44.19
06/02/2026	Expense		TJmaxx	30.69
06/02/2026	Expense		Meijer	144.18
06/02/2026	Expense		United States Postal Service	390.00
06/02/2026	Expense		South Capital Ramp	15.00
Total				624.06

Payments and credits cleared (1)

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
04/30/2026	Bill		Elan Financial Services	-482.13
Total				-482.13

PENTWATER DISTRICT LIBRARY

101-205 Visa 8118, Period Ending 06/02/2026

RECONCILIATION REPORT

Reconciled on: 06/02/2026

Reconciled by: TAMMY HAMMERLE

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

Summary

	USD
Statement beginning balance	7,488.47
Charges and cash advances cleared (17)	2,831.11
Payments and credits cleared (1)	-7,488.47
Statement ending balance	<u>2,831.11</u>
Register balance as of 06/02/2026	2,831.11

Details

Charges and cash advances cleared (17)

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
06/02/2026	Expense		Up North Garden Center	36.00
06/02/2026	Expense		Up North Garden Center	150.94
06/02/2026	Expense		Walmart	82.13
06/02/2026	Expense		Staples	644.78
06/02/2026	Expense		Staples	132.49
06/02/2026	Expense		Storybook Village	819.45
06/02/2026	Expense		Lowe's	49.80
06/02/2026	Expense		Walmart	155.37
06/02/2026	Expense		Imagestuff.com	71.78
06/02/2026	Expense		Intuit QuickBooks Workforce	50.00
06/02/2026	Expense		Amazon.com	346.59
06/02/2026	Expense		Boxer Storage	85.00
06/02/2026	Expense		Amazon.com	15.17
06/02/2026	Expense		Amazon.com	19.78
06/02/2026	Expense		Amazon.com	99.20
06/02/2026	Expense		Amazon.com	32.63
06/02/2026	Expense		DETROIT FREE PRESS	40.00
Total				2,831.11

Payments and credits cleared (1)

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
04/30/2026	Bill		Elan Financial Services	-7,488.47
Total				-7,488.47

PENTWATER DISTRICT LIBRARY

101-001 West Shore Reg.Chk. Ending Balance: \$12,876.68

Date	Ref No. Type	Payee Account	Memo	Payment	Deposit	Stat	Balance Auto
05/31/2026	INTEREST		Interest Earned		\$1.22	R	\$25,443.18
	Deposit	101-665 Miscellaneous Income:Interest Earned					
05/29/2026					\$11.35		\$25,441.96
	Deposit	Fees and Fines:Copier Fees					
05/27/2026		Intuit QuickBooks Workforce	Tax withdrawal	\$1,900.58		R	\$25,430.61
	Tax Payment	QuickBooks Tax Holding Account					
05/27/2026	DD	TAMMY A HAMMERLE	Pay Period: 05/10/2026- 05/23/2026	\$889.57		R	\$27,331.19
	Paycheck	Direct Deposit Payable					
05/27/2026	DD	JUSTIN WAMBAUGH	Pay Period: 05/10/2026- 05/23/2026	\$1,183.74		R	\$28,220.76
	Paycheck	Direct Deposit Payable					
05/27/2026	DD	Jacob M. Whitford	Pay Period: 05/10/2026- 05/23/2026	\$956.41		R	\$29,404.50
	Paycheck	Direct Deposit Payable					
05/27/2026	DD	JAMES MUELLER	Pay Period: 05/10/2026- 05/23/2026	\$1,193.58		R	\$30,360.91
	Paycheck	Direct Deposit Payable					
05/27/2026	DD	MARY BARKER	Pay Period: 05/10/2026- 05/23/2026	\$1,633.56		R	\$31,554.49
	Paycheck	Direct Deposit Payable					
05/27/2026					\$12.00	R	\$33,188.05
	Deposit	Fees and Fines:Copier Fees					
05/26/2026		Capital Group		\$444.76		R	\$33,176.05
	Expense	-Split-					
05/26/2026	10189	Oceana Irrigation Systems, Inc.		\$119.89			\$33,620.81
	Bill Payment	101-202 Accounts Payable					

