



THE SCHULTZ-HOLMES DISTRICT LIBRARY

Schultz-Holmes District Library Board of Trustees

AGENDA

July 15, 2025 – 7:00 PM

- I. Call to Order**
- II. Pledge of Allegiance**
- III. Approval of Agenda**
- IV. Approval of June 17, 2025 Meeting Minutes**
- V. 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, after stating your name and contact information, please state your question. The Schultz-Holmes District Library will respond to the question via the contact information given in a reasonable time frame.
- VI. Committee Reports**
 - a. **Strategic Planning Committee**

Update: No update – holding off on meeting until the building transfer issue is resolved to have more information about the Library’s future capital needs.
 - b. **Buildings and Grounds Committee**

Update: Roof inspection report received.
 - c. **Finance Committee**

Update: TBD
 - d. **Communication Committee**

Update: Survey still running with responses trickling in. Final deadline is July 31. President McGrane also provided a statement in the Blissfield Advance regarding the building transfer, and created bookmarks with the QR code for the survey which she and Library Staff passed out during the River Raisin Festival parade.

e. Policy Committee

Update: First stage of financial policies are up for Board review, as is the Child Safety policy due to recent concerns.

VII. Corresponding Secretary's Report

VIII. Assistant Library Director's Special Report

IX. Library Director's Report

X. Treasurer's Report

a. Approval of Accounts Payable

XI. Unfinished Business

a. Approval of Authorization for President McGrane and Director Barringer to Begin Process of Transferring the Building from Village Ownership to Library Ownership

XII. New Business

a. Approval of Fraud Risk Management Policy

b. Approval of Whistleblower Policy

c. Approval of Budget Policy

d. Approval of Child Safety 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, after stating your name and contact information, please state your question. The Schultz-Holmes District Library will respond to the question via the contact information given in a reasonable time frame.

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

Meeting Minutes

June 17, 2025

A meeting of the Schultz-Holmes District Library Board on Tuesday, June 17, 2025. The meeting was called to order by President Ciara McGrane at 7:01 pm.

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 June 17, 2025 meeting. Trustee Christine Burtle 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 has been formed but has not met yet, the committee is waiting to meet until there is more direction regarding the building.

Treasurer Greg Brown reported on the Building and Grounds Committee. The Friends of the Library have offered to maintain the flower beds as a volunteer opportunity. A roof inspection has occurred, and a report is in progress. Two issues have been identified. President McGrane will contact Village Administrator Danielle Gross for assistance with remedying the identified issues when the report is provided.

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

President Ciara McGrane provided an update from the Communications Committee. The survey is still running and results are coming in. Survey will run through the end of July.

President Ciara McGrane reported that the Policy Committee is working on drafting finance policies after prioritizing a list of policies, which should be ready for the next meeting.

Corresponding Secretary Shelly DeVantier provided her report regarding notes of thanks sent since the previous meeting, and indicated that six notes had been sent.

Director Bob Barringer provided the Library Director's Report, including a call for volunteers for the Summer Carnival on July 9 and the Parade on July 12; an update regarding the hiring of a part-time temporary program assistant who has also offered to train as a fill-in for other positions; the

receipt of quotes from proposed auditors; the procurement of web design and hosting services following the retirement of the Library's previous designer/host; the decision by the Advance to permit the Library to make its digital archives available online for a significant coverage period; and the receipt of delinquent taxes from the County.

Treasurer Greg Brown provided the Treasurer's Report, including an update that the CLASS account had earned \$1,450 in interest thus far. Trustee Debra Rogers inquired as to whether the revenue account for private contributions could be further broken down into categories. Director Bob Barringer agreed to discuss this idea with Donna Baker and implement as the accountant recommends. President Ciara McGrane called for a motion to approve accounts payable. Trustee Debra Rogers moved to approve the accounts payable. Trustee Karen Waggoner seconded the motion and it carried unanimously.

President Ciara McGrane noted that the roof inspection report had not yet been received and discussion of taking ownership of the building remained tabled.

President Ciara McGrane discussed the need to calendar a number of budget-related events. The Finance Committee planned to meet prior to the August 2025 meeting to discuss the budget proposal. The Committee of the Whole Workshop was scheduled for August 19, 2025 at 6:00pm. The public Budget Hearing was scheduled for September 16, 2025 at 6:00pm, with the Budget Review to occur at the regular meeting immediately after the Budget Hearing.

Trustee Debra Rogers renewed her request to have staff count physical visits to the Library to gain perspective regarding how individuals utilize the Library, and made a motion to that effect. Following discussion regarding limitations of staff time and resources, there was no second to the motion and the motion failed.

President Ciara McGrane called for a motion to approve Brent Shea, CPA of Morenci as the Library's auditor. Treasurer Greg Brown moved to hire Brent Shea, CPA as the Library's auditor. Trustee Christine Burtle seconded the motion and it carried unanimously.

President Ciara McGrane called for public comment. Public comment included a compliment of President McGrane's guest editorial in the Advance, and a recommendation to utilize the Advance more regularly by submitting stories and photos to build community support.

Having completed the agenda, President Ciara McGrane declared the meeting adjourned at 8:04pm.

THE SCHULTZ-HOLMES DISTRICT LIBRARY

Report of the Director to the Library Board of Trustees, July 15, 2025

Financial Reports: I discovered some issues with some of the usual Quick Book reports I run, primarily the monthly invoice report sorted by the library's budget lines. I reported these issues to our accountant. She says that these report quirks and difficulties are common and to be expected until she has everything cleaned up. I will be reviewing recent Quick Book reports to make sure everything reconciles, so you may see corrections as I make them. I use information from the monthly invoice report to populate the general ledger and the revenue & expenditure report. The corrections will largely involve moving charges from one month to another, along with the occasional item that the report query failed to pick up. The data is there, I have confirmed, but not always in the place the Quick Books report expects it to be, at least temporarily as the accountant completes her initial work. You will see some of these corrections I've made marked in yellow in this month's reports. The accountant recommends that I go back to doing all reports manually until she has completed the clean-up, reconciliation, and integration of all village accounting.

