



THE SCHULTZ-HOLMES DISTRICT LIBRARY

Schultz-Holmes District Library Board of Trustees

AGENDA – REGULAR MEETING

October 21, 2026 – 7:00 PM

- I. Call to Order**
- II. Pledge of Allegiance**
- III. Approval of Agenda**
- IV. Approval of September 15, 2026 Public Budget Hearing Minutes**
- V. Approval of September 15, 2026 Regular Meeting Minutes**
- VI. Public Comment**
 - a. Public Comment Guidelines: Public commenters are asked to state their name, address, and to keep comments to three minutes during each Public Comment period. During the public comment period board members and administrators attending the meeting are unable to answer any questions. If you have any questions to which you would like a response, please complete the form available during the meeting. The Schultz-Holmes District Library will respond to the question via the contact information given in a reasonable time frame. You are also welcome to state the question orally during public comment, but will only receive a response if the form is completed.
- VII. Committee Reports**
 - a. **Strategic Planning Committee**
Update: TBD
 - b. **Buildings and Grounds Committee**
Update: TBD
 - c. **Finance Committee**
Update: TBD
 - d. **Policy Committee**
Update: Discussion of General Financial Practices Policy and Auditorium Rental Policy later on agenda.
 - e. **Inclusion and Accessibility Committee**
Update: TBD

VIII. Corresponding Secretary's Report

IX. Library Director's Report

X. Treasurer's Report

a. Approval of Accounts Payable

XI. Unfinished Business

a. Continuance of Daily Telegram Subscription

XII. New Business

a. Approval of General Financial Practices Policy

b. Discussion of Auditorium Rental Policy

XIII. Public Comment

- a. Public Comment Guidelines: Public commenters are asked to state their name, address, and to keep comments to three minutes during each Public Comment period. During the public comment period board members and administrators attending the meeting are unable to answer any questions. If you have any questions to which you would like a response, please complete the form available during the meeting. The Schultz-Holmes District Library will respond to the question via the contact information given in a reasonable time frame. You are also welcome to state the question orally during public comment, but will only receive a response if the form is completed.

XIV. Adjournment

Proposed minutes of this meeting will be available for public inspection at the Schultz-Holmes District Library, located at 407 South Lane Street, Blissfield, MI 49228 within eight (8) business days after the meeting. Approved minutes are available within five (5) business days after the meeting at which they are approved (in accordance with Open Meetings Act, Public Act 267).

Schultz-Holmes District Library Board

Public Budget Hearing Minutes

September 15, 2026

A public budget hearing of the Schultz-Holmes District Library Board on Tuesday, September 15, 2026. The meeting was called to order by President Ciara McGrane at 6:30pm.

Trustees present: Greg Brown, Christine Burtle, Debra Rogers, Ciara McGrane

Trustees absent: Blair Briggs, Shelly DeVantier, Karen Waggoner

Also present: Bob Barringer

President Ciara McGrane called for a motion to approve the agenda for the September 15, 2026 public budget hearing. Trustee Greg Brown made a motion to approve the agenda. Trustee Christine Burtle seconded the motion, and the motion carried unanimously.

President Ciara McGrane called for public comment. There was no public comment offered.

Having completed the agenda, President Ciara McGrane declared the hearing adjourned at 6:40pm.

Schultz-Holmes District Library Board

Meeting Minutes

September 15, 2026

A meeting of the Schultz-Holmes District Library Board on Tuesday, September 15, 2026. The meeting was called to order by President Ciara McGrane at 6:48 pm, immediately following the conclusion of the Public Budget Hearing.

Trustees present: Greg Brown, Shelly DeVantier, Christine Burtle, Debra Rogers, Ciara McGrane, Karen Waggoner

Trustees absent: Blair Briggs

Also present: Bob Barringer

President Ciara McGrane called for a motion to approve the agenda for the September 15, 2026 meeting. Trustee Karen Waggoner made a motion to approve the agenda. Trustee Debra Rogers seconded the motion, and the motion carried unanimously.

President Ciara McGrane called for public comment. There was no public comment offered.

President Ciara McGrane called for a motion to approve the minutes of the May 20, 2025 meeting. Trustee Debra Rogers made a motion to approve the minutes of the May 20, 2025 meeting. Vice President Karen Waggoner seconded the motion, and the motion carried unanimously.

President Ciara McGrane reported that the Strategic Planning Committee did not have any updates.

Trustee Shelly DeVantier reported on the Building and Grounds Committee. She met with FastSigns to obtain quotes for replacement exterior name signage, and indicated she would share the quotes when received. She also received some samples for ADA-compliant signage, related to a request from the Accessibility and Inclusion Committee, and was awaiting further opinion from that committee on those.

There was no update from the Finance Committee as it has not met since the previous meeting.

President Ciara McGrane reported that the Policy Committee has a number of policies in the works, for review next meeting.

President Ciara McGrane reported that the Accessibility and Inclusion Committee has been exploring an ADA-compliant circulation desk and staff work stations. President McGrane has reached out to Demco Interiors to start the process of identifying what options would work in the space, and to find out what the cost for their services would be.

Corresponding Secretary Shelly DeVantier provided her report regarding notes of thanks sent since the previous meeting, and indicated that no additional notes had been sent.

Director Bob Barringer provided the Library Director's Report. K&B has finally contacted Director Barringer to give an expected start time for the parking lot project. Plans have been made to accommodate the expected start date occurring during the Manhattan Short Film Festival. Director Barringer further indicated that the costs of the Daily Telegram are continuing to rise, and President McGrane noted that the issue will be presented for Board action at the October meeting.

Treasurer Greg Brown provided the Treasurer's Report, including an update that the CLASS account had earned \$17,700.67 in interest thus far. President Ciara McGrane called for a motion to approve accounts payable. Trustee Karen Waggoner moved to approve the accounts payable. Trustee Shelly DeVantier seconded the motion and it carried unanimously.

There was no unfinished business.

President Ciara McGrane presented the proposed budget for 2026-2027, including a 3% cost of living adjustment for all staff, and reclassification of the Administrative Services Coordinator position at full-time. Following discussion, Treasurer Greg Brown made a motion to approve the budget resolution as presented. Trustee Karen Waggoner seconded. President McGrane conducted a roll-call vote, with Trustees McGrane, Waggoner, DeVantier, Brown, and Burtle voting yay, and Trustee Rogers voting nay.

President Ciara McGrane called for authorization for herself and Treasurer Brown to amend Exhibit A of the budget resolution to reflect any changes made at this meeting. Treasurer Brown made a motion to authorize himself and President McGrane to amend Exhibit A as necessary to reflect the Board's action at this meeting. Trustee Shelly DeVantier seconded. The motion carried with Trustee Rogers in opposition.

President Ciara McGrane called for a motion to approve the budget amendments for the 2025-2026 fiscal year. Trustee Karen Waggoner made a motion to approve the budget amendments for the 2025-2026 fiscal year. Treasurer Greg Brown seconded, and the motion carried unanimously.

President Ciara McGrane called for public comment. There was no public comment.

Having completed the agenda, President Ciara McGrane declared the meeting adjourned at 7:30pm.

THE SCHULTZ-HOLMES DISTRICT LIBRARY

Report of the Director to the Library Board of Trustees October 20, 2026

FYI:

Parking Lot and Sidewalk Project: I hesitate to venture any estimates of what will be going on in the parking lot by the time of the meeting. Most of the concrete work is done, with only the driveway aprons left. There is even the predictable etching of the initials by some anonymous vandal in the new ramp on the south side of the building. I'm sure there will be further discussion of the project at the meeting.

Design firms: I called 5 firms recommended by users of the library listserv. Here are the current situations with each:

KRM Architecture, Plymouth, which specializes in municipal architecture including libraries. The firm did Jackson DL branches and is working with the library on its rebranding effort, as well as working with Tecumseh DL on its master plan. They are architects, so could also do projects such as redesigning the front entry. Kyle Keaffaber from KRM has scheduled to do a walk around with Autumn and me on Tuesday, 10/ 20, at 3 pm.
krmarchitecture.com

MCD Architects, Farmington, specializes in libraries, recommended by Tecumseh DL director. MCD is another architectural firm, so could do structural work also. Steven Schneeman from MCD has scheduled to do a walk around with Autumn and me on Wednesday, 10/21 at 2:30 pm. mcdarchitects.com

Daniels & Zermack, Ann Arbor, specializes in financial institutions and libraries. Also an architectural firm. Dan Whisler from D&Z has scheduled to do a walk around with Autumn and me on Tuesday, 10/27 at 2:30 pm.
danielsandzermack.com

ISCG: Royal Oak, a design and furniture provider, who worked with BCSD on its recent renovation. They are working on a video to present their services to the board that should be available by the November board meeting. They may do a teams call during the meeting. They have worked with most of the other companies on this list.
iscginc.com

Worden, Holland, appears to be mostly a furniture dealer based on phone options. I did not follow up with them based on those limitations, but we might explore their furniture which includes custom-built items along with whichever design firm, if any, we decide to use. wordencompany.com

Monthly Statistics:

Circulation	Ill Out	Ill in	Local Circ	Libby	Freegal DL/Stream	Hoopla	Kanopy
September	50	142	1559	208	21/937	290	12

September Public Access Computer Use

Sessions 119

Hours: Minutes 49:38

Program Participation:

01 Homeschool Hangout	28
02 Storytime	18
4 Take and Make Kits	25
8 Graphic Novel Club	6
9 Storytime	24
10 Bingo	27
14 LILA	16
14 LILA (Giles location)	17
15 Homeschool Hangout	24
16 Storytime	14
17 Book Club	7
18 Blissfield Co-Op Preschool	19
21 Senior Center	17
22 Art Club	10
22 Depot Program	14
23 Storytime	20
24 MSFF	26
25 MSFF	19
26 MSFF	17
29 Soda Tasting for Teens	5
30 Storytime	25
30 Guess How Many	52
30 Library Card Sign Up	6
September	436

Active Card Holders:

Adult:	3574
Institution:	16
Juvenile:	396
Bliss Twp	330
Village:	2441
Non-Resident:	76
Ogden:	270
Palmyra:	324
Riga:	545
September	3986

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10/16/26

Accrual Basis

The Schultz-Holmes Memorial Library

Monthly Invoice Report

September 2026

Name	Num	Date	Account	Amount	Memo
271--Library Fund					
271-790 Library					
271-790-710.004 Disability/Life					
The Hartford	494298264919	09/14/2026	271-790-710.004 Disability/Life	53.19	782 Disability / Life benefits paym...
The Hartford	4944297221971	09/28/2026	271-790-710.004 Disability/Life	53.19	810 disability/life
Total 271-790-710.004 Disability/Life				106.38	
271-790-740 Tools and Supplies					
271-790-740.004.Books & Mags					
Daily Telegram	20260904	09/14/2026	271-790-740.004.Books & Mags	62.99	778 Daily Telgram monthly sub
Ingram	20260903	09/14/2026	271-790-740.004.Books & Mags	10.25	785 98720536
Ingram	20260903	09/14/2026	271-790-740.004.Books & Mags	231.57	785 98703410
Ingram	20260903	09/14/2026	271-790-740.004.Books & Mags	2,333.52	785 98661043
Ingram	20260903	09/14/2026	271-790-740.004.Books & Mags	347.79	785 98823771
Ingram	20260903	09/14/2026	271-790-740.004.Books & Mags	20.50	785 98611128
Ingram	20260903	09/14/2026	271-790-740.004.Books & Mags	80.45	785 98758028
Ingram	20260903	09/14/2026	271-790-740.004.Books & Mags	11.87	785 98758.29
Ingram	20260915	09/16/2026	271-790-740.004.Books & Mags	156.83	794 98934071
Ingram	20260915	09/16/2026	271-790-740.004.Books & Mags	15.12	794 98972891
Ingram	20260915	09/16/2026	271-790-740.004.Books & Mags	50.22	794 99068194
Ingram	20260915	09/16/2026	271-790-740.004.Books & Mags	268.38	794 99068193
Ingram	20260915	09/16/2026	271-790-740.004.Books & Mags	102.09	794 99153955
Ingram	20260923	09/23/2026	271-790-740.004.Books & Mags	58.66	802 99350530
Ingram	20260923	09/23/2026	271-790-740.004.Books & Mags	16.20	802 99314328
Ingram	20260923	09/23/2026	271-790-740.004.Books & Mags	309.21	802 99269067
Daily Telegram	20261005	09/28/2026	271-790-740.004.Books & Mags	73.00	807 subscription
Ingram	tbd	09/28/2026	271-790-740.004.Books & Mags	507.36	813 99505037
Ingram	tbd	09/28/2026	271-790-740.004.Books & Mags	104.60	813 99416934
Ingram	tbd	09/28/2026	271-790-740.004.Books & Mags	221.07	813 99458144
Total 271-790-740.004.Books & Mags				4,981.68	
271-790-740 Tools and Supplies - Other					
Amazon.com	14wfv9nlh16	09/14/2026	271-790-740 Tools and Supplies	33.32	784 tools & supplies
TLC Community...	20260831	09/01/2026	271-790-740 Tools and Supplies	17.57	788 name badge Smart Sign
TLC Community...	20260831	09/01/2026	271-790-740 Tools and Supplies	27.55	788 supplies Gill Roys
TLC Community...	20260831	09/01/2026	271-790-740 Tools and Supplies	20.92	788 supplies Gill Roys
TLC Community...	20260831	09/01/2026	271-790-740 Tools and Supplies	-17.57	788 name badge Smart Sign (ca...
TLC Community...	20260831	09/01/2026	271-790-740 Tools and Supplies	34.99	788 Adobe subscription PayPal A...
Meadowbrook M...	3859	09/16/2026	271-790-740 Tools and Supplies	185.60	793 public budget hearing notice...
Total 271-790-740 Tools and Supplies - Other				302.38	
Total 271-790-740 Tools and Supplies				5,284.06	