Date	Ref No. Type	Payee Account	Memo	Payment	Deposit	Stat	Balance Auto
05/26/2026	10188	Xerox Financial Services	010-0019606-001	\$43.41			\$33,740.70
	Bill Payment	101-202 Accounts Payable					
05/26/2026	10187	INGRAM LIBRARY SERVICES		\$484.35			\$33,784.11
	Bill Payment	101-202 Accounts Payable					
05/26/2026	10186	Kent District Library		\$18.00			\$34,268.46
	Bill Payment	101-202 Accounts Payable					
05/26/2026	10185	Turf Care Mole Man, LLC		\$59.00			\$34,286.46
	Bill Payment	101-202 Accounts Payable					
05/26/2026					\$5.00	R	\$34,345.46
	Deposit	Fees and Fines:Copier Fees					
05/21/2026					\$21,400.00	R	\$34,340.46
	Transfer	101-002 West Shore Money Market					
05/19/2026	10184	Charter Communications	8245122820005197	\$199.52			\$12,940.46
	Bill Payment	101-202 Accounts Payable					
05/19/2026	10183	James Mueller *		\$10.59		R	\$13,139.98
	Bill Payment	101-202 Accounts Payable					
05/19/2026	10182	Justin Wambaugh-		\$132.39		R	\$13,150.57
	Bill Payment	101-202 Accounts Payable					
05/19/2026	10181	INGRAM LIBRARY SERVICES		\$314.53		R	\$13,282.96
	Bill Payment	101-202 Accounts Payable					
05/19/2026	10180	Mary S. Barker		\$125.22		R	\$13,597.49
	Bill Payment	101-202 Accounts Payable					
05/19/2026	10179	DTE Energy	463584900013	\$89.08		R	\$13,722.71
	Bill Payment	101-202 Accounts Payable					
05/19/2026	10178	Foster Swift		\$106.80		R	\$13,811.79
	Bill Payment	101-202 Accounts Payable					
05/19/2026	10177	Brickley DeLong		\$230.00		R	\$13,918.59

Date	Ref No.	Payee	Memo	Payment	Deposit	Stat	Balance
	Type	Account				Auto	
05/19/2026	10176	101-202 Accounts Payable WT.COX Information Services		\$1,040.89		R	\$14,148.59
05/19/2026	10175	101-202 Accounts Payable Turf Care Mole Man, LLC		\$45.00		R	\$15,189.48
05/19/2026	10174	101-202 Accounts Payable OverDrive		\$250.00		R	\$15,234.48
05/19/2026	10173	101-202 Accounts Payable Amazon.com		\$52.90		R	\$15,484.48
05/19/2026		101-202 Accounts Payable			\$50.10	R	\$15,537.38
05/13/2026		Deposit Fees and Fines:Copier Fees					
05/13/2026		Intuit QuickBooks Workforce	Tax withdrawal	\$1,833.66		R	\$15,487.28
05/13/2026	DD	Jacob M. Whitford	Pay Period: 04/26/2026- 05/09/2026	\$941.65		R	\$17,320.94
05/13/2026	DD	TAMMY A HAMMERLE	Pay Period: 04/26/2026- 05/09/2026	\$859.74		R	\$18,262.59
05/13/2026	DD	JUSTIN WAMBAUGH	Pay Period: 04/26/2026- 05/09/2026	\$1,135.56		R	\$19,122.33
05/13/2026	DD	JAMES MUELLER	Pay Period: 04/26/2026- 05/09/2026	\$1,113.96		R	\$20,257.89
05/13/2026	DD	MARY BARKER	Pay Period: 04/26/2026- 05/09/2026	\$1,633.56		R	\$21,371.85
05/13/2026		Deposit Fees and Fines:Copier Fees			\$5.00	R	\$23,005.41

Date	Ref No.	Payee Account	Memo	Payment	Deposit	Stat	Balance Auto
05/12/2026		Michigan Retailers Services, Inc.		\$13.88		R	\$23,000.41
	Expense	101-824 Bank & Credit Card Fees					
05/12/2026		Capital Group		\$431.04		R	\$23,014.29
	Expense	-Split-					
05/06/2026					\$5.00	R	\$23,445.33
	Deposit	Fees and Fines:Copier Fees					
05/05/2026					\$23,000.00	R	\$23,440.33
	Transfer	101-002 West Shore Money Market					
05/05/2026	10172	Streamline		\$3,144.00		R	\$440.33
	Bill Payment	101-202 Accounts Payable					
05/05/2026	10171	Woodlands Library Cooperative		\$30.00		R	\$3,584.33
	Bill Payment	101-202 Accounts Payable					
05/05/2026	10170	Shotwell Solutions, LLC		\$6,587.44		R	\$3,614.33
	Bill Payment	101-202 Accounts Payable					
05/05/2026	10169	INGRAM LIBRARY SERVICES		\$156.21		R	\$10,201.77
	Bill Payment	101-202 Accounts Payable					
05/05/2026	10168	Kanopy, Inc.		\$37.50		R	\$10,357.98
	Bill Payment	101-202 Accounts Payable					
05/05/2026	10167	Midwest Tape, LLC		\$404.02		R	\$10,395.48
	Bill Payment	101-202 Accounts Payable					