Chart of Accounts Changes: I've also discussed changes to the Chart of Accounts with the accountant. The changes are on the accountant's list of things to do and should be done after (perhaps in conjunction with) the turn of the fiscal year.

Volunteers Needed: The library will have a table at Riga Day on August 2. Library Board participation would be appreciated and valuable for visibility. Please contact Autumn Smith about picking up a shift.

Auditor: We have executed an Engagement Letter with Brent Shea & Associates of Morenci to complete the library's required annual audit at the end of the fiscal year.

Website: This project is still in progress. I submitted the first draft to the staff and board last week. I've gotten only a few responses which I have submitted to the website vendor.

Furniture: All furniture is in, including a very heavy table put together by Autumn and Breandan. The furniture is now complemented by some lovely matching pillows picked by our own Trustee DeVantier. Thanks to all.

Monthly Statistics:

Circulation	Ill Out	Ill in	Local Circ	Libby	Freegal DL/Stream	Hoopla	Kanopy
June	84	96	2382	303	30 / 892	292	18

Program Participation:

07 Early Registration	177
09 LILA	20
10 Baffling Bill	62
11 Storytime	25
11 Messy Art Day	63
12 Cyanotype with Karen W.	25
12 Bingo	22
13 Dogman	47
13 Mascot Guessing	12
16 Senior Center	15
17 Michigan Fossils and Rocks	25
18 Mr Evan	67
18 Friendship Bracelet Craft	37
19 Fiber Art with Derica	65
19 Book Club	6
20 Mascot Guessing	13
20 Inside Out 2	51
24 Fire Truck	57
24 Intro to Photography	12
25 Storytime	41
25 Collages Craft	15
26 Mascot Guessing	2
26 Community Art Night	17
27 Harold and the Purple Crayon Movie	37
28/30 Fourth of July Make and Take	3
June	1850

June Computer Use:

Users: 60
Time: 31:17

Active Patrons 6/30/2025

Adult: 3349
Institution: 15
Juvenile: 389

Bliss Twp 308
Village: 2309
Non-Resident: 59
Ogden: 252
Palmyra: 303
Riga: 522
TOTAL 3753

**SHDL Invoice Report by
Account June 2025**

Distribution account	Name	Amount	Num	Line description	Account Totals
271-790-710.004 Disability/Life	The Hartford	54.23	494297759035	Also on June Invoice Report because paid in May included here because check in on June Check List	54.23
271-790-727 Office Supplies	Amazon Capital Services	108.63	1CMR-9FQ7-PGHV	supplies	
271-790-727 Office Supplies	Demco Inc	214.11	7656311	visa--supplies--spine and pocket label sets	322.74
271-790-728 Postage and Freight	USPS	7.08	visa	postage for SRP donor thank you certificates	7.08
271-790-740 Tools and Supplies	Amazon Capital Services	64.76	1CMR-9FQ7-PGHV	supplies	
271-790-740 Tools and Supplies	TechSoup	80.00	visa	Quick Books annual fee	
271-790-740 Tools and Supplies	Stiches & Stems	68.90	visa	S-H memorial arrangement	
271-790-740 Tools and Supplies	Costco	13.99	visa	cleaniing supplies	227.65
271-790-740.004.Books & Mags	Amazon Capital Services	227.16	1CMR-9FQ7-PGHV	books	
271-790-740.004.Books & Mags	Baker & Taylor	312.32	2039113189	books	
271-790-740.004.Books & Mags	Baker & Taylor	2,507.51	2039089366	books--Also on June invoice report. Check on June check list. Credit of 36.70 incorrectly applied in QB--error to be corrected. Correct amount \$2544.21	
271-790-740.004.Books & Mags	Baker & Taylor	36.70	2039078374	books	3,083.69
271-790-741 Audio Visual	Amazon Capital Services	175.83	1CMR-9FQ7-PGHV	DVDs	175.83
271-790-770.002 Taste the State	Blissfield Advance	150.00	001300	srp progam (includes 2 TtS programs)	
271-790-770.002 Taste the State	Event Helper	231.00	visa	venue-required liquor liability insurance 7/31/2025 Taste the State	
271-790-770.002 Taste the State	MLCC	50.00	visa	liquor license 7/31/2025 Taste the State	431.00
271-790-770.003 Blissfield Unbound	PayPal Meta	63.27	visa	promotion	63.27
271-790-770.004 Children's Programs	Carpenter Farms	35.98	viisa	supplies	35.98
271-790-770.005 Summer Reading	Amazon Capital Services	305.90	1CMR-9FQ7-PGHV	supplies	
271-790-770.005 Summer Reading	Blissfield Advance	600.00	001300	srp ad	
271-790-770.005 Summer Reading	Blissfield Township Fire Department	50.00	6.19.25	srp program	
271-790-770.005 Summer Reading	Derica Sisung	50.00	6.19.25	srp program	
271-790-770.005 Summer Reading	Derica Sisung	50.00	6.26.25	srp program	
271-790-770.005 Summer Reading	Joby Cuellar	375.00	7/15/25	srp program	
271-790-770.005 Summer Reading	Next Day Signs	262.50	59753	summer reading program signs	
271-790-770.005 Summer Reading	Peg Stevenson	50.00	6.26.25	srp program	