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10/16/26

Accrual Basis

The Schultz-Holmes Memorial Library

Monthly Invoice Report

September 2026

Name	Num	Date	Account	Amount	Memo
271-790-741 Audio Visual					
Amazon.com	14wfv9nlh16	09/14/2026	271-790-741 Audio Visual	19.99	784 video
Total 271-790-741 Audio Visual				19.99	
271-790-770.000 General Program					
271-790-770.001 AaYF					
TLC Community...	20260831	09/01/2026	271-790-770.001 AaYF	890.00	788 supplies TShirts AaYF Huds...
Meadowbrook M...	3417	09/14/2026	271-790-770.001 AaYF	348.00	783 AsYF ads
TLC Community...	20260831	09/01/2026	271-790-770.001 AaYF	17.50	788 supplies AaYF Dollar Tree
TLC Community...	20260831	09/01/2026	271-790-770.001 AaYF	30.00	788 supplies AaYF Dollar Tree
Southeast Michi...	51957	09/16/2026	271-790-770.001 AaYF	900.00	789 Roadion Remote Q95
Stevens Disposal	1156405	09/17/2026	271-790-770.001 AaYF	450.00	803 portable toilet and hand was...
Village of Blissfi...	26-0006762	09/17/2026	271-790-770.001 AaYF	441.54	799 village labor and fees for AaYF
Total 271-790-770.001 AaYF				3,077.04	
271-790-770.002 Taste the State					
Meadowbrook M...	3417	09/14/2026	271-790-770.002 Taste the State	100.00	783 fall ad TsT
Total 271-790-770.002 Taste the State				100.00	
271-790-770.003 Bliss Unbound					
Manhattan Shor...	2073	09/14/2026	271-790-770.003 Bliss Unbound	600.00	780 license for MSFF BU
Meadowbrook M...	3417	09/14/2026	271-790-770.003 Bliss Unbound	200.00	783 fall ad BU
Lenawee Histori...	20261105	09/28/2026	271-790-770.003 Bliss Unbound	100.00	808 program BU
Tani Wright	20261201	09/28/2026	271-790-770.003 Bliss Unbound	100.00	809 program BU
Barb Abbenzeller	20261205	09/28/2026	271-790-770.003 Bliss Unbound	350.00	811 Ornament Making Program ...
Total 271-790-770.003 Bliss Unbound				1,350.00	
271-790-770.004 Child/Teen P&M					
Meadowbrook M...	3417	09/14/2026	271-790-770.004 Child/Teen P&M	100.00	783 fall ad CTP
Amazon.com	14wfv9nlh16	09/14/2026	271-790-770.004 Child/Teen P&M	175.85	784 supplies CTP
William Tiede	20261001	09/28/2026	271-790-770.004 Child/Teen P&M	150.00	805 Fall 2026 Homeschool progra...
Blissfield Towns...	20261020	09/28/2026	271-790-770.004 Child/Teen P&M	50.00	814 HH CTP
Village of Blissfi...	20261117	09/28/2026	271-790-770.004 Child/Teen P&M	50.00	816 program HH CTP
Peg Stevenson	20261113	09/28/2026	271-790-770.004 Child/Teen P&M	100.00	815 Yuletide Ornament CTP
Total 271-790-770.004 Child/Teen P&M				625.85	
271-790-770.005 Summer Reading					
TLC Community...	20260831	09/01/2026	271-790-770.005 Summer Reading	27.00	788 supplies SRP Country Market
TLC Community...	20260831	09/01/2026	271-790-770.005 Summer Reading	44.69	788 FB promos SRP Meta FB
TLC Community...	20260831	09/01/2026	271-790-770.005 Summer Reading	72.00	788 supplies SRP Blissfield Market
Collaborative Su...	121203	09/16/2026	271-790-770.005 Summer Reading	221.89	797 supplies SRP
Total 271-790-770.005 Summer Reading				365.58	
Total 271-790-770.000 General Program				5,518.47	

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Accrual Basis

The Schultz-Holmes Memorial Library

Monthly Invoice Report

September 2026

Name	Num	Date	Account	Amount	Memo
271-790-817 Professional Svcs					
WorkForce Pay...	103074	09/14/2026	271-790-817 Professional Svcs	65.10	payroll 9/11/2026
Donna Baker & ...	35682	09/17/2026	271-790-817 Professional Svcs	593.75	798 acct svcs
B Brooks Consu...	2010	09/23/2026	271-790-817 Professional Svcs	10.00	800 QSEHRA TPA
WorkForce Pay...	103589	09/29/2026	271-790-817 Professional Svcs	65.10	awd payroll svcs
Total 271-790-817 Professional Svcs				733.95	
271-790-853 Telephone/Internet					
D & P Communi...	10744561	09/14/2026	271-790-853 Telephone/Internet	50.00	781 internet
Village of Blissfi...	20260915	09/16/2026	271-790-853 Telephone/Internet	85.47	792 telephones
D & P Communi...	10744981	09/28/2026	271-790-853 Telephone/Internet	50.00	804 internet
Total 271-790-853 Telephone/Internet				185.47	
271-790-921 Electric					
Consumers Ene...	20260929	09/16/2026	271-790-921 Electric	833.94	790 Electric
Total 271-790-921 Electric				833.94	
271-790-923 Gas					
Consumers Ene...	20260929	09/16/2026	271-790-923 Gas	23.65	790 Gas
Total 271-790-923 Gas				23.65	
271-790-927 Water					
Village of Blissfi...	20260915	09/16/2026	271-790-927 Water	83.07	792 water
Total 271-790-927 Water				83.07	
271-790-928 Sewer					
Village of Blissfi...	20260915	09/16/2026	271-790-928 Sewer	79.46	792 sewer
Total 271-790-928 Sewer				79.46	
271-790-931 Bldg & Grds Maint					
Wolfe's Lawn C...	293642	09/14/2026	271-790-931 Bldg & Grds Maint	200.00	786 lawncare
TLC Community...	20260831	09/01/2026	271-790-931 Bldg & Grds Maint	60.24	788 supplies Lowes
TLC Community...	20260831	09/01/2026	271-790-931 Bldg & Grds Maint	355.92	788 supplies Lowes
TLC Community...	20260831	09/01/2026	271-790-931 Bldg & Grds Maint	29.42	788 supplies Lowes
TLC Community...	20260831	09/01/2026	271-790-931 Bldg & Grds Maint	9.78	788 supplies Lowes
TLC Community...	20260831	09/01/2026	271-790-931 Bldg & Grds Maint	79.52	788 supplies Lowes
TLC Community...	20260831	09/01/2026	271-790-931 Bldg & Grds Maint	83.83	788 supplies Lowes
GTF3 LLC	2026911	09/16/2026	271-790-931 Bldg & Grds Maint	510.00	795 building & grounds maint
Stevens Disposal	1156405	09/17/2026	271-790-931 Bldg & Grds Maint	110.40	803 dumpster and recycling
A-1 Clean Sweep	3152	09/28/2026	271-790-931 Bldg & Grds Maint	357.00	812 carpet cleaning auditorium ...
Total 271-790-931 Bldg & Grds Maint				1,796.11	

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10/16/26

Accrual Basis

The Schultz-Holmes Memorial Library
Monthly Invoice Report
September 2026

Name	Num	Date	Account	Amount	Memo
271-790-932 Equip Maintenance					
GTF3 LLC	2026-925	09/28/2026	271-790-932 Equip Maintenance	600.00	806 building and Grounds Maint...
Total 271-790-932 Equip Maintenance				600.00	
271-790-962.000 Dues Sub Membe					
271-790-962.004 Online Subscrip					
Kanopy	519528	09/14/2026	271-790-962.004 Online Subscrip	39.10	779 kanopy monthly
Midwest Tape	509359910	09/14/2026	271-790-962.004 Online Subscrip	805.09	787 hoopla monthly
Total 271-790-962.004 Online Subscrip				844.19	
271-790-962.000 Dues Sub Membe - Other					
Blissfield Area ...	20260923	09/23/2026	271-790-962.000 Dues Sub Membe	15.00	801 BAHS Dues 2026-27
Total 271-790-962.000 Dues Sub Membe - Other				15.00	
Total 271-790-962.000 Dues Sub Membe				859.19	
271-790-969 Maint Agreements					
271-790-969.001 Copier Maint					
US Bank	589897966	09/16/2026	271-790-969.001 Copier Maint	95.24	796 copier lease
Total 271-790-969.001 Copier Maint				95.24	
Total 271-790-969 Maint Agreements				95.24	
Total 271-790 Library				16,218.98	
Total 271--Library Fund				16,218.98	
TOTAL				16,218.98	

Schultz-Holmes District Library Revenue and Expenditure Report
Period Ending 09/30/2026
% of Fiscal Year: 100%

Account	Label	Budget EYA	YTD	Current	Remaining	% Budget Used
REVENUE	Revenue (as deposited in SHDL bank accounts 9/26)					
Millage Revenue	Blissfield		197,858.66			
	Ogden		97,956.34			
	Palmyra		74,843.91			
	Riga		101,145.91			
	DQT Payment from County		25,183.06			
271-000-403	Tax Revenue to General Operations	488,000	496,987.88	0.00	(8987.88)	101.84%
271-000-540	State Revenue to savings	7000	7,630.56		(630.56)	109.01%
271-000-569	Other State Revenue (SBTE-PPT) to Operations	0	425.78		0.00	
Special Revenue	OTC 8/26 to Savings 9/26					
271-000-640.000	General Service Charges					
271-000-640.001	Non-Resident Service Charges	100	160.00		(60.00)	160.00%
271-000-640.002	Fax Service Charges	500	96.00	25.00	404.00	19.20%
271-000-640.003	Copy & Print Svc Charges	500	1,524.05	258.55	(1,024.05)	304.81%
271-000-640.004	Lamination Svc Charges	50	62.00		(12.00)	124.00%
271-000-640.005	Digital Transfer Svc Charges	50	60.00		(10.00)	120.00%
271-000-640.006	Poster Printing Svc Charges	50			50.00	0.00%
271-000-640.007	Binding Svc Charges	50			50.00	0.00%
271-000-640.008	Research Svc Charges	50			50.00	0.00%
271-000-642.000	Sales	1000	1,787.25	18.25	(787.25)	178.73%
271-000-659.000	Fines & Other Desk Receipts (lost items, purchases	300	212.62	51.99	87.38	70.87%
271-000-660.003	Penal Fines	7000	13,726.78		(6,726.78)	196.10%
271-000-665.000	Interest (includes 9/26 stmt)	5450	13,436.60	1,490.27	(7,986.60)	246.54%
271-000-667.000	Rent	600	1,620.20		(1,020.20)	270.03%
271-000-674.000	Private Contributions & Donations	7000	60,057.78	3,584.96	(53,057.78)	857.97%
271-000-684.000	Miscellaneous Revenue	2000	6,005.73		(4,005.73)	300.29%
	Spical Revenue Total	24,700	98,749.01	5,429.02	(74049.01)	399.79%
271-000-004.004	Petty Cash Rental Reimbursement		-200.00		200.00	
271-000-691	Other Funding Source (Fund Balance)	100,000	100,000.00		0.00	100.00%
Total	Total Revenue (millage+special)	619,700	703,593.23	5,429.02	(84,098.01)	113.54%

Schultz-Holmes District Library Revenue and Expenditure Report
 Period Ending 09/30/2026
 % of Fiscal Year: 100%

Account	Label	Budget EYA	YTD	Current	Remaining	% Budget Used
EXPENDITURES						
271-790-xxx	Library	EYA				
	702 Wages	136,200	130,700.75	9,974.40	5,499.25	95.96%
	703 Pt-Tm Wages	71,000	66,753.53	4,650.57	4,246.47	94.02%
	Sub-total Wages	207,200	197,454.28	14,624.97	9,745.72	95.30%
	710 Social Secuity/Medicare	17,900	16,987.17	1,263.47	912.83	94.90%
	710.004 Disability/Life Insurance	850	694.59	106.38	155.41	81.72%
	710.005 HRA	25,600	21,987.04	1,691.44	3,612.96	85.89%
	710.007 Workers' Compensation	550	424.00		126.00	77.09%
	710.012 MERS Defined Contribution	13,700	13,070.07	997.44	629.93	95.40%
	710.013 MERS Health Care Savings Plan	4,125	3,920.89	299.22	204.11	95.05%
	710.014 MERS 457b Employer Contribution	2,775	2,614.16	199.50	160.84	94.20%
	Total MERS Retirement	20,600	19,605.12	1,496.16	994.88	95.17%
	710.008 Unemployment Insurance	1,750	1,447.47	13.56	302.53	82.71%
	Total Personnel	274,450	258,599.67	19,195.98	15,850.33	94.22%
	727.000 Office Supplies	3,500	2,904.80		595.20	82.99%
	728.000 Postage/Freight	900	810.42		89.58	90.05%
	740.000 Tools & Supplies	3,700	3,442.83	302.38	257.17	93.05%
	740.004 Books & Magazines	30,000	28,233.81	4,981.68	1,766.19	94.11%
	741.000 AudioVisSupp	1,500	1,139.12	19.99	360.88	75.94%
	770 General Program Expenses	0	0.00		0.00	
	770.001 Art at Your Feet	4,500	3,827.12	3,077.04	672.88	85.05%
	770.002 Taste the State	5,000	3,770.01	100.00	1,229.99	75.40%
	770.003 Blissfield Unbound	6,300	4,742.89	1,350.00	1557.11	75.28%
	770.004 Children's Programming	7,000	6,533.56	625.85	466.44	93.34%
	770.005 Summer Reading	9,500	8,973.30	365.58	526.70	94.46%
	771.001 Rotary Books	800	284.00		516.00	35.50%
	771.002 Adopt-a-Mag	400	0.00		400.00	0.00%
	771.003 Miscellaneous Memorial Gifts	200	0.00		200.00	0.00%
	771.004 Misc Non-Memorial	200	0.00		200.00	0.00%
	771.005 Grant Expenses	0	0.00		0.00	
	771.006 Purchase Expenses	200	0.00		200.00	0.00%
	771.007 Tuttle Funds	500	200.00		300.00	40.00%