Pentwater Township Library								
DIRECTOR'S REPORT -				1-Jun-26				
May Statistics								
CIRCULATION	2026	2025	%	ATTENDANCE	2026	2025	%	
FICTION	345	500	-31	ADULT PROGRAM	30	62	-52	
NON-FICTION	78	86	-9	TEEN PROGRAM	0	0	#DIV/0!	
LARGE PRINT FICTION	42	65	-35	CHILDREN PROGRAM	2	133	-98	
LARGE PRINT NON-FICTION	2	1	100	PASSIVE PROGRAM	68	82	-17	
PERIODICALS	31	15	107	MULTI-AGE PROGRAM	0		#DIV/0!	
AUDIO	19	11	73	TOTAL	70	277	-75	
VIDEOS & DVDS	84	199	-58	EVENING PATRONS	45	27	67	
TOTAL	601	877	-31	TOTAL PATRONS	787	1040	-24	
				NEW REGISTRATIONS				
				ADULT	11	13	-15	
				CHILDREN	1	0	#DIV/0!	
KANOPY	35	2		ANNUAL	0	0	#DIV/0!	
LIBBY E_Magazine	221	161	37	TOTAL	12	13	-8	
LIBBY AUDIO	176	156	13	RE-REGISTRATIONS				
LIBBY E-BOOKS	183	195	-6	ADULT	11	25	-56	
MEL CAT LENT	101	135	-25	CHILDREN	2	1	100	
MEL CAT BORROWED	72	84	-14	TOTAL	13	26	-50	
HOOPLA E-BOOKS	35	42	-17	Total Deleted Items	232	609	-62	
HOOPLA E-AUDIO	117	78	50	Multipurpose Room	24	32	-25	
HOOPLA E-MOVIE/TV	14	3	367	LIBRARY OF THINGS				
HOOPLA BINGE PASS	1	0	#DIV/0!	J Vox Books	1	6		
HOOPLA MUSIC	0	0	#DIV/0!	Launchpads	0	2	-100	
TOTAL	955	856	12	Kit Go Bags	4	4	0	
				Kit Fly Tying	0	0	#DIV/0!	
J FICTION	40	47	-15	Nintendo Switch Games	3	5	-40	
J NON-FICTION	36	14	157	Canning Kit	0	0	#DIV/0!	
J EASY	52	74	-30	DVD Players	0	0	#DIV/0!	
J PERIODICALS	0	0	#DIV/0!	CD Players	1	0	#DIV/0!	
J VIDEOS & DVDS	32	14	129	Kit Outdoor Games		0	#DIV/0!	
TOTAL	160	149	7	TOTAL	9	17		
				COPIES				
Y FICTION	13	2	550	BLACK	2515	1912	32	
Y NON-FICTION	0	1	-100	COLOR	3694	1792	106	
				COMPUTER USAGE	80	93	-14	
TOTAL	13	3	333	WIRELESS USAGE		632	-100	
GRAND TOTAL	1729	1885	-8	FAX USAGE	85	30	183	

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	44											54
6 — Adult Non-fiction	1	10											11
7 — Audio Books													0
8 — Easy Read		10											10
9 — Hold Shelf													0
10 — Juvenile Audio													0
11 — Juvenile Easy		5											5
12 — Juvenile Fiction	1	4											5
13 — Juvenile Magazine	3	3											6
14 — Juvenile Non-fic		8											8
15 — Juvenile Video													0
16 — Juvenile Video Series													0
17 — Large Print Fiction	3	9											12
18 — Large Print Non-Fiction	1												1
19 — Magazine	21	21											42
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		1											1
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
Total	42	115	0	0	0	0	0	0	0	0	0	0	157

Pentwater District Library

Treasurer's Report

June 16, 2026

	May 31, 2026
Actual income	\$8,654.04
Actual expense	\$29,845.99

Apr. 1-May 31,2026 Year to date (16% of fiscal year)	
Actual income- \$104,899	Income budgeted- \$265,500.00
Actual Expense- \$73,950.90	Expense budgeted \$336,226.00

Investments	Apr. 30,2026	May 31,2026	June 30,2026	July 31,2026
MI Class	\$163,223.01	\$163,736.78		
West Shore Money Mkt.	\$265,202.35	\$229,366.69		
Shelby St. Bank	\$1,288.35	\$1,288.38		