271-790-770.005 Summer Reading	Tiff Terry	50.00 6.19.25	srp program	
271-790-770.005 Summer Reading	William Tiede	100.00 6.16.25	srp program	
271-790-770.005 Summer Reading	Bel Incorporated Discount Mugs	686.88 visa	SRP prizes	
271-790-770.005 Summer Reading	Bel Incorporated Discount Mugs	-38.88 visa	credit for sales tax on above	
271-790-770.005 Summer Reading	Emmy's Kitchen	200.00 visa	SRP prizes	
271-790-770.005 Summer Reading	Costco	115.41 visa	srp supplies	2,856.81
271-790-771.006 Purch Expenses	Amazon Capital Services	21.35 1CMR-9FQ7-PGHV	book	21.35
271-790-772.001 Lost Items Repl	Baker & Taylor	236.64 2039109981	books	236.64
271-790-817 Prof Svcs	WorkForce Pay Hub	62.00 electronic w/d	payroll svcs 6/6/2025	
271-790-817 Prof Svcs	WorkForce Pay Hub	64.00 electronic w/d	payroll svcs 6/20/2025	126.00
271-790-853 Telephone/Internet	D & P Communications	49.90 10592128	Internet monthly	
271-790-853 Telephone/Internet	Village of Blissfield	82.08 25-0006486	phones	131.98
271-790-921 Electric	Consumers Energy	569.88 203411838445	Electric	569.88
271-790-923 Gas	Consumers Energy	46.37 203411838445	Gas	46.37
271-790-927 Water	Village of Blissfield	61.74 6.15.25	water	61.74
271-790-928 Sewer	Village of Blissfield	65.21 6.15.25	sewer	65.21
271-790-931 Bldg & Grds Maint	Stevens Disposal & Recycling Service, Inc	86.25 1054798	dumpster svc	
271-790-931 Bldg & Grds Maint	Wolfe's Lawn Care & Landscaping	400.00 514403	lawn care	
271-790-931 Bldg & Grds Maint	GTF3, LLC	90.00 2025-29	also on June Invoice Report because paid in May included here because check in on June Check List	576.25
271-790-962.000 Dues Sub Membe	Blissfield Rotary	200.00 2025-2026	annual dues	200.00
271-790-962.001 ILL/Woodlands	MCLS	125.00 AR-135694	MCLS annual dues (WLC reimbursement)	125.00
271-790-962.004 Online Subscrip	Kanopy, Inc	34.00 454137	kanopy monthly	
271-790-962.004 Online Subscrip	Midwest Tape / Hoopla	659.99 507257591	hoopla monthly	693.99
271-790-969.001 Copier Maint	US Bank Equipment Finance	95.24 558903530	copier lease	95.24
Totals		10,207.93		10,207.93

SHDL Check List June 2025

Date	Num	Name	Amount
06/09/2025	361	Kanopy, Inc	(34.00)
06/09/2025	362	D & P Communications	(49.90)
06/09/2025	363	Baker & Taylor	(36.70)
06/09/2025	364	Tiff Terry	(50.00)
06/09/2025	365	The Hartford	(54.23)
06/09/2025	366	Amazon Capital Services	(903.63)
06/09/2025	367	Blissfield Advance	(750.00)
06/09/2025	368	Blissfield Township Fire Department	(50.00)
06/09/2025	369	Derica Sisung	(50.00)
06/09/2025	370	GTF3 LLC (Tristan Brown)	(90.00)
06/09/2025	371	US Bank Equipment Finance	(95.24)
06/09/2025	372	Midwest Tape / Hoopla	(659.99)
06/09/2025	373	Wolfe's Lawn Care & Landscaping	(400.00)
06/09/2025	374	Village of Blissfield	(209.03)
06/09/2025	375	Blissfield Rotary	(200.00)
06/09/2025	376	Baker & Taylor	(2,744.15)
06/12/2025	377	TLC Community CU	(1,513.63)
06/17/2025	378	Baker & Taylor	(312.32)

06/17/2025	379	William Tiede	(100.00)
06/17/2025	380	Next Day Signs	(262.50)
06/17/2025	381	MCLS	(125.00)
06/17/2025	382	Derica Sisung	(50.00)
06/17/2025	383	Joby Cuellar	(375.00)
06/17/2025	384	Demco Inc	(214.11)
06/17/2025	385	Peg Stevenson	(50.00)
06/17/2025	386	Stevens Disposal & Recycling Service, Inc	(86.25)
06/17/2025	387	Consumers Energy	(616.25)
6/6/2025	AWD	WorkForce PayHub	(62.00)
6/20/2025	AWD	WorkForce PayHub	(64.00)
		Total	(10,207.93)

Schultz-Holmes District Library Revenue and Expenditure Report
 Period Ending 6/30/2025
 Fiscal Year Completed: 75.00

Account	Label	Budget	YTD	Current	Remaining	% Budget Used
REVENUE						
271-000-540	State Revenue	6000	3,764.72		2235.28	62.75%
	Blissfield		191,279.59			
	Ogden		97,385.02			
	Palmyra		73,700.15			
	Riga		103,383.39			
	DQT Payment from County		21,333.40			
271-000-580	Local Unit Contributions	488,000	487,081.55	0.00	918.45	99.81%
271-000-640.000	General Service Charges					
271-000-640.001	Non-Resident Service Charges	100	100.00	0.00	0.00	100.00%
271-000-640.002	Fax Service Charges					
271-000-640.003	Copy & Print Svc Charges	1000	1,028.95	61.20	(28.95)	102.90%
271-000-640.004	Lamination Svc Charges					
271-000-640.005	Digital Transfer Svc Charges					
271-000-640.006	Poster Printing Svc Charges					
271-000-640.007	Binding Svc Charges					
271-000-640.008	Research Svc Charges					
271-000-642.000	Sales					
271-000-659.000	Fines & Other Desk Receipts	700	2,011.08	69.34	(1311.08)	287.30%
271-000-660.003	Penal Fines	7000			7000	0.00%
271-000-665.000	Interest	100	1,191.50	1,068.23	(1091.50)	1191.50%
271-000-667.000	Rent	800	670.00	100.00	130	83.75%
271-000-674.000	Private Contributions & Donations	8000	5,186.05	970.55	2813.95	64.83%
271-000-684.000	Miscellaneous Revenue	2000			2000	0.00%
Total	Total Revenue (millage+special)	513,700	501,033.85	2,269.32	12,666.15	97.53%
271-000-699.001	Transfer in from Village (DLA agmt)	175,000	175,000.00	0.00	0	100.00%