Schultz-Holmes District Library Revenue and Expenditure Report

Period Ending 09/30/2026

% of Fiscal Year: 100%

Account	Label	Budget EYA	YTD	Current	Remaining	% Budget Used
	771.000 Additional Collection Expenses	0	0.00			
	772.001 Lost Items Replaced	200	50.99		149.01	25.50%
	772.002 Sales Income Expenses	0	0.00		0.00	
	802.000 Auditor	4,200	4,200.00		0.00	100.00%
	807.000 Attorney Services	5,800	4,393.60		1,406.40	75.75%
	817 Accounting Services/Payroll	9,500	6,469.20	733.95	3,030.80	68.10%
	853 Telephone/Internet	2,000	1,651.85	185.47	348.15	82.59%
	901.000 Publishing	100	0.00		100.00	0.00%
	901.001 Newsletter	1,600	0.00		1,600.00	0.00%
	902.001 Promotional Expenses	1,675	681.92		993.08	40.71%
	921 Electric	9000	7,421.45	833.94	1,578.55	82.46%
	923 Gas	3300	2,957.88	23.65	342.12	89.63%
	927.000 Water	1,100	926.90	83.07	173.10	84.26%
	928 Sewer	1,100	898.93	79.46	201.07	81.72%
	931 Building & Grounds Repair & Maintenance	35,275	34,624.60	2,396.11	650.40	98.16%
	932 Equipment Repair & Maintenance	300	268.98		31.02	89.66%
	956 Misc	500	0.00		500.00	0.00%
	958.001 Movie Licenses	1,400	1,311.00		89.00	93.64%
	960 Workshops Conferences Education	1,700	410.00		1,290.00	24.12%
	961 Bank Fees	100	0.00		100.00	0.00%
	962 Memberships and Dues	300	230.00	15.00	70.00	76.67%
	962.001 ILL/Woodlands Memberships	4,800	4,740.51		59.49	98.76%
	962.002 OverDrive Advantage	700	623.86		76.14	89.12%
	962.003 Freegal	1,850	1,850.00		0.00	100.00%
	962.004 Other Online Subscriptions	17,250	16,390.81	844.19	859.19	95.02%
	965.000 Property & Liability Insurance	9,000	7,679.92		1,320.08	85.33%
	969.000 Maintenance Agreements	0	0.00		0.00	
	969.001 Copier Maintenance	2,500	2,361.83	95.24	138.17	94.47%
	969.002 Website Agreement	1,000	45.00		955.00	4.50%
	969.003 Time Management Software Agreement	300	220.00		80.00	73.33%
	969.004 Online Backup Agreement	200	99.50		100.50	49.75%
	969.005 ILS Agreement	1,500	1,290.00		210.00	86.00%
	971.000 Capital Projects	120,225	67,644.95		52,580.05	56.27%
	977.000 New Equipment	5,000	4,044.80		955.20	80.90%
271-790	Total Library	592,125	496,950.01	35,308.58	95,174.99	83.93%

Schultz-Holmes District Library Revenue and Expenditure Report
Period Ending 09/30/2026
% of Fiscal Year: 100%

Account	Label	Budget EYA	YTD	Current	Remaining	% Budget Used
			496,950.01			
271-791	Library Board					
	702 Wages	2,800	2,760.00			98.57%
	710 Social Security/Medicare	275	211.14			76.78%
Library Board	Sub-Total Library Board	3,075	2,971.14	0.00	103.86	96.62%
	Sub-Total Library+Library Board	595,200	499,921.15	35,308.58	95,278.85	83.99%
	Contingency	24,500	0.00		24,500.00	0.00%
Total	Total	619,700	499,921.15	35,308.58	119,778.85	80.67%

Account	Label	Budget	October	November	December	January	February	March	April	May	June	July	August	September	Total	Remaining	Percentage
271-790-xxx	Library																
702	Wages	136,200	9637.29	9,974.40	9,974.40	14,961.60	9,974.41	9,974.41	9,974.40	11,345.04	9,974.40	14,961.60	9,974.40	9,974.40	130,700.75	5,499.25	95.96%
703	Pt-Tm Wages	71,000	5292.16	5,147.92	4,252.72	7353.95	4,989.55	5,152.54	5,066.87	5,179.57	5,072.15	8,522.14	6,073.39	4,650.57	66,753.53	4,246.47	94.02%
	Sub-total Wages	207,200	14929.45	15,122.32	14,227.12	22,315.55	14,963.96	15,126.95	15,041.27	16,524.61	15,046.55	23,483.74	16,047.79	14,624.97	197,454.28	9,745.72	95.30%
710	Social Secuity/Medicare	17,900	1286.20	1,301.47	1,232.92	1924.12	1,289.40	1,301.88	1,295.30	1,410.91	1,295.70	2,013.50	1,372.30	1,263.47	16,987.17	912.83	94.90%
710.004	Disability/Life Insurance	850	54.23	54.23	54.23	53.19	53.19	53.19	53.19	53.19	53.19	53.19	53.19	106.38	694.59	155.41	81.72%
710.005	HRA	25,600	1690.88	1,690.88	1,690.88	2,537.16	1,691.44	1,691.44	1,691.44	1,691.44	1,691.44	2,537.16	1,691.44	1,691.44	21,987.04	3,612.96	85.89%
710.007	Workers' Compensation	550	424.00												424.00	126.00	77.09%
710.012	MERS Defined Contributio	13,700	963.72	997.44	997.44	1,496.16	997.44	997.44	997.44	1,134.51	997.44	1,496.16	997.44	997.44	13,070.07	629.93	95.40%
710.013	MERS Health Care Savings	4,125	289.12	299.22	299.22	448.83	299.22	299.22	299.22	340.35	299.22	448.83	299.22	299.22	3,920.89	204.11	95.05%
710.014	MERS 457b Employer Con	2,775	192.75	199.50	199.50	299.25	199.50	199.50	199.50	226.91	199.50	299.25	199.50	199.50	2,614.16	160.84	94.20%
	Total MERS Retirement	20,600	1445.59	1,496.16	1,496.16	2,244.24	1,496.16	1,496.16	1,496.16	1,701.77	1,496.16	2,244.24	1,496.16	1,496.16	19,605.12	994.88	95.17%
710.008	Unemployment Insurance	1,750	27.59	6.99	6.99	727.02	193.78	139.11	129.69	56.85	31.36	68.61	45.92	13.56	1,447.47	302.53	82.71%
	Total Personnel	274,450	19857.94	19,672.05	18,708.30	29,801.28	19,687.93	19,808.73	19,707.05	21,438.77	19,614.40	30,400.44	20,706.80	19,195.98	258,599.67	15,850.33	94.22%
727	Office Supplies	3,500	417.32	377.91	73.56	336.29	174.20	217.13	362.63	221.46	465.40	224.98	33.92		2,904.80	595.20	82.99%
728	Postage/Freight	900	8.68	16.00				3.84	780.00		1.90				810.42	89.58	90.05%
740	Tools & Supplies	3,700	475.18	189.43	151.47	214.47	479.11	340.25	145.05	354.65	301.85	94.97	394.02	302.38	3,442.83	257.17	93.05%
740.004	Books & Magazines	30,000	1566.25	4,809.80	2,593.30	323.46	5,536.34	1,665.85	1,154.98	2,985.92	1,056.68	1,053.43	506.12	4,981.68	28,233.81	1,766.19	94.11%
741	AudioVisSupp	1,500	151.54	19.49	98.67	281.09	19.95		308.21	17.96	165.59	38.68	17.95	19.99	1,139.12	360.88	75.94%
770.000	General Program Expense	0													0.00	0.00	
770.001	Art at Your Feet	4,500										130.08	620.00	3,077.04	3,827.12	672.88	85.05%
770.002	Taste the State	5,000		450.00		422.78	1,760.48	43.19			135.71	807.88	49.97	100.00	3,770.01	1,229.99	75.40%
770.003	Blissfield Unbound	6,300	745.42	769.49	44.21	243.07	137.09	552.16	430.91	38.52	95.81	216.37	119.84	1,350.00	4,742.89	1,557.11	75.28%
770.004	Children's Programming	7,000	765.39	227.90	360.00	200.00	418.78	876.80	473.25	230.70	1,079.59	776.76	498.54	625.85	6,533.56	466.44	93.34%
770.005	Summer Reading	9,500		140.14						1,820.00	5,577.69	626.36	443.53	365.58	8,973.30	526.70	94.46%
771.001	Rotary Books	800						284.00							284.00	516.00	35.50%
771.002	Adopt-a-Mag	400													0.00	400.00	0.00%
771.003	Miscellaneous Memorial C	200													0.00	200.00	0.00%
771.004	Misc Non-Memorial	200													0.00	200.00	0.00%
771.005	Grant Expenses	0													0.00	0.00	
771.006	Purchase Expenses	200													0.00	200.00	0.00%
771.007	Tuttle Funds	500					100.00				50.00	50.00			200.00	300.00	40.00%
771	Additional Collection Expe	0													0.00		
772.001	Lost Items Replaced	200					50.99								50.99	149.01	25.50%
772.002	Sales Income Expenses	0													0.00	0.00	
802.000	Auditor	4,200				4,200.00									4,200.00	0.00	100.00%
807	Attorney Services	5800	2,053.00	25.50	918.00	943.20					133.50		320.40		4,393.60	1,406.40	75.75%
817	Accounting Services/Payro	9500	486.50	837.75	134.00	271.00	620.45	496.45	496.45	615.20	617.30	692.85	467.30	733.95	6,469.20	3,030.80	68.10%
853	Telephone/Internet	2,000	132.08	132.32	132.32	50.00	214.46	132.23	132.23	131.93	138.17	135.17	135.47	185.47	1,651.85	348.15	82.59%
901	Publishing	100													0.00	100.00	0.00%
901.001	Newsletter	1,600													0.00	1,600.00	0.00%
902.001	Promotional Expenses	1,675					710.47		-28.55						681.92	993.08	40.71%
921	Electric	9,000	531.07	418.82	466.21	472.48	526.14	560.12	529.61	525.45	720.07	852.92	984.62	833.94	7,421.45	1,578.55	82.46%
923	Gas	3,300	21.45	145.90	475.13	616.98	648.15	528.36	306.55	103.33	40.07	23.71	24.60	23.65	2,957.88	342.12	89.63%
927	Water	1,100	69.82	78.03	76.53	70.70	68.35	75.06	75.47	77.47	76.66	88.63	87.11	83.07	926.90	173.10	84.26%
928	Sewer	1,100	69.11	75.53	74.36	69.80	67.96	73.20	73.53	75.09	74.46	83.81	82.62	79.46	898.93	201.07	81.72%
931	Building & Grounds Repair	35,275	4091.14	1,790.25	546.25	3,565.73	2,577.04	4,395.26	1,053.44	1,677.40	2,068.65	2,216.83	8,246.50	2,396.11	34,624.60	650.40	98.16%
932	Equipment Repair & Main	300				268.98									268.98	31.02	89.66%
956	Misc	500													0.00	500.00	0.00%
958.001	Movie Licenses	1,400									1,311.00				1,311.00	89.00	93.64%
960.000	Workshops Conferences &	1,700	200.00			200.00					10.00				410.00	1,290.00	24.12%
961.000	Bank Fees	100													0.00	100.00	0.00%
962	Memberships and Dues	300	15.00								200.00			15.00	230.00	70.00	76.67%
962.001	ILL/Woodlands Membersh	4,800		16.00	20.82		16.95		1,996.73	11.46	745.00		1,933.55		4,740.51	59.49	98.76%
962.002	OverDrive Advantage	700			8.97				582.00		23.92	2.99	5.98		623.86	76.14	89.12%
962.003	Freegal	1,850				1,850.00									1,850.00	0.00	100.00%
962.004	Other Online Subscription	17,250	716.18	788.67	3,779.87	4,136.43	948.84	770.16	895.07	847.57	812.12	931.86	919.85	844.19	16,390.81	859.19	95.02%
965	Property & Liability Insura	9,000	1798.00					4,856.92	1,025.00						7,679.92	1,320.08	85.33%
969.000	Maintenance Agreements	0													0.00	0.00	
969.001	Copier Maintenance	2,500	95.24	353.35	95.24	95.24	332.22	95.24	95.24	384.61	95.24	95.24	529.73	95.24	2,361.83	138.17	94.47%
969.002	Website Agreement	1,000		45.00											45.00	955.00	4.50%
969.003	Time Management Softwa	300											220.00		220.00	80.00	73.33%
969.004	Online Backup Agreement	200							99.50						99.50	100.50	49.75%
969.005	ILS Agreement	1,500						1,290.00							1,290.00	210.00	86.00%
971	Capital Projects	120,225	2,225.00	2,225.00	15,000.00	3,000.00			45,009.35	185.60					67,644.95	52,580.05	56.27%
977.000	New Equipment	5,000		571.36	2,779.59			693.85							4,044.80	955.20	80.90%
271-790	Total Library	592,125	36,491.31	34,175.69	46,536.80	51,632.98	35,095.90	37,758.80	75,703.70	31,743.09	35,610.78	39,543.96	37,348.42	35,308.58	496,950.01	95,174.99	83.93%
															496,950.01		
271-791	Library Board																
702	Wages	2,800				2,760.00									2,760.00		98.57%
710	Social Security/Medicar	275				211.14									211.14		76.78%
Library Board	Sub-Total Library Board	3075	0.00	0.00	0.00	2,971.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,971.14	103.86	96.62%
	Sub-Total Library+Libr	595,200	36,491.31	34,175.69	46,536.80	54,604.12	35,095.90	37,758.80	75,703.70	31,743.09	35,610.78	39,543.96	37,348.42	35,308.58	499,921.15	95,278.85	83.99%