Assets	May 31	\$433,423.04		
Liabilities	May 31	\$22,818.43		

PENTWATER TOWNSHIP LIBRARY

Budget vs. Actuals: Budget_FY27_P&L - FY27 P&L

April 2026 - March 2027

16% of Budget

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Income				
101-402 Property Tax	97,105.45	240,000.00	-142,894.55	40.46 %
101-655 Fees and Fines	620.82	3,000.00	-2,379.18	20.69 %
101-674 Private Contributions	4,210.31	2,500.00	1,710.31	168.41 %
101-679 Miscellaneous Income	1,574.94	5,000.00	-3,425.06	31.50 %
101-689 Uncategorized Income	272.00		272.00	
101.502 Government Contribution	1,115.62	15,000.00	-13,884.38	7.44 %
Total Income	\$104,899.14	\$265,500.00	\$ -160,600.86	39.51 %
GROSS PROFIT	\$104,899.14	\$265,500.00	\$ -160,600.86	39.51 %
Expenses				
101-702 Salaries & Fringe Ben	40,765.50	227,676.00	-186,910.50	17.91 %
101-752 Supplies & Postage	2,991.56	7,000.00	-4,008.44	42.74 %
101-790 Library Materials	7,424.61	30,000.00	-22,575.39	24.75 %
101-801 Professional & Contract	10,091.69	22,800.00	-12,708.31	44.26 %
101-805 Program Expense	2,901.74	8,500.00	-5,598.26	34.14 %
101-824 Bank & Credit Card Fees	33.57	250.00	-216.43	13.43 %
101-880 Communications & Promo		4,000.00	-4,000.00	
101-910 Professional Development	826.01	5,000.00	-4,173.99	16.52 %
101-924 Utilities & Maintenance	2,559.62	17,000.00	-14,440.38	15.06 %
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 %
Total Expenses	\$79,093.94	\$336,226.00	\$ -257,132.06	23.52 %
NET OPERATING INCOME	\$25,805.20	\$ -70,726.00	\$96,531.20	-36.49 %
NET INCOME	\$25,805.20	\$ -70,726.00	\$96,531.20	-36.49 %

Pentwater Township Library

Balance Sheet As of May 31, 2026

	TOTAL			
	AS OF MAY 31, 2026	AS OF MAY 31, 2025 (PY)	CHANGE	% CHANGE
ASSETS				
Current Assets				
Bank Accounts				
101-001 West Shore Reg.Chk.	25,443.18	17,314.90	8,128.28	46.94 %
101-002 West Shore Money Market	229,366.69	300,574.51	(71,207.82)	(23.69 %)
101-003 Shelby State Bank Money Market	1,288.38	1,287.99	0.39	0.03 %
101-004 Petty Cash	150.00	150.00	0.00	0.00 %
101.008 Michigan Class	163,223.01	121,898.31	41,324.70	33.90 %
Total Bank Accounts	\$419,471.26	\$441,225.71	\$ (21,754.45)	(4.93 %)
Other Current Assets				
QuickBooks Tax Holding Account	4,038.09	0.00	4,038.09	
Total Other Current Assets	\$4,038.09	\$0.00	\$4,038.09	0.00%
Total Current Assets	\$423,509.35	\$441,225.71	\$ (17,716.36)	(4.02 %)
Other Assets				
101-072 Due from County	9,913.69	9,913.69	0.00	0.00 %
Total Other Assets	\$9,913.69	\$9,913.69	\$0.00	0.00 %
TOTAL ASSETS	\$433,423.04	\$451,139.40	\$ (17,716.36)	(3.93 %)
LIABILITIES AND EQUITY				
Liabilities				
Current Liabilities				
Other Current Liabilities				
101-255 Payroll Liabilities	0.00	0.00	0.00	
AFLAC-AFTER TAX	1,918.60	1,158.40	760.20	65.63 %
Federal Taxes (941/943/944)	3,189.65	0.00	3,189.65	
Federal Unemployment (940)	33.98	(176.02)	210.00	119.30 %
MI Income Tax	638.44	0.00	638.44	
Simple IRA Emp.	10,016.71	6,150.54	3,866.17	62.86 %
Total 101-255 Payroll Liabilities	15,797.38	7,132.92	8,664.46	121.47 %
101-257 Accrued Wages	7,021.05	7,021.05	0.00	0.00 %
Total Other Current Liabilities	\$22,818.43	\$14,153.97	\$8,664.46	61.22 %
Total Current Liabilities	\$22,818.43	\$14,153.97	\$8,664.46	61.22 %
Total Liabilities	\$22,818.43	\$14,153.97	\$8,664.46	61.22 %
Equity				
101-391 Retained Earnings	379,656.37	469,775.52	(90,119.15)	(19.18 %)
Net Income	30,948.24	(32,790.09)	63,738.33	194.38 %
Total Equity	\$410,604.61	\$436,985.43	\$ (26,380.82)	(6.04 %)
TOTAL LIABILITIES AND EQUITY	\$433,423.04	\$451,139.40	\$ (17,716.36)	(3.93 %)