Schultz-Holmes District Library Revenue and Expenditure Report
 Period Ending 6/30/2025
 Fiscal Year Completed: 75.00

Account	Label	Budget	YTD	Current	Remaining	% Budget Used
EXPENDITURES						
271-790-xxx	Library					
	702 Wages	120,650	83,469.32	9,011.20	37,180.68	69.18%
	703 Pt-Tm Wages	74,950	43,593.60	4,848.14	31,356.40	58.16%
	Sub-total Wages	195,600	127,062.92	13,859.34	68,537.08	64.96%
	710 Social Security/Medicare	17,000	10,947.63	1,265.26	6,052.37	64.40%
	710.001 Pension	4,100	4,071.83		28.17	99.31%
	710.002 Health Insurance	7,820	7,817.48		2.52	99.97%
	710.003 Dental Insurance	510	508.24		1.76	99.65%
	710.004 Disability/Life Insurance	850	556.10	54.23	293.90	65.42%
	710.005 HRA	3,000	2,277.19		722.81	75.91%
	710.007 Workers' Compensation	845	542.01		302.99	64.14%
	710.010 Eyecare Insurance	55	28.21		26.79	51.29%
	710.011 Heath Insurance Stipend	22,500	15,000.00	2,500.00	7,500.00	66.67%
	710.012 MERS Defined Contribution	8,950	5,415.98	901.12	3,534.02	60.51%
	710.013 MERS Health Care Savings Plan	2,680	1,624.52	270.34	1,055.48	60.62%
	710.014 MERS 457b Employer Contribution	1,790	1,082.98	180.22	707.02	60.50%
	Total MERS Retirement	13,420	8,123.48	1,351.68	5,296.52	60.53%
	710.008 Unemployment Insurance	1,750	1,249.83	73.82	500.17	71.42%
	Total Personnel	267,450	178,184.92	19,104.33	89,265.08	66.62%
	727 Office Supplies	4,000	2,227.07	322.74	1,772.93	55.68%
	728 Postage/Freight	300	13.38	7.08	286.62	4.46%
	740 Tools & Supplies	4,000	1,575.92	227.65	2,424.08	39.40%
	740.004 Books & Magazines	25,000	17,895.35	3,083.69	7,104.65	71.58%
	741 AudioVisSupp	3,000	1,552.00	175.83	1,448.00	51.73%
	770.000 General Program Expenses	20,000	65.00		19,935.00	0.33%
	770.001 Art at Your Feet	2,500	0.00		2,500.00	0.00%
	770.002 Taste the State	2,500	2,439.14	431.00	60.86	97.57%
	770.003 Blissfield Unbound	2,500	2,014.53	63.27	485.47	80.58%
	770.004 Children's Programming	2,500	1,563.67	35.98	936.33	62.55%
	770.005 Summer Reading	4,000	3,886.78	2,856.81	113.22	97.17%
	771.001 Rotary Books	935	407.00		528.00	43.53%

Schultz-Holmes District Library Revenue and Expenditure Report
 Period Ending 6/30/2025
 Fiscal Year Completed: 75.00

Account	Label	Budget	YTD	Current	Remaining	% Budget Used
	771.002 Adopt-a-Mag	400	0.00		400.00	0.00%
	771.003 Miscellaneous Memorial Gifts	200	0.00		200.00	0.00%
	958.001 <i>Movie Licenses</i>	700	0.00		700.00	0.00%
	771.004 Misc Non-Memorial	200	0.00		200.00	0.00%
	771.005 Grant Expenses	2,000	0.00		2,000.00	0.00%
	771.006 Purchase Expenses	200	21.35	21.35	178.65	10.68%
	771.007 Tuttle Funds	500	150.00		350.00	30.00%
	771 Additional Collection Expenses	0	-50.22			
	772.001 Lost Items Replaced	200	316.56	236.64	-116.56	158.28%
	772.002 Sales Income Expenses	800	0.00		800.00	0.00%
	802.000 Auditor	3,000	0.00		3,000.00	0.00%
	807 Attorney Services	7000	2,362.00		4,638.00	33.74%
	817 Accounting Services/Payroll	9600	1,749.00	126.00	7,851.00	18.22%
	853.000 Telephone/Internet	2,500	1,157.67	131.98	1,342.33	46.31%
	901 Publishing	100	15.60		84.40	15.60%
	901.001 Newsletter	900	1,545.00		-645.00	171.67%
	902.001 Promotional Expenses	0	0.00		0.00	
	921 Electric	7,000	4,622.43	569.88	2,377.57	66.03%
	923 Gas	5,000	2,474.99	46.37	2,525.01	49.50%
	927 Water	1,000	505.53	65.21	494.47	50.55%
	928 Sewer	1,000	519.75	61.74	480.25	51.98%
	931 Building & Grounds Repair & Maintenance	20,000	11,194.62	576.25	8,805.38	55.97%
	932 Equipment Repair & Maintenance	3,000	116.48		2,883.52	3.88%
	956.000 Misc	500	0.00		500.00	0.00%
	960 Workshops Conferences Education	1,000	25.00		975.00	2.50%
	961 Bank Fees	200	7.27		192.73	3.64%
	962.000 Memberships and Dues	300	200.00	200.00	100.00	66.67%
	962.001 ILL/Woodlands Memberships	5,000	2,736.62	125.00	2,263.38	54.73%
	962.002 OverDrive Advantage	800	582.00		218.00	72.75%
	962.003 Freegal	2,015	2,010.68		4.32	99.79%
	962.004 Other Online Subscriptions	12,000	7,249.28	693.99	4,750.72	60.41%
	965 Property & Liability Insurance	15,000	4,587.16		10,412.84	30.58%