	Contingency	24,500													0.00	24,500.00	0.00%
Total	Total	619,700	36,491.31	34,175.69	46,536.80	54,604.12	35,095.90	37,758.80	75,703.70	31,743.09	35,610.78	39,543.96	37,348.42	35,308.58	499,921.15	119,778.85	80.67%

Bank Accounts		OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	Interest		% of year		100.00%
BLISSFIELD STATE BANK																		
Library Savings																		
Opening Balance		\$56,122.82	\$53,443.02	\$34,507.13	\$4,973.33	\$5,375.33	\$6,414.75	\$62,322.52	\$62,722.88	\$15,670.35	\$17,942.19	\$41,034.07	\$41,410.96					
Deposits		\$7,320.20	1,016.59	466.20	\$402.00	1030.64	\$989.67	\$400.36	4,063.00	1,218.48	5,498.00	353.73	2838.75					
							51,154.64			1,053.36	13,726.78	0.01	1100					
							\$3,763.46				\$3,867.10							
Transfers		(10,000.00)	(20,000.00)	(30,000.00)					(\$51,154.64)				(\$20,000.00)					
Interest			\$47.52			\$8.78			39.11			\$23.15		\$118.56				
Balance		\$53,443.02	\$34,507.13	\$4,973.33	\$5,375.33	\$6,414.75	\$62,322.52	\$62,722.88	\$15,670.35	\$17,942.19	\$41,034.07	\$41,410.96	\$25,349.71					
Library Checking (General)																		
Opening Balance		\$26,890.70	\$12,291.93	\$14,197.93	\$6,124.42	\$115,362.84	\$224,776.84	\$172,380.76	\$204,872.88	\$194,934.29	\$203,062.83	\$93,146.12	\$45,242.00					
Checks/Debits		(\$13,870.77)	(\$18,094.00)	(\$28,073.51)	(\$21,260.38)	(\$14,106.58)	(\$20,933.44)	(\$56,969.50)	(\$9,938.59)	(\$17,266.76)	(\$9,916.71)	(\$12,904.12)	(\$16,209.22)					
Electronic Debits		(\$728.00)			(\$30,000.00)	(\$30,000.00)	(\$100,000.00)					(\$35,000.00)						
Bank Fee/misc credit																		
Transfer out to CLASS											(\$100,000.00)							
transfer out																		
transfer in			\$20,000.00	\$20,000.00														
Transfer from Paypal																		
checks (after stmt)																		
Deposits					\$160,498.80	\$153,520.58	\$68,537.36	\$89,461.62		\$25,395.30								
Balance		\$12,291.93	\$14,197.93	\$6,124.42	\$115,362.84	\$224,776.84	\$172,380.76	\$204,872.88	\$194,934.29	\$203,062.83	\$93,146.12	\$45,242.00	\$29,032.78					
Library Checking (Payroll)																		
Opening Balance		\$52,632.31	\$33,098.60	\$23,356.78	\$5,190.84	\$11,598.39	\$22,644.47	\$101,823.71	\$82,009.65	\$60,493.87	\$39,865.34	\$10,221.51	\$24,435.59					
Checks/Debits																		
Electronic Debits		(\$19,533.71)	(\$19,741.82)	(\$28,165.94)	(\$23,592.45)	(\$18,953.92)	(\$20,820.76)	(\$19,814.06)	(\$21,515.78)	(\$20,628.53)	(\$29,643.83)	(\$20,785.92)	(\$19,219.80)					
Bank Fee/misc credit																		
trasfer out																		
transfer in			\$10,000.00	\$10,000.00	\$30,000.00	\$30,000.00	\$100,000.00					\$35,000.00	\$20,000.00					
Deposit																		
Balance		\$33,098.60	\$23,356.78	\$5,190.84	\$11,598.39	\$22,644.47	\$101,823.71	\$82,009.65	\$60,493.87	\$39,865.34	\$10,221.51	\$24,435.59	\$25,215.79					
TOTAL		\$98,833.55	\$72,061.84	\$16,288.59	\$132,336.56	\$253,836.06	\$336,526.99	\$349,605.41	\$271,098.51	\$260,870.36	\$144,401.70	\$111,088.55	\$79,598.28					
TLC CREDIT UNION																		
CD Investment Account																		
Opening Balance		\$1,032.76	\$1,043.17	\$1,043.17	\$1,043.17	\$1,053.69	\$1,053.69	\$1,053.69	\$1,064.08	\$1,064.08	\$1,064.08	\$1,064.08	\$1,064.08					
Deposit																		
bank fees																		
BadChks/Bk Err or fee																		
Transfers																		
Dividend		10.41			10.52			10.39					9.55					\$40.87
Balance		\$1,043.17	\$1,043.17	\$1,043.17	\$1,053.69	\$1,053.69	\$1,053.69	\$1,064.08	\$1,064.08	\$1,064.08	\$1,064.08	\$1,064.08	\$1,073.63					
Savings Account (required)																		
Opening Balance		\$5.00	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00					
Pay Bills																		
correction/question																		
Deposit																		
Interest																		
Balance		\$5.00	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00					
TOTAL		\$1,048.17	\$1,048.17	\$1,048.17	\$1,058.69	\$1,058.69	\$1,058.69	\$1,069.08	\$1,069.08	\$1,069.08	\$1,069.08	\$1,069.08	\$1,078.63					

MI CLASS													
Investment Fund													
Balance Forward	\$129,280.05	\$129,742.49	\$130,176.77	\$130,613.92	\$131,040.77	\$131,421.99	\$131,840.43	\$132,247.14	\$132,665.01	\$133,073.71	\$133,498.54	\$133,930.63	
Deposit													
Withdrawals/Transfers													
Income Earned	\$462.44	\$434.28	\$437.15	\$426.85	\$381.22	\$418.44	\$406.71	\$417.87	\$408.70	\$424.83	\$432.09	\$427.28	5077.86
Investment Fund Balan	\$129,742.49	\$130,176.77	\$130,613.92	\$131,040.77	\$131,421.99	\$131,840.43	\$132,247.14	\$132,665.01	\$133,073.71	\$133,498.54	\$133,930.63	\$134,357.91	
Contingency Fund													
Balance Forward	\$50,416.92	\$50,597.27	\$50,766.65	\$50,937.12	\$51,103.60	\$51,252.28	\$51,415.44	\$51,574.04	\$51,737.00	\$51,896.39	\$52,062.06	\$52,230.60	
Deposit													
Withdrawals/Transfers													
Income Earned	\$180.35	\$169.38	\$170.47	\$166.48	\$148.68	\$163.16	\$158.60	\$162.96	\$159.39	\$165.67	\$168.54	\$166.63	1980.31
Contingency Fund Balan	\$50,597.27	\$50,766.65	\$50,937.12	\$51,103.60	\$51,252.28	\$51,415.44	\$51,574.04	\$51,737.00	\$51,896.39	\$52,062.06	\$52,230.60	\$52,397.23	
General Fund													
Balance Forward	\$121,468.62	\$121,903.09	\$122,311.14	\$122,721.87	\$123,122.94	\$123,481.14	\$123,874.29	\$124,256.43	\$124,649.07	\$125,033.11	\$225,525.20	\$226,255.13	
Deposit										\$100,000.00			
Withdrawals/Transfers													
Income Earned	\$434.47	\$408.05	\$410.73	\$401.07	\$358.20	\$393.15	\$382.14	\$392.64	\$384.04	\$492.09	\$729.93	\$721.86	5508.37
Contingency Fund Balan	\$121,903.09	\$122,311.14	\$122,721.87	\$123,122.94	\$123,481.14	\$123,874.29	\$124,256.43	\$124,649.07	\$125,033.11	\$225,525.20	\$226,255.13	\$226,976.99	
Gift Fund													
Balance Forward								\$0.00	\$51,211.77	\$51,369.55	\$51,533.54	\$51,700.32	
Deposit								\$51,154.64					
Withdrawals/Transfers													
Income Earned								\$57.13	\$157.78	\$163.99	\$166.78	\$164.95	710.63
Gift Fund Balance								\$51,211.77	\$51,369.55	\$51,533.54	\$51,700.32	\$51,865.27	
CLASS TOTAL	\$302,242.85	\$303,254.56	\$304,272.91	\$305,267.31	\$306,155.41	\$307,130.16	\$308,077.61	\$360,262.85	\$361,372.76	\$462,619.34	\$464,116.68	\$465,597.40	\$13,318.04
Grand Total	\$402,124.57	\$376,364.57	\$321,609.67	\$438,662.56	\$561,050.16	\$644,715.84	\$658,752.10	\$632,430.44	\$623,312.20	\$608,090.12	\$576,274.31	\$546,274.31	

Compiled Financial Statements

The Schultz-Holmes District Library

For the period ended September 30, 2026



Prepared by

Donna Baker & Associates LLC

Prepared on

October 7, 2026

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The Schultz-Holmes District Library
407 S Lane St
Blissfield, MI 49228

Management is responsible for the accompanying financial statements of The Schultz-Holmes District Library (a nonprofit organization), which comprise the statement of financial position as of September 30, 2026, and the related statement of activities - actual vs budget, for the period then ended in accordance with the accrual basis of accounting, and for determining that the accrual basis of accounting is an acceptable financial reporting framework. We have performed compilation engagements in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. We do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

Management has elected to omit substantially all the disclosures ordinarily included in financial statements prepared in accordance with the accrual basis of accounting. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the company's assets, liabilities, equity, revenue, and expense. Accordingly, the financial statements are not designed for those who are not informed about such matters.

We are not independent with respect to The Schultz-Holmes District Library.

Donna Baker & Associates LLC
Adrian, MI
October 07, 2026

Statement of Financial Position

As of September 30, 2026

	Total
ASSETS	
Current Assets	
Bank Accounts	
271-000-001 New BSB Library Operations Account	23,969.27
271-000-002 Savings Accounts	
271-000-002.001 New BSB Library Savings Account	25,349.71
271-000-002.002 TLC Savings	5.00
Total 271-000-002 Savings Accounts	25,354.71
271-000-003 TLC CD	1,073.63
271-000-004 Petty Cash	275.00
271-000-007 BSB Payroll Account	25,215.79
271-000-008 PayPal	60.64
Total Bank Accounts	75,949.04
Other Current Assets	
271-000-017 Michigan CLASS Accounts	
271-000-017.001 Investment Fund MI-01-1059-0001	134,357.91
271-000-017.002 Contingency Fund MI-01-1059-0002	52,397.23
271-000-017.003 General Fund MI-01-1059-0003	226,976.99
271-000-017.004 Gift Fund MI-01-1059-0004	51,865.27
Total 271-000-017 Michigan CLASS Accounts	465,597.40
Total Other Current Assets	465,597.40
Total Current Assets	541,546.44
TOTAL ASSETS	\$541,546.44
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
271-000-202 Library Accounts Payable	1,784.95
Total Accounts Payable	1,784.95
Total Current Liabilities	1,784.95
Total Liabilities	1,784.95
Equity	
271-000-390 Library Fund Balance	109,925.60
271-000-391 Unrestricted Net Assets	321,942.88
Opening Balance Equity	275.00
Net Revenue	107,618.01
Total Equity	539,761.49
TOTAL LIABILITIES AND EQUITY	\$541,546.44

Statement of Activities - Actual vs Budget - Month

September 2026

	Actual	Budget	% of Budget	Total
REVENUE				
271-000-540 State Revenue		583.37		
271-000-640 General Service Charges				
271-000-640.001 Non-Resident Service Charges		8.37		
271-000-640.002 Fax Service Charges	25.00	41.63	60.05 %	
271-000-640.003 Copy & Print Service Charges	258.55	41.63	621.07 %	
271-000-640.004 Lamination Service Charge		4.13		
271-000-640.005 Digital Transfers		4.13		
271-000-640.006 Poster Printing Service Charge		4.13		
271-000-640.007 Binding Service Charge		4.13		
271-000-640.008 Research Service Charges		4.13		
Total 271-000-640 General Service Charges	283.55	112.28	252.54 %	
271-000-642 Sales	18.25	83.37	21.89 %	
271-000-659 Fines & Other Desk Receipts	51.99	25.00	207.96 %	
271-000-660				
271-000-660.003 Penalty Fines		583.37		
Total 271-000-660		583.37		
271-000-665 Interest	1,480.72	454.13	326.06 %	
271-000-667 Rent		50.00		
271-000-674 Private Contributions & Donations	3,584.96	583.37	614.53 %	
271-000-684 Miscellaneous Revenue		166.63		
Total Revenue	5,419.47	2,641.52	205.16 %	
GROSS PROFIT	5,419.47	2,641.52	205.16 %	
EXPENDITURES				
271--Library Fund				
271-790 Library				
271-790-702 Wages	14,624.97	11,000.00	132.95 %	
271-790-703 Part Time Wages		6,333.37		