Pentwater Township Library

Inc/Exp Month

May 2026

	TOTAL	
	MAY 2026	MAY 2025 (PY)
Income		
101-402 Property Tax	7,693.88	81,720.49
101-655 Fees and Fines	248.44	409.50
101-674 Private Contributions	90.00	60.00
101-679 Miscellaneous Income	621.72	1,316.27
Total Income	\$8,654.04	\$83,506.26
GROSS PROFIT	\$8,654.04	\$83,506.26
Expenses		
101-702 Salaries & Fringe Ben	16,151.37	14,792.90
101-752 Supplies & Postage	82.90	0.00
101-790 Library Materials	2,705.50	1,426.66
101-801 Professional & Contract	3,524.21	3,018.53
101-824 Bank & Credit Card Fees	13.88	13.22
101-910 Professional Development	268.20	303.60
101-924 Utilities & Maintenance	775.29	655.53
101-970 Capital Outlay	6,324.64	0.00
Total Expenses	\$29,845.99	\$20,210.44
NET OPERATING INCOME	\$ (21,191.95)	\$63,295.82
NET INCOME	\$ (21,191.95)	\$63,295.82

Pentwater Township Library

Inc/Exp YTD

April - May, 2026

	TOTAL	
	APR - MAY, 2026	APR - MAY, 2025 (PY)
Income		
101-402 Property Tax	97,105.45	0.00
101-655 Fees and Fines	620.82	574.27
101-674 Private Contributions	4,210.31	2,767.06
101-679 Miscellaneous Income	1,574.94	10,872.77
101-689 Uncategorized Income	272.00	0.00
101.502 Government Contribution	1,115.62	3,261.00
Total Income	\$104,899.14	\$17,475.10
GROSS PROFIT	\$104,899.14	\$17,475.10
Expenses		
101-702 Salaries & Fringe Ben	40,461.38	38,054.44
101-752 Supplies & Postage	1,824.29	795.12
101-790 Library Materials	6,713.97	2,741.42
101-801 Professional & Contract	9,568.69	4,993.06
101-805 Program Expense	819.01	1,223.64
101-824 Bank & Credit Card Fees	33.57	25.91
101-910 Professional Development	811.01	417.00
101-924 Utilities & Maintenance	2,219.34	2,014.60
101-937 Insurance	5,175.00	0.00
101-970 Capital Outlay	6,324.64	0.00
Total Expenses	\$73,950.90	\$50,265.19
NET OPERATING INCOME	\$30,948.24	\$ (32,790.09)
NET INCOME	\$30,948.24	\$ (32,790.09)

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 balances and reserve policies.

Funding 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 requires 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 cannot 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 Administrator] 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

PDL Policies: Fund Balance
First Reading:
Approved:

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 [75] percent to [150] 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 [75] 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 [65] percent and [70] percent shall be replenished over a period not to exceed one year.

PDL Policies: Fund Balance

First Reading:

Approved:

- Deficiency resulting in a minimum fund balance between [50] percent and [65] percent shall be replenished over a period not to exceed three years.
- Deficiency resulting in a minimum fund balance of less than [50] percent shall be replenished over a period not to exceed five years.

O Surplus Fund Balance - Should the unrestricted fund balance of the General Fund ever exceed the maximum [150] 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 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,

PDL Policies: Investments
First Reading: 2026 05 19
Second Reading: 2026 06 16
Amended:
Pages 1-4

liquid asset funds, money market mutual funds, or similar investment pools and limiting the average maturity in accordance with the Library's cash requirements.

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:

PDL Policies: Investments
First Reading: 2026 05 19
Second Reading: 2026 06 16
Amended:
Pages 1-4

- 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.
 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

PDL Policies: Investments
First Reading: 2026 05 19
Second Reading: 2026 06 16
Amended:
Pages 1-4

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.

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:

PDL Policies: Investments
First Reading: 2026 05 19
Second Reading: 2026 06 16
Amended:
Pages 1-4

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:

PDL Policies: Harassment
First Reading: 2026 05 19
Second Reading: 2026 06 16
Amended:
Pages 1-4

- 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 or 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 **Library** 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

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 Director** 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 **action** 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.