Schultz-Holmes District Library Revenue and Expenditure Report
 Period Ending 6/30/2025
 Fiscal Year Completed: 75.00

Account	Label	Budget	YTD	Current	Remaining	% Budget Used
	969.000 Maintenance Agreements	5,000	0.00		5,000.00	0.00%
	969.001 Copier Maintenance	3,000	1,107.03	95.24	1,892.97	36.90%
	969.002 Website Agreement	1,200	550.00		650.00	45.83%
	969.003 Time Management Software Agreement	300	0.00		300.00	0.00%
	969.004 Online Backup Agreement	800	99.50		700.50	12.44%
	969.005 ILS Agreement	2,500	1,290.00		1,210.00	51.60%
	971 Capital Projects		0.00		0.00	
	977 New Equipment	7,200	2,644.99		4,555.01	36.74%
271-790	Total Library	460,800	261,615.05	29,258.03	199,184.95	56.77%
271-791	Library Board					
	702 Wages	3100	2,854.20		245.80	92.07%
	710 Social Security/Medicare	296	218.32		77.68	73.76%
	710.01 Workers' Compensation	4	3.99		0.01	99.75%
Library Board	Sub-Total Library Board	3400	3,076.51		323.49	90.49%
Library + Library BD	Sub-Total Library + Library Board	464200	264,691.56		199,508.44	57.02%
	Contingency	49500	0.00		49,500.00	0.00%
Total	Total	513,700.00	264,691.56	29,258.03	249,008.44	51.53%