	Actual	Budget	Total % of Budget
271-790-710 Social Security/Medicare / Employee Benefits	1,277.03	1,491.63	85.61 %
271-790-710.001 Pension		70.87	
271-790-710.004 Disability/Life Insurance	53.19		
271-790-710.005 Health Reimbursement Account		2,133.37	
271-790-710.007 Workers Compensation Insurance	54.00	45.87	117.72 %
271-790-710.008 Unemployment Insurance		145.87	
271-790-710.011 Health Insurance Reimbursement	1,691.44		
271-790-710.012 MERS Defined Contribution	997.44	1,095.87	91.02 %
271-790-710.013 MERS Health Care Savings Plan	299.22	333.37	89.76 %
271-790-710.014 MERS 457b Employer Contribution	199.50	220.87	90.32 %
Total 271-790-710 Social Security/Medicare / Employee Benefits	4,571.82	5,537.72	82.56 %
271-790-727 Office Supplies	39.00	333.37	11.70 %
271-790-728 Postage/Freight	13.62	8.37	162.72 %
271-790-740 Tools & Supplies	295.32	333.37	88.59 %
271-790-740.004 Books & Magazines	1,680.44	2,083.37	80.66 %
Total 271-790-740 Tools & Supplies	1,975.76	2,416.74	81.75 %
271-790-741 Audio Visual Supp	19.99	208.37	9.59 %
271-790-770 General Program Expenses		1,666.63	
271-790-770.001 Art at Your Feet	891.54	208.37	427.86 %
271-790-770.002 Taste the State		208.37	
271-790-770.003 Blissfield Unbound	1,629.98	208.37	782.25 %
271-790-770.004 Children's Programming	353.69	208.37	169.74 %
271-790-770.005 Summer Reading		416.63	
Total 271-790-770 General Program Expenses	2,875.21	2,916.74	98.58 %
271-790-771 General Gift Expenses			
271-790-771.001 Rotary Books		66.63	
271-790-771.002 Adopt-a-Mag		33.37	
271-790-771.003 Miscellaneous Memorial Gifts		16.63	
271-790-771.004 Misc Non-Memorial		16.63	
271-790-771.005 Grant Expenses		166.63	
271-790-771.006 Purchase Expenses		16.63	

	Actual	Budget	Total % of Budget
271-790-771.007 Tuttle Funds		41.63	
Total 271-790-771 General Gift Expenses		358.15	
271-790-772 Additional Collection Expenses			
271-790-772.001 Lost Items Replaced		16.63	
271-790-772.002 Sales Income Expenses		333.37	
Total 271-790-772 Additional Collection Expenses		350.00	
271-790-802 Auditor		416.63	
271-790-807 Attorney Services		416.63	
271-790-817 Professional Svcs/Accounting /Payroll	733.95	791.63	92.71 %
271-790-853 Telephone/Internet	135.47	166.63	81.30 %
271-790-901 Publishing		8.37	
271-790-901.001 Newsletter		133.37	
Total 271-790-901 Publishing		141.74	
271-790-902			
271-790-902.001		139.62	
Total 271-790-902		139.62	
271-790-921 Electric	833.94	625.00	133.43 %
271-790-923 Gas	23.65	416.63	5.68 %
271-790-927 Water	165.34	83.37	198.32 %
271-790-928 Sewer	158.30	83.37	189.88 %
271-790-931 Building & Grounds Repair & Maintenance	1,774.65	1,666.63	106.48 %
271-790-932 Equipment Repair & Maintenance		250.00	
271-790-956 Miscellaneous		41.63	
271-790-958 Licenses			
271-790-958.001 Movie Licenses		58.37	
Total 271-790-958 Licenses		58.37	
271-790-960 Workshops Conferences Education		208.37	
271-790-961 Bank Fees		8.37	
271-790-962 Memberships & Dues	15.00	25.00	60.00 %
271-790-962.001 ILL/Woodlands Memberships	10.20	416.63	2.45 %
271-790-962.002 OverDrive Advantage		58.37	

	Actual	Budget	Total % of Budget
271-790-962.003 Freegal		175.00	
271-790-962.004 Other Online Subscriptions	699.02	1,000.00	69.90 %
Total 271-790-962 Memberships & Dues	724.22	1,675.00	43.24 %
271-790-965 Property & Liability Insurance		1,250.00	
271-790-969 Maintenance Agreements		83.37	
271-790-969.001 Copier Maintenance		208.37	
271-790-969.002 Website Agreement	225.00	83.37	269.88 %
271-790-969.003 Time Management Software Agreement		25.00	
271-790-969.004 Online Backup Agreement		16.63	
271-790-969.005 ILS Agreement		125.00	
Total 271-790-969 Maintenance Agreements	225.00	541.74	41.53 %
271-790-971 Capital Projects		1,666.63	
271-790-977 New Equipment		833.37	
Total 271-790 Library	28,894.89	40,944.19	70.57 %
271-791 Library Board			
271-791-702 Library Board Wages		300.00	
271-791-710 Library Board Social Security/Medicare		22.88	
Total 271-791 Library Board		322.88	
Total 271--Library Fund	28,894.89	41,267.07	70.02 %
Total Expenditures	28,894.89	41,267.07	70.02 %
NET OPERATING REVENUE	-23,475.42	-38,625.55	60.78 %
NET REVENUE	\$ -23,475.42	\$ -38,625.55	60.78 %

Statement of Activities - Actual vs Budget - YTD

September 30 - October 1, 2026

			Total
	Actual	Budget	% of Budget
REVENUE			
271-000-665 Interest	1,480.72		
Total Revenue	1,480.72	0.00	0.00%
GROSS PROFIT			
	1,480.72	0.00	0.00%
EXPENDITURES			
271--Library Fund			
271-790 Library			
271-790-710 Social Security/Medicare / Employee Benefits			
271-790-710.004 Disability/Life Insurance	53.19		
271-790-710.007 Workers Compensation Insurance	54.00		
Total 271-790-710 Social Security/Medicare / Employee Benefits	107.19		
271-790-727 Office Supplies	209.38		
271-790-740 Tools & Supplies	6.98		
271-790-740.004 Books & Magazines	238.31		
Total 271-790-740 Tools & Supplies	245.29		
271-790-770 General Program Expenses			
271-790-770.002 Taste the State	51.96		
271-790-770.004 Children's Programming	606.85		
271-790-770.007 FLAME Programs	39.54		
Total 271-790-770 General Program Expenses	698.35		
271-790-817 Professional Svcs/Accounting /Payroll	10.00		
271-790-853 Telephone/Internet	50.00		
271-790-931 Building & Grounds Repair & Maintenance	325.00		
271-790-962 Memberships & Dues			
271-790-962.001 ILL/Woodlands Memberships	10.20		
271-790-962.004 Other Online Subscriptions	699.02		
Total 271-790-962 Memberships & Dues	709.22		
Total 271-790 Library	2,354.43		
Total 271--Library Fund	2,354.43		
Total Expenditures	2,354.43	0.00	0.00%
NET OPERATING REVENUE	-873.71	0.00	0.00%
NET REVENUE	\$ -873.71	\$0.00	0.00%

Statement of Activities - Actual vs Budget - Year

October 2025 - September 2026

	Actual	Budget	% of Budget	Total
REVENUE				
271-000-403 Tax Revenue	497,130.41			
271-000-540 State Revenue	7,630.56	7,000.00	109.01 %	
271-000-569 Other State Revenue	212.24			
271-000-640 General Service Charges				
271-000-640.001 Non-Resident Service Charges	160.00	100.00	160.00 %	
271-000-640.002 Fax Service Charges	50.00	500.00	10.00 %	
271-000-640.003 Copy & Print Service Charges	1,573.05	500.00	314.61 %	
271-000-640.004 Lamination Service Charge	59.00	50.00	118.00 %	
271-000-640.005 Digital Transfers	60.00	50.00	120.00 %	
271-000-640.006 Poster Printing Service Charge		50.00		
271-000-640.007 Binding Service Charge		50.00		
271-000-640.008 Research Service Charges		50.00		
Total 271-000-640 General Service Charges	1,902.05	1,350.00	140.89 %	
271-000-642 Sales	1,787.25	1,000.00	178.73 %	
271-000-659 Fines & Other Desk Receipts	212.62	300.00	70.87 %	
271-000-660				
271-000-660.003 Penalty Fines	13,726.78	7,000.00	196.10 %	
Total 271-000-660	13,726.78	7,000.00	196.10 %	
271-000-665 Interest	13,436.60	5,450.00	246.54 %	
271-000-667 Rent	1,420.20	600.00	236.70 %	
271-000-674 Private Contributions & Donations	60,057.78	7,000.00	857.97 %	
271-000-684 Miscellaneous Revenue	6,000.53	2,000.00	300.03 %	
Total Revenue	603,517.02	31,700.00	1,903.84 %	
GROSS PROFIT	603,517.02	31,700.00	1,903.84 %	
EXPENDITURES				
271--Library Fund				
271-790 Library				

	Actual	Budget	Total % of Budget
271-790-702 Wages	194,451.29	132,000.00	147.31 %
271-790-703 Part Time Wages		76,000.00	
271-790-710 Social Security/Medicare / Employee Benefits	18,645.87	17,900.00	104.17 %
271-790-710.001 Pension		850.00	
271-790-710.004 Disability/Life Insurance	694.59		
271-790-710.005 Health Reimbursement Account		25,600.00	
271-790-710.007 Workers Compensation Insurance	473.00	550.00	86.00 %
271-790-710.008 Unemployment Insurance		1,750.00	
271-790-710.011 Health Insurance Reimbursement	21,987.04		
271-790-710.012 MERS Defined Contribution	13,070.07	13,150.00	99.39 %
271-790-710.013 MERS Health Care Savings Plan	3,920.89	4,000.00	98.02 %
271-790-710.014 MERS 457b Employer Contribution	2,614.16	2,650.00	98.65 %
Total 271-790-710 Social Security/Medicare / Employee Benefits	61,405.62	66,450.00	92.41 %
271-790-727 Office Supplies	2,943.80	4,000.00	73.60 %
271-790-728 Postage/Freight		100.00	799.36 %
271-790-740 Tools & Supplies	3,422.85	4,000.00	85.57 %
271-790-740.004 Books & Magazines	27,327.33	25,000.00	109.31 %
Total 271-790-740 Tools & Supplies	30,750.18	29,000.00	106.04 %
271-790-741 Audio Visual Supp	987.58	2,500.00	39.50 %
271-790-770 General Program Expenses		20,000.00	
271-790-770.001 Art at Your Feet	3,827.12	2,500.00	153.08 %
271-790-770.002 Taste the State	3,770.01	2,500.00	150.80 %
271-790-770.003 Blissfield Unbound	4,388.66	2,500.00	175.55 %
271-790-770.004 Children's Programming	6,309.65	2,500.00	252.39 %
271-790-770.005 Summer Reading	9,017.51	5,000.00	180.35 %
271-790-770.007 FLAME Programs	119.84		
Total 271-790-770 General Program Expenses	27,432.79	35,000.00	78.38 %
271-790-771 General Gift Expenses			
271-790-771.001 Rotary Books	284.00	800.00	35.50 %
271-790-771.002 Adopt-a-Mag		400.00	
271-790-771.003 Miscellaneous Memorial Gifts		200.00	

	Actual	Budget	Total % of Budget
271-790-771.004 Misc Non-Memorial		200.00	
271-790-771.005 Grant Expenses		2,000.00	
271-790-771.006 Purchase Expenses		200.00	
271-790-771.007 Tuttle Funds	200.00	500.00	40.00 %
Total 271-790-771 General Gift Expenses	484.00	4,300.00	11.26 %
271-790-772 Additional Collection Expenses			
271-790-772.001 Lost Items Replaced	50.99	200.00	25.50 %
271-790-772.002 Sales Income Expenses		4,000.00	
Total 271-790-772 Additional Collection Expenses	50.99	4,200.00	1.21 %
271-790-802 Auditor	4,200.00	5,000.00	84.00 %
271-790-807 Attorney Services	4,393.90	5,000.00	87.88 %
271-790-817 Professional Svcs/Accounting /Payroll	6,515.45	9,500.00	68.58 %
271-790-853 Telephone/Internet	1,601.85	2,000.00	80.09 %
271-790-901 Publishing		100.00	
271-790-901.001 Newsletter		1,600.00	
Total 271-790-901 Publishing		1,700.00	
271-790-902			
271-790-902.001	681.92	1,675.00	40.71 %
Total 271-790-902	681.92	1,675.00	40.71 %
271-790-921 Electric	7,421.45	7,500.00	98.95 %
271-790-923 Gas	2,957.88	5,000.00	59.16 %
271-790-927 Water	936.84	1,000.00	93.68 %
271-790-928 Sewer	911.17	1,000.00	91.12 %
271-790-931 Building & Grounds Repair & Maintenance	35,778.52	20,000.00	178.89 %
271-790-932 Equipment Repair & Maintenance	268.98	3,000.00	8.97 %
271-790-956 Miscellaneous		500.00	
271-790-958 Licenses			
271-790-958.001 Movie Licenses	1,311.00	700.00	187.29 %
Total 271-790-958 Licenses	1,311.00	700.00	187.29 %
271-790-960 Workshops Conferences Education	210.00	2,500.00	8.40 %
271-790-961 Bank Fees		100.00	