PDL Policies: Harassment
First Reading: 2026 05 19
Second Reading: 2026 06 16
Amended:
Pages 1-4

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.

Employee's Signature: _____

Employee's Printed Name: _____

Date: _____

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

PDL Policies: Harassment
First Reading: 2026 05 19
Second Reading: 2026 06 16
Amended:
Pages 1-4

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 of 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 _____.

Pentwater District Library

Whistleblower Policy: Fraud Theft, and Corruption Disclosure Form

PDL Policies: Whistleblower
First Reading: 2026 05 19
Second Reading: 2026 06 16
Approved:

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:

Signature and Date: _____

Pentwater District Library
Director's Report
June 2026

June's meeting will be our last regular meeting until August 15, 2026. We had originally planned not to meet in July, but we may want to gather on August 1 to finalize any last details or to plan a watch party for the election results.

Millage Election

We recently reviewed a copy of the ballot for the August 4, 2026 election to make sure the language and all facts were accurate. After carefully checking each word several times, and with Board President Valerie Church McHugh also reviewing it, we replied to the Assistant County Clerk to confirm that we approve the ballot entry. It appears our proposal will be the fourth one listed, and ours will print on the back of the ballot.

School Visits

We were pleased to speak with all K-5 students at Pentwater School. The classes were combined into two groups, and the visit was very successful. The children have already been signing up for summer reading, and it is always encouraging to see our young readers eager to participate.

Visitors

I invited Sparta Library to visit the library, and they were matched with us through the help of their cooperative director and our cooperative director. They felt our shared interests made for a strong connection, especially since both communities are discussing major transitions, including the Village's interest in becoming a city and the library's possible transition to district status. They were especially interested in the steps required to become a district, and also in what stage the Village is in its process of becoming a city. It was a wonderful exchange, and we were impressed by how well the cooperative directors matched us.

Friends Book Sale and Bake Sale

The Friends surpassed last year's record with an unofficial total of \$2,160. I say "unofficial" because there were several interruptions during the counting, and I am not certain whether all expenses were deducted, but it was still gratifying to see how well their hard work paid off. One thing that worked especially well was inviting the public to bring books to the library two weeks before the sale, which helped generate a strong donation pool. One area for improvement is volunteer coverage: we had just enough help at the beginning, but not enough at the end. After working from 7:00 a.m. to 2:00 p.m., the same small group was left with the heavy lifting, packing, and loading. Since the materials still need to be placed in

Pentwater District Library
Director's Report
June 2026

storage afterward, we are handling everything more than once. I know we are a small town, but it is still a challenge to accomplish such a large event with such a small group.

Book Club Tea

The Book Club Tea was well attended, and everyone learned at least a few helpful things. We covered ways to help local book clubs find titles, the history of checkout activity on account numbers, how to order and renew titles through MeLCat, and how to set criteria to find useful selections for book clubs. It was a lot to cover in a little over an hour, but the group stayed engaged the entire time.

Community Foundation

I attended the Oceana Community Foundation Deep Dive on connections and food security, including discussion of food clubs that will operate in the old IGA building along with West Shore Community College. We had the chance to speak with people we had not met before, which was a great way to build new connections and learn how our programs intersect. I also spoke with Ron Beeber about library programs, and he later contacted me about a presentation he had delivered on the Pentwater Cemetery. After following up the next week, he agreed to volunteer to present to the library on two different days and times in August during Homecoming Week.

Accountants

President Valerie Church-McHugh and I had a productive meeting with our accountant in Hart. We reviewed examples of how to strengthen the Fund Balance Policy, discussed financial forecasts, and talked about ways to track long-term projects within the budget more effectively.

Open House Event

The weather was perfect, and our Open House was delightful, with more than 125 people in attendance and over 25 nonprofits participating. We also had the best summer reading program sign-up record to date, with 51 ready to read this summer. It was a wonderful day and a great reminder of how much our community enjoys gathering together in this beautiful season.