Account	Label	Budget	October	November	December Vill	December SHDL	December	January Village	January SHDL	January	February Village	February SHDL	February	March Village	March SHDL	March	April	May	June	Total	Remaining	Percentage	
271-790-xxx	Library																						
702	Wages	120,650	5890.44	9,011.20	9,011.20		9,011.20	5,406.72	8,110.08	13,516.80		9,011.20	9,011.20		9,011.20	9,011.20	9,011.20	9,994.88	9,011.20	83,469.32	37,180.68	69.18%	
703	Pt-Tm Wages	74,950	3140.09	5,052.86	4,097.69		4,097.69	2,083.85	3,949.94	6033.79		4,730.36	4,730.36		5,326.62	5,326.62	5,050.70	5,313.35	4,848.14	43,593.60	31,356.40	58.16%	
	Sub-Total Wages	195,600	9030.53	14,064.06	13,108.89		13,108.89	7,490.57	12,060.02	19,550.59		13,741.56	13,741.56		14,337.82	14,337.82	14,061.90	15,303.23	13,859.34	127,062.92	68,537.08	64.96%	
710	Social Security/Medicare	17,000	690.53	1,075.00	1,001.92		1,001.92	572.12	1,126.24	1,698.36		1,256.27	1,256.27		1,301.89	1,301.89	1,280.80	1,377.60	1,265.26	10,947.63	6,052.37	64.40%	
710.001	Pension	4,100	1292.75	1,389.54	1,389.54		1,389.54						0.00			0.00				4,071.83	28.17	99.31%	
710.002	Health Insurance	7,820	3,908.74	3,908.74	4,408.23		4,408.23	(4,408.23)	(4,408.23)				0.00			0.00				7,817.48	2.52	99.97%	
710.003	Dental Insurance	510	254.12	254.12	274.44		274.44	(274.44)	(274.44)				0.00			0.00				508.24	1.76	99.65%	
710.004	Disability/Life Insurance	850	57.68	57.68	57.68		57.68	57.68	54.23	111.91		54.23	54.23		54.23	54.23	54.23	54.23	54.23	556.10	293.90	65.42%	
710.005	HRA	3,000		60.50			60.50	654.05	654.05	1,562.64		1,562.64	1,562.64			0.00				2,277.19	722.81	75.91%	
710.007	Workers' Compensation	845	33.18	35.55	34.10	420.00	454.10	19.18	19.18				0.00			0.00				542.01	302.99	64.14%	
710.010	Eyecare Insurance	55	13.40	13.40	13.40		13.40	13.40	13.40	(25.39)		(25.39)	0.00			0.00				28.21	26.79	51.29%	
710.011	Health Insurance Stipend	22,500						2,500.00	2,500.00	2,500.00		2,500.00	2,500.00		2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	15,000.00	7,500.00	66.67%	
710.012	MERS Defined Contribution	8,950						811.01	811.01	901.12		901.12	901.12		901.12	901.12	901.12	1,000.49	901.12	5,415.98	3,534.02	60.51%	
710.013	MERS Health Care Savings Plan	2,680						243.30	243.30	270.35		270.35	270.35		270.35	270.35	270.34	299.85	270.34	1,624.52	1,055.48	60.22%	
710.014	MERS 457b Employer Contributi	1,790						162.20	162.20	180.22		180.22	180.22		180.22	180.22	180.22	199.90	180.22	1,082.98	707.02	60.50%	
	Total MERS Retirement	13,420						1,216.51	1,216.51	1,351.68		1,351.68	1,351.68		1,351.68	1,351.68	1,351.68	1,500.24	1,351.68	8,123.48	5,296.52	60.53%	
710.008	Unemployment Insurance	1,750						393.12	393.12	354.04		354.04	354.04		149.03	149.03	136.37	143.45	73.82	1,434.53	500.17	71.42%	
	Total Personnel	267,450	15,280.93	20,858.59	20,288.20	420.00	20,708.20	4,124.33	17,350.12	21,474.45	1,537.25	19,257.78	20,795.03	0.00	19,694.66	19,694.66	19,384.98	20,883.75	19,104.33	178,184.92	89,265.08	66.62%	
727	Office Supplies	4,000		659.40	93.90	438.23	532.13		109.48	109.48		201.71	201.71		247.51	247.51	38.48	115.62	322.74	2,227.07	1,772.93	55.68%	
728	Postage/Freight	300		6.30						0.00			0.00						7.08	13.38	286.62	4.46%	
740	Tools & Supplies	4,000		558.08	79.40	127.80	207.20	9.99	69.99	79.98		195.93	195.93		433.51	433.51	(156.43)	30.00	227.65	1,575.92	2,424.08	39.40%	
740.004	Books & Magazines	25,000	1331.28	4,485.29	50.22	1,552.03	1,602.25	1,199.00	1,199.00	612.66		612.66	612.66		4,349.88	4,349.88	851.99	379.31	3,083.69	17,895.35	7,104.65	71.58%	
741	AudioVisSupp	3,000		771.31		310.58	310.58		87.15	87.15		87.15	87.15		72.82	72.82			134.31	1,552.00	1,448.00	51.73%	
770.000	General Program Expenses	20,000		65.00						0.00			0.00							65.00	19,935.00	0.33%	
770.001	Art at Your Feet	2,500								0.00			0.00							0.00	2,500.00	0.00%	
770.002	Taste the State	2,500		14.04	131.55	422.11	553.66	50.00	135.96	185.96	742.33	742.33	326.92	326.92	326.92	185.23			431.00	2,439.14	60.86	97.57%	
770.003	Blissfield Unbound	2,500	175.00	302.00				15.09	350.00	365.09	343.27	343.27	559.63	559.63	559.63	559.63		51.67	63.27	2,014.53	485.47	80.58%	
770.004	Children's Programming	2,500		104.27		17.90	17.90	29.65	322.67	352.32		352.32				0.00		23.98	1,029.22	35.98	1,563.67	936.33	62.55%
770.005	Summer Reading	4,000									104.97	104.97				0.00		925.00	2,856.81	3,886.78	113.22	97.17%	
771.001	Rotary Books	935								0.00				407.00	407.00					407.00	528.00	43.53%	
771.002	Adopt-a-Mag	400								0.00			0.00							0.00	400.00	0.00%	
771.003	Miscellaneous Memorial Gifts	200								0.00			0.00							0.00	200.00	0.00%	
958.001	Movie Licenses	700								0.00			0.00							0.00	700.00	0.00%	
771.004	Misc Non-Memorial	200								0.00			0.00							0.00	200.00	0.00%	
771.005	Grant Expenses	2,000								0.00			0.00							0.00	2,000.00	0.00%	
771.006	Purchase Expenses	200								0.00			0.00						21.35	21.35	178.65	10.68%	
771.007	Tuttle Funds	500		100.00					50.00	50.00		50.00	50.00							150.00	350.00	30.00%	
771	Additional Collection Expenses							(50.22)		(50.22)											-50.22		
772.001	Lost Items Replaced	200							66.93	66.93		66.93	66.93						12.99	236.64	316.56	-116.56	158.28%
772.002	Sales Income Expenses	800								0.00		0.00	0.00							0.00	800.00	0.00%	
802.000	Auditor	3,000								0.00		0.00	0.00							0.00	3,000.00	0.00%	
807	Attorney Services	7,000			1,858.50	1,858.50		452.50	452.50	0.00		0.00	0.00						51.00	2,362.00	4,638.00	33.74%	
817	Accounting Services/Payroll	9,600						134.00	134.00	134.00	134.00	134.00	134.00	123.00	123.00	123.00	158.00	1,074.00	126.00	1,749.00	7,851.00	18.22%	
853	Telephone/Internet	2,500	19.90	82.02	82.02		82.02	82.02	281.62	363.64		82.11	82.11	132.01	132.01	132.01	132.01	131.98	131.98	1,157.67	1,342.33	46.31%	
901	Publishing	100								0.00		15.60	15.60							15.60	84.40	15.60%	
901.001	Newsletter	900																	1,545.00	1,545.00	-645.00	171.67%	
902.001	Promotional Expenses	0								0.00		0.00	0.00							0.00	0.00	#DIV/0!	
921	Electric	7,000		635.42		574.45	574.45	584.89	584.89	584.89	596.77	596.77	574.04	574.04	562.42	524.56	569.88			4,622.43	2,377.57	66.03%	
923	Gas	5,000		204.03		299.52	299.52	498.35	498.35	498.35	552.74	552.74	442.42	442.42	428.74	428.74	466.37			2,474.99	2,525.01	49.50%	
927	Water	1,000		66.60		66.60	66.60	60.26	60.26	54.17		54.17	64.48	64.48	63.00	65.21	65.21			505.53	494.47	50.55%	
928	Sewer	1,000		70.41		63.63	63.63	63.63	63.63	57.11		57.11	68.15	68.15	66.56	61.74	61.74			519.75	480.25	51.98%	
931	Building & Grounds Repair & Ma	20,000		146.29		488.43	488.43	415.50	415.50	1,152.38	1,152.38	1,451.25	1,451.25	6,688.27	276.25	576.25	11,194.62			8,805.38	55.97%		
932	Equipment Repair & Maintenan	3,000								0.00	116.48	116.48								116.48	2,883.52	3.88%	
956	Misc	500								0.00		0.00											