	Actual	Budget	Total % of Budget
271-790-962 Memberships & Dues	230.00	300.00	76.67 %
271-790-962.001 ILL/Woodlands Memberships	5,572.78	5,000.00	111.46 %
271-790-962.002 OverDrive Advantage	623.86	700.00	89.12 %
271-790-962.003 Freegal	1,850.00	2,100.00	88.10 %
271-790-962.004 Other Online Subscriptions	15,751.58	12,000.00	131.26 %
Total 271-790-962 Memberships & Dues	24,028.22	20,100.00	119.54 %
271-790-965 Property & Liability Insurance	9,445.14	15,000.00	62.97 %
271-790-969 Maintenance Agreements		1,000.00	
271-790-969.001 Copier Maintenance	2,361.83	2,500.00	94.47 %
271-790-969.002 Website Agreement	270.00	1,000.00	27.00 %
271-790-969.003 Time Management Software Agreement	220.00	300.00	73.33 %
271-790-969.004 Online Backup Agreement	99.50	200.00	49.75 %
271-790-969.005 ILS Agreement	1,290.00	1,500.00	86.00 %
Total 271-790-969 Maintenance Agreements	4,241.33	6,500.00	65.25 %
271-790-971 Capital Projects	67,644.95	20,000.00	338.22 %
271-790-977 New Equipment	4,044.80	10,000.00	40.45 %
Total 271-790 Library	495,899.01	491,325.00	100.93 %
271-791 Library Board			
271-791-702 Library Board Wages		3,600.00	
271-791-710 Library Board Social Security/Medicare		275.00	
Total 271-791 Library Board		3,875.00	
Total 271--Library Fund	495,899.01	495,200.00	100.14 %
Total Expenditures	495,899.01	495,200.00	100.14 %
NET OPERATING REVENUE	107,618.01	-463,500.00	-23.22 %
NET REVENUE	\$107,618.01	\$ -463,500.00	-23.22 %

Transaction Detail by Account

September 2026

Date	Transaction Type	Num	Name	Amount	Balance
271-000-001 New BSB Library Operations Account					
09/02/2026	Bill Payment (Check)	775	B Brooks Consulting LLC	-10.00	-10.00
09/02/2026	Bill Payment (Check)	777	GTF3 LLC (Tristan Brown)	-930.00	-940.00
09/02/2026	Bill Payment (Check)	776	Mark Cotter / Awesome Booth	-500.00	-1,440.00
09/03/2026	Bill Payment (Check)	785	Ingram Library Services	-3,035.95	-4,475.95
09/03/2026	Bill Payment (Check)	783	MeadowBrook Media Adrian	-748.00	-5,223.95
09/03/2026	Bill Payment (Check)	781	D & P Communications	-50.00	-5,273.95
09/03/2026	Bill Payment (Check)	784	Amazon Capital Services	-229.16	-5,503.11
09/03/2026	Bill Payment (Check)	782	The Hartford	-53.19	-5,556.30
09/03/2026	Bill Payment (Check)	778	The Daily Telegram	-62.99	-5,619.29
09/03/2026	Bill Payment (Check)	779	Kanopy, Inc	-39.10	-5,658.39
09/03/2026	Bill Payment (Check)	780	Manhattan Short Inc	-600.00	-6,258.39
09/03/2026	Bill Payment (Check)	786	Wolfe's Lawn Care & Landscaping	-200.00	-6,458.39
09/03/2026	Bill Payment (Check)	787	Midwest Tape / Hoopla	-805.09	-7,263.48
09/09/2026	Bill Payment (Check)	788	TLC Community CU	-1,783.36	-9,046.84
09/15/2026	Bill Payment (Check)	790	Consumers Energy	-857.59	-9,904.43
09/15/2026	Bill Payment (Check)	794	Ingram Library Services	-592.64	-10,497.07
09/15/2026	Bill Payment (Check)	789	Southeast Michigan Media Inc.	-900.00	-11,397.07
09/15/2026	Bill Payment (Check)	792	Village of Blissfield	-248.00	-11,645.07
09/15/2026	Bill Payment (Check)	795	GTF3 LLC (Tristan Brown)	-510.00	-12,155.07
09/15/2026	Bill Payment (Check)	793	MeadowBrook Media Adrian	-185.60	-12,340.67

Date	Transaction Type	Num	Name	Amount	Balance
09/15/2026	Bill Payment (Check)	796	US Bank Equipment Finance	-95.24	-12,435.91
09/16/2026	Bill Payment (Check)	797	Collaborative Summer Library Program	-221.89	-12,657.80
09/23/2026	Bill Payment (Check)	800	B Brooks Consulting LLC	-10.00	-12,667.80
09/23/2026	Bill Payment (Check)	799	Village of Blissfield	-441.54	-13,109.34
09/23/2026	Bill Payment (Check)	798	Donna Baker & Associates	-593.75	-13,703.09
09/23/2026	Bill Payment (Check)	802	Ingram Library Services	-384.07	-14,087.16
09/23/2026	Bill Payment (Check)	801	Blissfield Area Historical Society	-15.00	-14,102.16
09/23/2026	Bill Payment (Check)	803	Stevens Disposal & Recycling Service, Inc	-560.40	-14,662.56
09/29/2026	Bill Payment (Check)	804	D & P Communications	-50.00	-14,712.56
09/29/2026	Bill Payment (Check)	814	Blissfield Township Fire Department	-50.00	-14,762.56
09/29/2026	Bill Payment (Check)	813	Ingram Library Services	-833.03	-15,595.59
09/29/2026	Bill Payment (Check)	812	A-1 Clean Sweep	-357.00	-15,952.59
09/29/2026	Bill Payment (Check)	811	Barb Abbenzeller	-350.00	-16,302.59
09/29/2026	Bill Payment (Check)	816	Blissfield Police Department	-50.00	-16,352.59
09/29/2026	Bill Payment (Check)	815	Peg Stevenson	-100.00	-16,452.59
09/29/2026	Bill Payment (Check)	810	The Hartford	-53.19	-16,505.78
09/29/2026	Bill Payment (Check)	809	Tani Wright	-100.00	-16,605.78
09/29/2026	Bill Payment (Check)	808	Lenawee Historical Society	-50.00	-16,655.78
09/29/2026	Bill Payment (Check)	807	The Daily Telegram	-73.00	-16,728.78
09/29/2026	Bill Payment (Check)	806	GTF3 LLC (Tristan Brown)	-600.00	-17,328.78
09/29/2026	Bill Payment (Check)	805	William Tiede	-150.00	-17,478.78

Date	Transaction Type	Num	Name	Amount	Balance
Total for 271-000-001 New BSB Library Operations Account				\$ -17,478.78	
271-000-002 Savings Accounts					
271-000-002.001 New BSB Library Savings Account					
09/08/2026	Deposit			2,838.75	2,838.75
09/21/2026	Deposit			1,100.00	3,938.75
09/24/2026	Transfer			-20,000.00	-16,061.25
Total for 271-000-002.001 New BSB Library Savings Account				\$ -16,061.25	
Total for 271-000-002 Savings Accounts				\$ -16,061.25	
271-000-007 BSB Payroll Account					
09/10/2026	Expenditure		Empower	-286.69	-286.69
09/10/2026	Expenditure		Empower	-498.72	-785.41
09/10/2026	Expenditure			-2,607.47	-3,392.88
09/10/2026	Expenditure		Workforce PayHub	-65.10	-3,457.98
09/10/2026	Expenditure			-6,952.57	-10,410.55
09/10/2026	Expenditure		Empower	-149.61	-10,560.16
09/22/2026	Expenditure		Empower	-149.61	-10,709.77
09/22/2026	Expenditure		Empower	-498.72	-11,208.49
09/22/2026	Expenditure		Empower	-286.69	-11,495.18
09/24/2026	Expenditure			-1,955.82	-13,451.00
09/24/2026	Expenditure			-5,703.70	-19,154.70
09/24/2026	Expenditure		Workforce PayHub	-65.10	-19,219.80
09/24/2026	Transfer			20,000.00	780.20

Date	Transaction Type	Num	Name	Amount	Balance
Total for 271-000-007 BSB Payroll Account					
271-000-017 Michigan CLASS Accounts					
271-000-017.001 Investment Fund MI-01-1059-0001					
09/30/2026	Deposit	INTEREST		427.28	427.28
Total for 271-000-017.001 Investment Fund MI-01-1059-0001				\$427.28	
271-000-017.002 Contingency Fund MI-01-1059-0002					
09/30/2026	Deposit	INTEREST		166.63	166.63
Total for 271-000-017.002 Contingency Fund MI-01-1059-0002				\$166.63	
271-000-017.003 General Fund MI-01-1059-0003					
09/30/2026	Deposit	INTEREST		721.86	721.86
Total for 271-000-017.003 General Fund MI-01-1059-0003				\$721.86	
271-000-017.004 Gift Fund MI-01-1059-0004					
09/30/2026	Deposit	INTEREST		164.95	164.95
Total for 271-000-017.004 Gift Fund MI-01-1059-0004				\$164.95	
Total for 271-000-017 Michigan CLASS Accounts				\$1,480.72	
271-000-202 Library Accounts Payable					
09/01/2026	Bill	2009	B Brooks Consulting LLC	10.00	10.00
09/01/2026	Bill	10744561	D & P Communications	50.00	60.00
09/01/2026	Bill	14WF-VG9N-LH16	Amazon Capital Services	229.16	289.16
09/01/2026	Bill	09.01.26	Kim Francese	100.00	389.16
09/01/2026	Bill	98972891	Ingram Library Services	15.12	404.28

Date	Transaction Type	Num	Name	Amount	Balance
09/01/2026	Bill	09.01.26	William Tiede	50.00	454.28
09/02/2026	Bill Payment (Check)	776	Mark Cotter / Awesome Booth	-500.00	-45.72
09/02/2026	Bill	2073	Manhattan Short Inc	600.00	554.28
09/02/2026	Bill Payment (Check)	777	GTF3 LLC (Tristan Brown)	-930.00	-375.72
09/02/2026	Bill Payment (Check)	775	B Brooks Consulting LLC	-10.00	-385.72
09/03/2026	Bill Payment (Check)	785	Ingram Library Services	-3,035.95	-3,421.67
09/03/2026	Bill Payment (Check)	778	The Daily Telegram	-62.99	-3,484.66
09/03/2026	Bill Payment (Check)	779	Kanopy, Inc	-39.10	-3,523.76
09/03/2026	Bill Payment (Check)	780	Manhattan Short Inc	-600.00	-4,123.76
09/03/2026	Bill Payment (Check)	781	D & P Communications	-50.00	-4,173.76
09/03/2026	Bill Payment (Check)	782	The Hartford	-53.19	-4,226.95
09/03/2026	Bill Payment (Check)	783	MeadowBrook Media Adrian	-748.00	-4,974.95
09/03/2026	Bill Payment (Check)	784	Amazon Capital Services	-229.16	-5,204.11
09/03/2026	Bill Payment (Check)	786	Wolfe's Lawn Care & Landscaping	-200.00	-5,404.11
09/03/2026	Bill Payment (Check)	787	Midwest Tape / Hoopla	-805.09	-6,209.20
09/03/2026	Bill	07.16.26-08.13.26	Village of Blissfield	162.53	-6,046.67
09/04/2026	Bill	99068193	Ingram Library Services	268.38	-5,778.29
09/04/2026	Bill	99068194	Ingram Library Services	50.22	-5,728.07
09/04/2026	Bill	204391395501	Consumers Energy	857.59	-4,870.48
09/07/2026	Bill	3859	MeadowBrook Media Adrian	185.60	-4,684.88
09/08/2026	Bill	26-0006760	Village of Blissfield	85.47	-4,599.41
09/09/2026	Bill Payment (Check)	788	TLC Community CU	-1,783.36	-6,382.77
09/09/2026	Bill	99153955	Ingram Library Services	102.09	-6,280.68