Respectfully submitted,

Mary Barker, Director

MILLAGE RATE	AMOUNT COLLECTED	AMOUNT COLLECTED OVER AND ABOVE BUDGETTED AMOUNT
1.25 Mills	\$465,324	\$129,098
1.2 Mills	\$446,711	\$110,485
1.15 Mills	\$428,098	\$91,872
1.10 Mills	\$409,485	\$73,259
1.05 Mills	\$390,872	\$54,646
1.0 Mills	\$372,259	\$36,756

OFFICIAL BALLOT
Primary Election
Tuesday, August 4, 2026
Oceana County, Michigan
Pentwater Township, Precinct 1

Partisan Section - Vote Only / Party Section		Proposal Section										
		County										
Democratic Party Section	Republican Party Section	Mason-Oceana 911 Operating Millage Question										
State	State	<p>For the purpose of continuing to provide funds for operations of Mason-Oceana 911 in Oceana County previously supported by the voters in 2014 and 2020, shall the constitutional limitation upon the total amount of taxes which may be assessed in one (1) year upon all property within the County of Oceana, Michigan, be increased by up to 0.1400 of one (1) mill (\$0.1400 per \$1,000 of taxable value) for a period of six (6) years, 2026 through 2031, inclusive? If approved and levied in full, this millage will raise an estimated \$246,500 for the purpose of providing funds for operations of Mason-Oceana 911 in Oceana County in the first calendar year of the levy based on taxable value.</p> <p align="right">Yes <input type="radio"/> No <input type="radio"/></p>										
Governor Vote for not more than 1	Governor Vote for not more than 1											
Christopher Robert Swanson <input type="radio"/>	Aric Nesbitt <input type="radio"/>											
Kim Thomas <input type="radio"/>	Ralph Robandt <input type="radio"/>											
Jocelyn Benson <input type="radio"/>	Miko Cox <input type="radio"/>											
	John James <input type="radio"/>											
Congressional	Perry Johnson <input type="radio"/>											
United States Senator Vote for not more than 1	Congressional											
Mallory McMorrow <input type="radio"/>	United States Senator Vote for not more than 1											
Haley Stevens <input type="radio"/>	Bernadette Smith <input type="radio"/>											
Abdul El-Sayed <input type="radio"/>	Mike Rogers <input type="radio"/>											
Representative in Congress 2nd District Vote for not more than 1	Representative in Congress 2nd District Vote for not more than 1	<p>Oceana County Emergency Ambulance Operating Millage Renewal and Restoration Question</p> <p>For the purpose of providing funds for Emergency Ambulance Service in Oceana County, at the same millage level previously approved by the voters in 2020, shall the constitutional limitation upon the total amount of taxes which may be assessed in one (1) year upon all property within the County of Oceana, Michigan, be renewed at 0.9656 of one (1) mill, and shall the previously authorized reduced millage of 0.0344 of one (1) mill be restored, for a return to the previously voted total limitation increase of up to 1.0000 mill (\$1.00 per \$1,000 of taxable value) for a period of six (6) years, 2026 through 2031, inclusive? If approved and levied in full, this millage will raise an estimated \$1,760,688 for the purpose of providing funds for Emergency Ambulance Service in Oceana County in the first calendar year of the levy based on taxable value.</p> <p align="right">Yes <input type="radio"/> No <input type="radio"/></p>										
Jamie Hill <input type="radio"/>	John Moolenaar <input type="radio"/>											
Clyde Welford <input type="radio"/>												
Bon Ambrose <input type="radio"/>												
Legislative	Legislative											
State Senator 32nd District Vote for not more than 1	State Senator 32nd District Vote for not more than 1											
Rebecca Amidon <input type="radio"/>	Max Rieksø <input type="radio"/>											
	Kim Cole <input type="radio"/>											
Representative in State Legislature 102nd District Vote for not more than 1	Representative in State Legislature 102nd District Vote for not more than 1											
Angel Coon <input type="radio"/>	Curt Vanderwall <input type="radio"/>											
County	County	<p>Proposition for Renewal of Separate Tax Limitations</p> <p>Shall separate tax limitations be established for a period of ten (10) years, 2027 through 2036, inclusive, or until altered by the voters of the county, for the County of Oceana and the townships and intermediate school districts within the County of Oceana, the aggregate of which shall not exceed 7.30 in mills as follows:</p> <table border="0"> <tr> <td></td> <td align="right">Mills</td> </tr> <tr> <td>County of Oceana</td> <td align="right">5.75</td> </tr> <tr> <td>Townships</td> <td align="right">1.25</td> </tr> <tr> <td>Intermediate school districts</td> <td align="right">.30</td> </tr> <tr> <td align="right">Total</td> <td align="right">7.30</td> </tr> </table> <p align="right">Yes <input type="radio"/> No <input type="radio"/></p>		Mills	County of Oceana	5.75	Townships	1.25	Intermediate school districts	.30	Total	7.30
	Mills											
County of Oceana	5.75											
Townships	1.25											
Intermediate school districts	.30											
Total	7.30											
Road Commissioner 6 Year Term Vote for not more than 1	Road Commissioner 6 Year Term Vote for not more than 1											
George Heath <input type="radio"/>	Bill Myers <input type="radio"/>											