SHDL ACCOUNTS	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	MI CLASS ACCOUNTS	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN		
Blissfield State Bank																					
Library Savings										Investment Fund											
Opening Balance		\$0.00	\$0.00	\$340.73	\$95,722.69	\$96,190.20	\$100,369.57	\$55,762.60	\$32,530.37	Balance Forward								\$0.00	\$100,012.03	\$127,416.38	
Deposits			340.73	\$381.96	\$426.90	\$3,764.72	\$219.69	3,693.12	1,593.60	Deposit								\$100,000.00	27,000.00		
Transfer out to CLASS							414.65	(\$50,000.00)	(\$27,000.00)	Withdrawals/Transfers											
BadChks/Bk Err or fee										Income Earned									\$12.03	\$404.35	\$458.55
Transfers				\$95,000.00				\$5,173.34		Investment Fund Balance									\$100,012.03	\$127,416.38	\$127,874.93
Interest					\$40.61				74.65												
Balance	\$0.00	\$0.00	\$340.73	\$95,722.69	\$96,190.20	\$100,369.57	\$55,762.60	\$32,530.37	\$34,123.97	Contingency Fund											
Library Checking (General)										General Fund											
Opening Balance		\$0.00	\$0.00	\$31,629.97	\$199,576.01	\$349,261.60	\$426,332.77	\$114,441.98	\$38,447.98	Balance Forward									\$0.00	\$49,505.96	\$49,690.13
Checks/Debits			(\$6,193.03)	(\$9,473.33)	(\$8,855.67)	(\$8,490.55)	(\$19,670.78)	(\$6,553.00)	(\$10,744.43)	Deposit									\$49,500.00		
Electronic Debits				(\$17,460.15)	(\$19,337.55)	(\$19,758.42)				Withdrawals/Transfers											
Bank Fee/misc credit						(\$1.00)		\$0.27	\$100.00	Income Earned									\$5.96	\$184.17	\$178.83
Transfer out to CLASS							(\$149,600.00)	(\$69,541.00)		Contingency Fund Balance									\$49,505.96	\$49,690.13	\$49,868.96
transfer to Savings				(\$95,000.00)						General Fund											
transfer to Payroll							(\$200,000.00)			Balance Forward									\$0.00	\$50,506.02	\$119,717.47
Transfer from Paypal								\$63.86		Deposit									\$50,600.00	\$68,941.00	
Transfer from village accts			\$20,000.00	\$150,000.00			\$32,287.86			Withdrawals/Transfers									(\$100.00)		
Deposits			\$17,823.00	\$139,879.52	\$177,878.81	\$105,321.14	\$25,028.00			Income Earned									\$6.02	\$270.45	\$430.85
Balance	\$0.00	\$0.00	\$31,629.97	\$199,576.01	\$349,261.60	\$426,332.77	\$114,441.98	\$38,447.98	\$49,036.95	Contingency Fund Balance									\$50,506.02	\$119,717.47	\$120,148.32
Library Checking (Payroll)										CLASS TOTAL											
Opening Balance		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$180,511.25	\$159,598.90										\$0.00	\$0.00	\$0.00
Checks/Debits										Trust Funds (Tuttle)									\$0.00	\$0.00	\$0.00
Electronic Debits								(\$19,489.02)	(\$20,952.52)	Balance 10/1/2024									\$0.00	\$0.00	\$0.00
Bank Fee/misc credit								\$0.27	\$40.17	Nov	100.00	Jan	\$9,273.93	Balance							
transfer to savings																					
transfer from General								\$200,000.00													
Deposit																					
Balance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$180,511.25	\$159,598.90	\$140,422.80												
TOTAL	\$0.00	\$0.00	\$31,970.70	\$295,298.70	\$445,451.80	\$526,702.34	\$350,715.83	\$230,577.25	\$223,583.72										\$200,024.01	\$296,823.98	\$297,892.21

	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN
TLC Credit Union									
CD Investment Account									
Opening Balance	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,011.34	\$1,011.34	\$1,011.34	\$1,022.56	\$1,022.56
Deposit	1000								
bank fees									
BadChks/Bk Err or fee									
Transfers									
Dividend				\$11.34				\$11.22	
Balance	\$1,000.00	\$1,000.00	\$1,000.00	\$1,011.34	\$1,011.34	\$1,011.34	\$1,022.56	\$1,022.56	\$1,022.56
Savings Account (required)									
Opening Balance	\$0.00	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00
Pay Bills									
correction/question									
Deposit	\$5.00								
Interest									
Balance	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00
TOTAL	\$1,005.00	\$1,005.00	\$1,005.00	\$1,016.34	\$1,016.34	\$1,016.34	\$1,027.56	\$1,027.56	\$1,027.56



THE SCHULTZ-HOLMES DISTRICT LIBRARY

Fraud Risk Management Policy – Schultz-Holmes District Library

1. ORGANIZATIONAL CODE OF CONDUCT

The Library, its employees, Board of Trustees and volunteers must, at all times, comply with all applicable laws and regulations. The Library will not condone activities which achieve results based on unethical business practices, or through violation of the law. The Library does not permit any activity that fails to stand the closest possible public scrutiny. Accordingly, employees, trustees, and volunteers must ensure that their actions cannot be interpreted as being in any way, in breach of the laws and regulations governing the Library's operation.

Employees and volunteers uncertain about the application or interpretation of any legal requirements should refer the matter to the Library Director, who, if necessary, should seek the advice of the Board of Trustees or the Library's attorney.

2. GENERAL CONDUCT

The Library expects its employees, trustees and volunteers to conduct themselves in a professional and businesslike manner.

3. CONFLICTS OF INTEREST

Employees and trustees will perform their duties conscientiously, honestly, and in accordance with the best interests of the Library. Neither employees nor trustees may use their position or the knowledge gained as a result of their position for private or personal advantage or to obtain financial gain.

Specifically, in the event that a trustee recognizes an actual or potential conflict of interest, the trustee is expected to disclose to the board any financial or personal beneficial interest, direct or indirect, and abstain voluntarily from discussion or voting on any issue that raises such conflict of interest. If any member of the board perceives a possible conflict of interest position for any other trustee, the possible conflict should be brought to the attention of the board and the board as a whole should determine whether the issue represents a conflict of interest.