Date	Transaction Type	Num	Name	Amount	Balance
09/10/2026	Bill	1156405	Stevens Disposal & Recycling Service, Inc	560.40	-5,720.28
09/11/2026	Bill	2026-911	GTF3 LLC (Tristan Brown)	510.00	-5,210.28
09/13/2026	Bill	35682	Donna Baker & Associates	593.75	-4,616.53
09/14/2026	Bill	99269067	Ingram Library Services	309.21	-4,307.32
09/15/2026	Bill Payment (Check)	796	US Bank Equipment Finance	-95.24	-4,402.56
09/15/2026	Bill	08/14/26-09/15/26	Village of Blissfield	161.11	-4,241.45
09/15/2026	Bill	26-0006762	Village of Blissfield	441.54	-3,799.91
09/15/2026	Bill Payment (Check)	794	Ingram Library Services	-592.64	-4,392.55
09/15/2026	Bill Payment (Check)	795	GTF3 LLC (Tristan Brown)	-510.00	-4,902.55
09/15/2026	Bill Payment (Check)	791	TLC Community CU	0.00	-4,902.55
09/15/2026	Bill	99314328	Ingram Library Services	16.20	-4,886.35
09/15/2026	Bill	09.30.26-09.30.27	Blissfield Area Historical Society	15.00	-4,871.35
09/15/2026	Bill	09.15.26	Blissfield Area Historical Society	50.00	-4,821.35
09/15/2026	Bill Payment (Check)	789	Southeast Michigan Media Inc.	-900.00	-5,721.35
09/15/2026	Bill Payment (Check)	790	Consumers Energy	-857.59	-6,578.94
09/15/2026	Bill Payment (Check)	792	Village of Blissfield	-248.00	-6,826.94
09/15/2026	Bill Payment (Check)	793	MeadowBrook Media Adrian	-185.60	-7,012.54
09/16/2026	Bill Payment (Check)	797	Collaborative Summer Library Program	-221.89	-7,234.43
09/16/2026	Bill	99350530	Ingram Library Services	58.66	-7,175.77
09/18/2026	Bill	99416934	Ingram Library Services	104.60	-7,071.17
09/21/2026	Bill	99458144	Ingram Library Services	221.07	-6,850.10
09/22/2026	Bill	99505037	Ingram Library Services	507.36	-6,342.74

Date	Transaction Type	Num	Name	Amount	Balance
09/22/2026	Bill	09.22.26	Erik Hansen	100.00	-6,242.74
09/23/2026	Bill Payment (Check)	801	Blissfield Area Historical Society	-15.00	-6,257.74
09/23/2026	Bill Payment (Check)	798	Donna Baker & Associates	-593.75	-6,851.49
09/23/2026	Bill Payment (Check)	802	Ingram Library Services	-384.07	-7,235.56
09/23/2026	Bill Payment (Check)	803	Stevens Disposal & Recycling Service, Inc	-560.40	-7,795.96
09/23/2026	Bill Payment (Check)	800	B Brooks Consulting LLC	-10.00	-7,805.96
09/23/2026	Bill Payment (Check)	799	Village of Blissfield	-441.54	-8,247.50
09/24/2026	Bill	99569776	Ingram Library Services	18.90	-8,228.60
09/25/2026	Bill	2026-925	GTF3 LLC (Tristan Brown)	600.00	-7,628.60
09/25/2026	Bill	99602684	Ingram Library Services	8.63	-7,619.97
09/29/2026	Bill Payment (Check)	812	A-1 Clean Sweep	-357.00	-7,976.97
09/29/2026	Bill Payment (Check)	806	GTF3 LLC (Tristan Brown)	-600.00	-8,576.97
09/29/2026	Bill Payment (Check)	813	Ingram Library Services	-833.03	-9,410.00
09/29/2026	Bill Payment (Check)	814	Blissfield Township Fire Department	-50.00	-9,460.00
09/29/2026	Bill Payment (Check)	815	Peg Stevenson	-100.00	-9,560.00
09/29/2026	Bill Payment (Check)	805	William Tiede	-150.00	-9,710.00
09/29/2026	Bill Payment (Check)	804	D & P Communications	-50.00	-9,760.00
09/29/2026	Bill Payment (Check)	816	Blissfield Police Department	-50.00	-9,810.00
09/29/2026	Bill Payment (Check)	811	Barb Abbenzeller	-350.00	-10,160.00
09/29/2026	Bill Payment (Check)	810	The Hartford	-53.19	-10,213.19
09/29/2026	Bill Payment (Check)	808	Lenawee Historical Society	-50.00	-10,263.19
09/29/2026	Bill Payment (Check)	809	Tani Wright	-100.00	-10,363.19

Date	Transaction Type	Num	Name	Amount	Balance
09/29/2026	Bill Payment (Check)	807	The Daily Telegram	-73.00	-10,436.19
09/30/2026	Bill	509498631	Midwest Tape / Hoopla	699.02	-9,737.17
09/30/2026	Bill	09-2026	TLC Community CU	1,491.09	-8,246.08
09/30/2026	Bill	494297221971	The Hartford	53.19	-8,192.89
09/30/2026	Bill	524399 - PPU	Kanopy, Inc	10.20	-8,182.69
09/30/2026	Bill	1005978912	Accident Fund Insurance Company of America	54.00	-8,128.69
09/30/2026	Bill	348165	Wolfe's Lawn Care & Landscaping	325.00	-7,803.69

Total for 271-000-202 Library Accounts Payable

\$ -7,803.69

271-000-210 TLC Visa CC

09/03/2026	Expenditure		Smart Sign	20.26	20.26
09/06/2026	Credit Card Credit		Smart Sign	-0.69	19.57
09/10/2026	Expenditure		CitySpark	20.00	39.57
09/16/2026	Expenditure		Walmart	100.12	139.69
09/16/2026	Expenditure		Dollar Tree	12.90	152.59
09/17/2026	Expenditure		Lowe's	178.08	330.67
09/17/2026	Expenditure		USPS	13.62	344.29
09/18/2026	Expenditure		Adobe	34.99	379.28
09/22/2026	Expenditure		Paypal NCH Software	39.00	418.28
09/23/2026	Expenditure		Gill-Roys	35.80	454.08
09/23/2026	Expenditure		Gill-Roys	15.37	469.45
09/24/2026	Expenditure		Walmart	176.11	645.56
09/25/2026	Expenditure		Emmy's Kitchen	400.00	1,045.56

Date	Transaction Type	Num	Name	Amount	Balance
09/27/2026	Expenditure			28.18	1,073.74
09/27/2026	Expenditure		Lena's	64.00	1,137.74
09/28/2026	Expenditure		Lena's	64.00	1,201.74
09/28/2026	Expenditure		Zoho Distribution	225.00	1,426.74
09/28/2026	Expenditure		Lena's	48.00	1,474.74
09/29/2026	Expenditure		USPS	16.35	1,491.09
09/30/2026	Bill	09-2026	TLC Community CU	-1,491.09	0.00

Total for 271-000-210 TLC Visa CC

\$0.00

Payroll Liabilities

09/10/2026	Expenditure		Empower	-498.72	-498.72
09/10/2026	Expenditure		Empower	-149.61	-648.33
09/10/2026	Expenditure		Empower	-286.69	-935.02
09/10/2026	Expenditure			-2,607.47	-3,542.49
09/10/2026	Expenditure			-6,952.57	-10,495.06
09/11/2026	Journal Entry	09.11.26 PR		10,495.06	0.00
09/22/2026	Expenditure		Empower	-286.69	-286.69
09/22/2026	Expenditure		Empower	-498.72	-785.41
09/22/2026	Expenditure		Empower	-149.61	-935.02
09/24/2026	Expenditure			-1,955.82	-2,890.84
09/24/2026	Expenditure			-5,703.70	-8,594.54
09/25/2026	Journal Entry	09.25.26 PR		8,594.54	0.00

Total for Payroll Liabilities

\$0.00

271-000-640 General Service Charges

Date	Transaction Type	Num	Name	Amount	Balance
271-000-640.002 Fax Service Charges					
09/08/2026	Deposit			25.00	25.00
Total for 271-000-640.002 Fax Service Charges				\$25.00	
271-000-640.003 Copy & Print Service Charges					
09/08/2026	Deposit			258.55	258.55
Total for 271-000-640.003 Copy & Print Service Charges				\$258.55	
Total for 271-000-640 General Service Charges				\$283.55	
271-000-642 Sales					
09/08/2026	Deposit			18.25	18.25
Total for 271-000-642 Sales				\$18.25	
271-000-659 Fines & Other Desk Receipts					
09/08/2026	Deposit			51.99	51.99
Total for 271-000-659 Fines & Other Desk Receipts				\$51.99	
271-000-665 Interest					
09/30/2026	Deposit		INTEREST	166.63	166.63
09/30/2026	Deposit		INTEREST	164.95	331.58
09/30/2026	Deposit		INTEREST	721.86	1,053.44
09/30/2026	Deposit		INTEREST	427.28	1,480.72
Total for 271-000-665 Interest				\$1,480.72	
271-000-674 Private Contributions & Donations					
09/08/2026	Deposit			2,484.96	2,484.96

Date	Transaction Type	Num	Name	Amount	Balance
09/21/2026	Deposit			1,100.00	3,584.96
Total for 271-000-674 Private Contributions & Donations					
\$3,584.96					
271--Library Fund					
271-790 Library					
271-790-702 Wages					
09/11/2026	Journal Entry	09.11.26 PR		7,345.68	7,345.68
09/25/2026	Journal Entry	09.25.26 PR		7,279.29	14,624.97
Total for 271-790-702 Wages				\$14,624.97	
271-790-710 Social Security/Medicare / Employee Benefits					
09/11/2026	Journal Entry	09.11.26 PR		709.86	709.86
09/25/2026	Journal Entry	09.25.26 PR		567.17	1,277.03
Total for 271-790-710 Social Security/Medicare / Employee Benefits				\$1,277.03	
271-790-710.004 Disability/Life Insurance					
09/30/2026	Bill	494297221971	The Hartford	53.19	53.19
Total for 271-790-710.004 Disability/Life Insurance				\$53.19	
271-790-710.007 Workers Compensation Insurance					
09/30/2026	Bill	1005978912	Accident Fund Insurance Company of America	54.00	54.00
Total for 271-790-710.007 Workers Compensation Insurance				\$54.00	
271-790-710.011 Health Insurance Reimbursement					
09/11/2026	Journal Entry	09.11.26 PR		1,691.44	1,691.44

Date	Transaction Type	Num	Name	Amount	Balance
09/25/2026	Journal Entry	09.25.26 PR		0.00	1,691.44
Total for 271-790-710.011 Heath Insurance Reimbursement				\$1,691.44	
271-790-710.012 MERS Defined Contribution					
09/11/2026	Journal Entry	09.11.26 PR		498.72	498.72
09/25/2026	Journal Entry	09.25.26 PR		498.72	997.44
Total for 271-790-710.012 MERS Defined Contribution				\$997.44	
271-790-710.013 MERS Health Care Savings Plan					
09/11/2026	Journal Entry	09.11.26 PR		149.61	149.61
09/25/2026	Journal Entry	09.25.26 PR		149.61	299.22
Total for 271-790-710.013 MERS Health Care Savings Plan				\$299.22	
271-790-710.014 MERS 457b Employer Contribution					
09/11/2026	Journal Entry	09.11.26 PR		99.75	99.75
09/25/2026	Journal Entry	09.25.26 PR		99.75	199.50
Total for 271-790-710.014 MERS 457b Employer Contribution				\$199.50	
Total for 271-790-710 Social Security/Medicare / Employee Benefits with sub-accounts				\$4,571.82	
271-790-727 Office Supplies					
09/22/2026	Expenditure		Paypal NCH Software	39.00	39.00
Total for 271-790-727 Office Supplies				\$39.00	
271-790-728 Postage/Freight					
09/17/2026	Expenditure		USPS	13.62	13.62
Total for 271-790-728 Postage/Freight				\$13.62	

Date	Transaction Type	Num	Name	Amount	Balance
271-790-740 Tools & Supplies					
09/01/2026	Bill	14WF-VG9N-LH16	Amazon Capital Services	33.32	33.32
09/03/2026	Expenditure		Smart Sign	20.26	53.58
09/06/2026	Credit Card Credit		Smart Sign	-0.69	52.89
09/07/2026	Bill	3859	MeadowBrook Media Adrian	185.60	238.49
09/18/2026	Expenditure		Adobe	34.99	273.48
09/24/2026	Expenditure		Walmart	21.84	295.32
Total for 271-790-740 Tools & Supplies				\$295.32	
271-790-740.004 Books & Magazines					
09/01/2026	Bill	98972891	Ingram Library Services	15.12	15.12
09/04/2026	Bill	99068194	Ingram Library Services	50.22	65.34
09/04/2026	Bill	99068193	Ingram Library Services	268.38	333.72
09/09/2026	Bill	99153955	Ingram Library Services	102.09	435.81
09/14/2026	Bill	99269067	Ingram Library Services	309.21	745.02
09/15/2026	Bill	99314328	Ingram Library Services	16.20	761.22
09/16/2026	Bill	99350530	Ingram Library Services	58.66	819.88
09/18/2026	Bill	99416934	Ingram Library Services	104.60	924.48
09/21/2026	Bill	99458144	Ingram Library Services	221.07	1,145.55
09/22/2026	Bill	99505037	Ingram Library Services	507.36	1,652.91
09/24/2026	Bill	99569776	Ingram Library Services	18.90	1,671.81
09/25/2026	Bill	99602684	Ingram Library Services	8.63	1,680.44
Total for 271-790-740.004 Books & Magazines				\$1,680.44	