VOTE BOTH FRONT AND BACK OF BALLOT

Partisan Section Continued - Vote Only 1 Party Section		District Library	
Democratic Party Section	Republican Party Section	Pentwater District Library Millage Proposal	
Delegate	Delegate	Shall the Pentwater District Library, County of Oceana, Michigan, be authorized to levy annually a new additional millage in an amount not to exceed 1.25 mills (\$1.25 on each \$1,000 of taxable value) against all taxable property within the Pentwater District Library district for a period of four (4) years, 2026 through 2029, inclusive, for the purpose of providing funds for all district library purposes authorized by law? The estimate of the revenue the Pentwater District Library will collect if the millage is approved and levied by the Pentwater District Library in the first year (2026) is approximately \$465,000. By law, a portion of the revenue from the millage may be subject to capture by Oceana County Brownfield Redevelopment Authority.	
Delegate to County Convention Vote for not more than 7	Delegate to County Convention Vote for not more than 4		Yes <input type="radio"/>
Lynne Cavazos <input type="radio"/>	Joan Menke-Schaenzer <input type="radio"/>		No <input type="radio"/>
Marcia Sue Walter <input type="radio"/>	Brian Schaenzer <input type="radio"/>		
Thomas R. Walter <input type="radio"/>	<input type="radio"/>		
<input type="radio"/>	<input type="radio"/>		
<input type="radio"/>	<input type="radio"/>		
<input type="radio"/>	<input type="radio"/>		
<input type="radio"/>	<input type="radio"/>		
<input type="radio"/>	<input type="radio"/>		

MEMORANDUM OF UNDERSTANDING BETWEEN
OCEANA COUNTY LIBRARIES

THIS MEMORANDUM OF UNDERSTANDING (“Agreement”) is entered into this 11th day of May 2026, by the Hart Area Public Library, Pentwater District Library, and the Shelby Area District Library.

WHEREAS, the Hart Area Public Library, Pentwater District Library, and the Shelby Area District Library (“Libraries”) are legally established libraries in the state of Michigan; and

WHEREAS, the Libraries wish to enter into this Agreement and provide for the respective responsibilities and obligations to fulfill a mutual goal of encouraging literacy, education, and the use of all the Libraries’ resources; and

WHEREAS, the Libraries have determined that entering into this Agreement is in the best interests of the health and welfare of the residents of the Library district, legal or contracted service area and continues a history of reciprocal borrowing in our community facilitated by the MichiCard program and subsequent informal agreements in the past.

NOW, THEREFORE, the Hart Area Public Library, Shelby Area District Library, and the Pentwater District Library agree as follows:

1. **Responsibilities.** During the term of this Agreement, the Libraries agree to the following responsibilities:

a. The Libraries shall allow residents or property owners of any municipality or legal service area with a valid and active contract or millage with any one of the Hart Area Public Library, Pentwater District Library, or Shelby Area District Library to apply for a library card. The Libraries may require proof of residency or property ownership.

b. The Libraries agree that electronic borrowing and special services such as wifi hotspots, MeLCat lending, unique materials, and other service area specific items may be excluded from this reciprocal borrowing agreement. Each Library has sole discretion over which services may be offered to residents and property owners outside of their legal or contracted service area, although they may consider the desires of the residents and property owner’s legally established library.

c. The Libraries agree to implement and charge a non-resident fee, calculated using the guidance issued by the Library of Michigan, or alternatively to withhold card services to any resident or property owner belonging to a municipality or district outside of the boundaries of this Agreement or other agreements made with local libraries.

2. **Term; Termination.** This Agreement shall become effective on June 1, 2026 and shall remain in effect until terminated by either Party. Either party may terminate this Agreement with fifteen (15) days written notice.

3. **Amendment.** This Agreement shall not be amended except by a written amendment approved and executed by the parties.

4. **Entire Agreement.** This Agreement constitutes the entire agreement between the parties and supersedes any and all prior understandings or representations of any kind except to the extent incorporated in this Agreement.

5. **Governing Law.** This Agreement shall be governed by and construed in accordance with the laws of the State of Michigan.

IN WITNESS WHEREOF, the parties have executed this Agreement as of the day and year first written above.

HART AREA PUBLIC LIBRARY

By: _____


Its: _____

PENTWATER DISTRICT LIBRARY

By: _____

Its: _____

SHELBY AREA DISTRICT LIBRARY

By: 

Its: President