Date	Transaction Type	Num	Name	Amount	Balance
Total for 271-790-740 Tools & Supplies with sub-accounts				\$1,975.76	
271-790-741 Audio Visual Supp					
09/01/2026	Bill	14WF-VG9N-LH16	Amazon Capital Services	19.99	19.99
Total for 271-790-741 Audio Visual Supp				\$19.99	
271-790-770 General Program Expenses					
271-790-770.001 Art at Your Feet					
09/10/2026	Bill	1156405	Stevens Disposal & Recycling Service, Inc	450.00	450.00
09/15/2026	Bill	26-0006762	Village of Blissfield	441.54	891.54
Total for 271-790-770.001 Art at Your Feet				\$891.54	
271-790-770.003 Blissfield Unbound					
09/01/2026	Bill	09.01.26	Kim Francese	100.00	100.00
09/02/2026	Bill	2073	Manhattan Short Inc	600.00	700.00
09/10/2026	Expenditure		CitySpark	20.00	720.00
09/16/2026	Expenditure		Dollar Tree	12.90	732.90
09/16/2026	Expenditure		Walmart	100.12	833.02
09/22/2026	Bill	09.22.26	Erik Hansen	100.00	933.02
09/24/2026	Expenditure		Walmart	104.61	1,037.63
09/25/2026	Expenditure		Emmy's Kitchen	400.00	1,437.63
09/27/2026	Expenditure		Lena's	64.00	1,501.63
09/28/2026	Expenditure		Lena's	48.00	1,549.63
09/28/2026	Expenditure		Lena's	64.00	1,613.63

Date	Transaction Type	Num	Name	Amount	Balance
09/29/2026	Expenditure		USPS	16.35	1,629.98
Total for 271-790-770.003 Blissfield Unbound				\$1,629.98	
271-790-770.004 Children's Programming					
09/01/2026	Bill	14WF-VG9N-LH16	Amazon Capital Services	175.85	175.85
09/01/2026	Bill	09.01.26	William Tiede	50.00	225.85
09/15/2026	Bill	09.15.26	Blissfield Area Historical Society	50.00	275.85
09/24/2026	Expenditure		Walmart	49.66	325.51
09/27/2026	Expenditure			28.18	353.69
Total for 271-790-770.004 Children's Programming				\$353.69	
Total for 271-790-770 General Program Expenses				\$2,875.21	
271-790-817 Professional Svcs/Accounting /Payroll					
09/01/2026	Bill	2009	B Brooks Consulting LLC	10.00	10.00
09/10/2026	Expenditure		Workforce PayHub	65.10	75.10
09/13/2026	Bill	35682	Donna Baker & Associates	593.75	668.85
09/24/2026	Expenditure		Workforce PayHub	65.10	733.95
Total for 271-790-817 Professional Svcs/Accounting /Payroll				\$733.95	
271-790-853 Telephone/Internet					
09/01/2026	Bill	10744561	D & P Communications	50.00	50.00
09/08/2026	Bill	26-0006760	Village of Blissfield	85.47	135.47
Total for 271-790-853 Telephone/Internet				\$135.47	
271-790-921 Electric					
09/04/2026	Bill	204391395501	Consumers Energy	833.94	833.94
					28/31

Date	Transaction Type	Num	Name	Amount	Balance
Total for 271-790-921 Electric					
271-790-923 Gas					
09/04/2026	Bill	204391395501	Consumers Energy	23.65	23.65
Total for 271-790-923 Gas					
271-790-927 Water					
09/03/2026	Bill	07.16.26-08.13.26	Village of Blissfield	83.07	83.07
09/15/2026	Bill	08/14/26-09/15/26	Village of Blissfield	82.27	165.34
Total for 271-790-927 Water					
271-790-928 Sewer					
09/03/2026	Bill	07.16.26-08.13.26	Village of Blissfield	79.46	79.46
09/15/2026	Bill	08/14/26-09/15/26	Village of Blissfield	78.84	158.30
Total for 271-790-928 Sewer					
271-790-931 Building & Grounds Repair & Maintenance					
09/10/2026	Bill	1156405	Stevens Disposal & Recycling Service, Inc	110.40	110.40
09/11/2026	Bill	2026-911	GTF3 LLC (Tristan Brown)	510.00	620.40
09/17/2026	Expenditure		Lowe's	178.08	798.48
09/23/2026	Expenditure		Gill-Roys	15.37	813.85
09/23/2026	Expenditure		Gill-Roys	35.80	849.65
09/25/2026	Bill	2026-925	GTF3 LLC (Tristan Brown)	600.00	1,449.65
09/30/2026	Bill	348165	Wolfe's Lawn Care & Landscaping	325.00	1,774.65

Date	Transaction Type	Num	Name	Amount	Balance
Total for 271-790-931 Building & Grounds Repair & Maintenance				\$1,774.65	
271-790-962 Memberships & Dues					
09/15/2026	Bill	09.30.26-09.30.27	Blissfield Area Historical Society	15.00	15.00
Total for 271-790-962 Memberships & Dues				\$15.00	
271-790-962.001 ILL/Woodlands Memberships					
09/30/2026	Bill	524399 - PPU	Kanopy, Inc	10.20	10.20
Total for 271-790-962.001 ILL/Woodlands Memberships				\$10.20	
271-790-962.004 Other Online Subscriptions					
09/30/2026	Bill	509498631	Midwest Tape / Hoopla	699.02	699.02
Total for 271-790-962.004 Other Online Subscriptions				\$699.02	
Total for 271-790-962 Memberships & Dues with sub-accounts				\$724.22	
271-790-969 Maintenance Agreements					
271-790-969.002 Website Agreement					
09/28/2026	Expenditure		Zoho Distribution	225.00	225.00
Total for 271-790-969.002 Website Agreement				\$225.00	
Total for 271-790-969 Maintenance Agreements				\$225.00	
Total for 271-790 Library				\$28,894.89	
Total for 271--Library Fund				\$28,894.89	
Not Specified					
09/15/2026	Bill Payment (Check)	791	TLC Community CU	0.00	0.00

Date	Transaction Type	Num	Name	Amount	Balance
Total for Not Specified				\$0.00	

GENERAL FINANCE POLICY

I. Purpose

Financial stability is a vital factor in the successful operation of any library. Adequate library funding is the responsibility of the community in which it exists. The Library Board and Library staff are responsible for the efficient and effective use of tax money to provide the best possible service to the community. Library officials must work assertively to ensure that sufficient funds are available to allow the Library to meet its goals. They must continuously make the community aware of the importance of funding in the provision of Library service.

II. Accounts Payable

A. Library Board Approval

All requests for payment shall be made through the Director. The Director will then prepare an aging detail including vendor name and amount of invoice for Library Board approval. The authority of the Director and Library Board regarding expenditure limits are set forth in the Purchasing Policy.

B. Check Requests

Check requests for library expenses shall be made in writing and submitted to the Director.

C. Invoice Preparation

The Director is responsible for preparing invoices for revenues due to the Library.

III. Budget

The Library Board shall approve an annual budget that meets the requirements of Michigan law, including the Michigan Uniform Budgeting and Accounting Act. When formulating the budget, careful consideration is given to the Library's long-range plans and goals.

A. The Library designates the Director as the Budget Coordinator. The Budget Coordinator will take the following steps:

1. Budget Coordinator presents proposed budget to Library Board
2. Library Board adopts tentative budget
3. Budget public hearing held by Library Board
4. General Appropriations Act adopted

B. The Library Board will adopt a budget on a line item basis (unless otherwise provided in the General Appropriations Act) after a public hearing on the budget. Prior to the meeting, notice of such public hearing will be published as required by law.

C. If provided in the General Appropriations Act, the Budget Officer shall have authority to make transfers among the various line items without prior Board approval, if the amount to be transferred does not exceed the amount identified in the General Appropriations Act. The Board shall be notified at its next meeting of any such transfers made, and the Board may modify, amend, or nullify any such transfers made. Under no circumstance may the total amount of appropriations be changed without prior Board approval.

IV. Tax Levy

The Library Board shall take all actions necessary to levy taxes annually. This shall include the annual approval and submission of the L-4029 form. The Library Board shall hold any and all hearings required by Michigan law to levy taxes to the extent permitted by law.

V. Insurance

The Library Board will maintain adequate insurance. Such policies may include, but not be limited to the following:

- fire and theft
- Worker's Compensation
- errors and omissions
- comprehensive general liability
- fiduciary liability bond
- employee blanket bond
- any other deemed necessary by the Library Board

VI. Petty Cash

Petty cash expenditures are limited to \$200 at any one time. A receipt is required for reimbursement and a disbursement receipt with two separate signatures (one from the recipient and Director personnel) must accompany all disbursements. Only the Director or Assistant Director (or designee of either) shall have authority to access the petty cash. Petty cash may only be used for small emergency purchases, reimbursements to employees or for service where payment is demanded prior to delivery. The Director has the authority to authorize other purchases within the \$200 limit.

VIII. Financial Reporting

A. Periodic Expenditure and Revenue Report

The Director or appointee shall prepare a monthly financial report for the Board. The report will be current through the last day of the previous month and shall be presented to the Board at its regularly scheduled meeting each month. The financial report for each fund will show the following information for revenues and expenditures:

1. Account number
2. Description

3. Budget
4. Year to date
5. Trail balance

B. Periodic Balance Sheet Report

The Director or appointee shall prepare a monthly balance sheet showing the assets, liabilities and equities for each fund.

C. Treasurer's Report

The Treasurer shall prepare a monthly report of all interest-bearing activities, including the name of the financial institution, type of investment, and account balance.

IX. Financial Institutions

The Library Board by resolution shall approve the financial institutions authorized to hold the Library funds and provide financial services to the Library.

X. Reserves

The Library Board shall establish an operational reserve. The Library Board shall determine the amount and the purpose for using such reserve.

XI. Authorized Signatories

The Director, Treasurer, and President are authorized to sign checks.

X. Bonds

The Treasurer, Director, and President shall be bonded and the Library is responsible for the costs associated with the bonds.

XI. Indemnification

The Library Board may agree to indemnify any Board member or employee with respect to any claim arising out of the Board Member or employee's official actions, unless prohibited by law.

XII. Expense Reimbursements

A. Expense

The Library may reimburse officials and employees for necessary expenses incurred in performing their duties. All requests for expense reimbursement shall be made on the proper

expense reimbursement form and the request should be made before the employee or official incurs the expense. Receipts shall accompany any reimbursement request.

B. Reimbursement Rates

Travel shall be reimbursed at the current IRS rate for mileage reimbursement.

XIII. Segregation of Financial Duties and Internal Controls

A. Purpose

The Library Board adopts this Section to reduce the risk of error, loss, or misuse of public funds and to protect the Library, its staff, and the Board. No single person should be able to initiate, approve, record, and reconcile the same financial transaction without independent review.

B. Core Principle

Financial duties fall into four categories:

1. *Authorization:* approving transactions, time, leave, and payments.
2. *Custody or access to assets:* handling cash, checks, and payment methods.
3. *Record keeping:* entering and maintaining financial and payroll records.
4. *Reconciliation and accountability:* comparing records to source documents and bank statements and reviewing the results.

Because of the Library's small staff, one person cannot be assigned to each category. Where full separation is not possible, the compensating controls in Subsection C apply. These controls ensure that no person performs all four functions on any transaction and that every transaction receives a second review.

B. Required Controls

1. *Payroll and Timesheets*
 - a. Each employee shall complete and sign (or electronically approve) his or her own timesheet and PTO request.
 - b. The Director shall approve the timesheets of all employees other than the Director.
 - c. The Director's own timesheet and PTO requests shall be approved by the Board President or Treasurer before they are submitted to the payroll company.

- d. Changes to pay rates, benefits, or employee status require prior Board approval and shall be confirmed by the Treasurer.
- e. Employees shall have direct access to their own pay stubs or payroll reports so they can confirm accuracy.

2. *Cash Receipts*

- a. Two staff members shall count and record cash and checks received, including fines, copy fees, donations, and similar receipts. Both shall sign or initial the count sheet.
- b. The monthly tally of cash receipts shall be prepared by one person and reviewed by a second person, who shall compare the tally to deposit records and the bank statement.
- c. Deposits shall be made promptly and in the form received. Receipts shall not be used to pay expenses or make change outside of documented procedures.

3. *Bank Statements and Reconciliation*

- a. Bank and credit card statements shall be delivered, or made available online, directly to the Treasurer or another designated person who does not prepare deposits or enter transactions.
- b. The Treasurer (or designee) shall review the original statements each month, including check images and any unusual transactions, before the reconciliation is completed.
- d. The person who prepares the reconciliation shall not be the only person who reviews it. The Treasurer shall sign and date the monthly reconciliation as evidence of review.
- e. The Treasurer shall report the reconciliation to the Board at each regular meeting, along with the financial reports.

4. *Disbursements*

- a. The Board shall approve all expenditures in accordance with the Library's purchasing and bill-paying procedures.
- b. No person shall approve payment to himself or herself or to a family member. Any such payment requires Board approval.

- c. Check signers and electronic payment approvers shall be authorized by Board resolution.

D. Role of the Treasurer

The Treasurer shall perform independent oversight of the Library's finances, including review of bank statements, reconciliations, payroll reports, and cash-receipt records. The Treasurer shall do so personally and shall not rely solely on the Director's reports.

E. Outside Accountant and Payroll Provider

The Board shall define in writing the services performed by the Library's accounting firm and payroll company. Those services supplement, but do not replace, the internal reviews required by this Section. The Treasurer shall obtain from the accounting firm quarterly reports, including the general ledger and any adjusting entries, and shall review them. The payroll company shall provide payroll registers to the Treasurer (or designee) as well as the Director.

F. Documentation

Reviews required by this Section shall be documented by signature or initials and date and shall be retained under the Library's records retention schedule.

G. Reporting Concerns

Staff and Board members who observe a suspected irregularity shall report it to the Board President and Treasurer. The Library prohibits retaliation against any person who makes a good-faith report.

H. Review

The Board shall review this Section annually and at any time there is a change in key financial personnel or in the accounting or payroll provider.