4. OUTSIDE ACTIVITIES, EMPLOYMENT, AND DIRECTORSHIPS

All employees and trustees share a serious responsibility for the Library's good public relations, especially at the community level. Their readiness to help with religious, charitable, educational, and civic activities brings credit to the Library and is encouraged. However, employees and trustees must avoid acquiring any business interest or participating in any activity outside the Library that would, or would appear to:

- Create an excessive demand upon their time and attention, thus depriving the Library of their best efforts on the job
- Create a conflict of interest - an obligation, interest, or distraction - that may interfere with the independent exercise of judgment in the Library's best interest.

5. RELATIONSHIPS WITH CLIENTS AND SUPPLIERS

Employees and trustees should avoid investing in or acquiring a financial interest for their private accounts in any business organization that has a contractual relationship with the Library or that provides goods, services, or both to the Library, if such investments or interest could influence or create the impression of influencing their decisions in the performance of their duties on behalf of the Library.

6. GIFTS, ENTERTAINMENT, AND FAVORS

Employees and trustees must not accept entertainment, gifts or personal favors that could, in any way, influence, or appear to influence, business decisions in favor of any person, business, or organization with whom or with which the Library has, or is likely to have, business dealings.

7. KICKBACKS AND SECRET COMMISSIONS

With regard to the Library's business activities, employees and trustees may not receive payment or compensation of any kind. In particular, the Library strictly prohibits the acceptance of kickbacks and secret commissions from suppliers or others. Any breach of this rule will result in immediate termination and prosecution to the fullest extent of the law.

8. THE LIBRARY FUNDS AND ASSETS

Employees and trustees who have access to the Library funds in any form or amount must follow the prescribed procedures for recording, handling, and protecting the money. The Library imposes strict standards to prevent fraud, theft, or dishonesty. If an individual becomes aware of any evidence of fraud or theft, a Fraud, Theft and Corruption Disclosure Form (SEE EXHIBIT 1) should be filed so that the Library can promptly investigate the matter.

When an employee or trustee position requires Library funds or incurring reimbursable personal expenses, that individual must use good judgment on the Library's behalf to ensure that good value is received for the expenditures.

The Library funds and assets are for Library purposes only. For more information about what are considered Library funds and assets, please review Section 4, Chapter 23 "Limits of Municipal Expenditures" in the Michigan Municipal League's Handbook for Municipal

Officials available online at <https://mml.org/wp-content/uploads/2024/05/HMO-2024-with-Cover.pdf>.

9. RECORDS AND COMMUNICATIONS

Accurate and reliable records of many kinds are necessary to meet the Library's legal and financial obligations and to manage the affairs of the Library. The Library's books and records must reflect all business transactions in an accurate and timely manner. Employees and trustees responsible for accounting and recordkeeping must fully disclose and record all assets and liabilities, and must exercise diligence in enforcing these requirements.

Employees and trustees must not make or engage in any false record or communication of any kind, whether internal or external, including but not limited to:

- False expense, attendance, production, financial, or similar reports and statements.
- False advertising, deceptive marketing practices, or other misleading representations

10. DEALING WITH OUTSIDE PEOPLE AND ORGANIZATIONS

Employees and trustees must take care to separate their personal roles from their Library positions when communicating on matters not involving Library business. Employees and trustees must not use Library identification, stationary, supplies, and equipment for personal or political matters.

The Library should have a policy that identifies a spokesperson. The spokesperson could be the Library Director, a designated staff person, or a trustee. No other employee should speak for the Library, unless specifically authorized to do so; and should refer all communication matters to the designated person.

When dealing with anyone outside the Library, including public officials, employees and trustees must take care not to compromise the integrity or damage the reputation of the Library, or any outside individual, business, or governmental body.

Trustees must remember that all authority is vested in the full board and not with individual board members. All board members are expected to support the majority decision of the board regardless of how they personally voted on the matter.

11. PROMPT COMMUNICATIONS

In all matters relevant to patrons, suppliers, government officials, the public and others within the Library, employees and trustees must make every effort to achieve complete, accurate and timely communications, responding promptly and courteously to all proper requests for information and to all complaints.

12. PRIVACY AND CONFIDENTIALITY

When handling financial and personal information about patrons or others with whom the Library has dealings, employees and trustees should observe the following principles:

- Collect, use, and retain only the personal information necessary for Library business
- Protect the physical security of this information at all times, and retain information only for as long as necessary or as required by law, including the Library Privacy Act.
- Limit internal access to personal information to those with a legitimate business or legal reason for seeking that information, and only use personal information for the purposes for which it was originally intended.

Adopted by the Schultz-Holmes District Library Board of Trustees on [].

EXHIBIT 1

Fraud, Theft, and Corruption Disclosure Form

Adrian District Library (ADL) is committed to the highest standards of openness, honesty, and accountability. In consideration of that, ADL expects employees and others with serious concerns about any aspect of the 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 Library Director or, if the allegation involves the Library Director, to the President of the Library Board.

Name (of person filing report): _____

Phone Number (of person filing report): _____

Email: (of person filing report): _____

Best Times to be Reached: _____

Nature of Concern: _____

Related Background Information: _____

Names and Positions of People Involved:

Name of Person

Position of Person



Whistleblower Policy – Schultz-Holmes District Library

The 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 Whistle-Blowing 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 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.

1. 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 Whistle-Blowing 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

2. 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 they report a concern and do not want their 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 the individual.

3. RAISING A CONCERN

For less serious issues, employees should normally raise concerns with the Library's director. In general, however, the Whistle-Blowing 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 President of the Library Board of Trustees 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 under the Fraud, Theft and Corruption Disclosure Form (SEE EXHIBIT 1). These forms can be obtained confidentially from the Library Director or any member of the Library Board of Trustees. The document is available electronically on the Library's shared drive, and hard copies are available in the Library's staff workroom. 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.

4. HANDLING OF COMPLAINTS

The action taken by the Library will depend on the nature of the concerns. The matters raised may be investigated internally and/or by 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

EXHIBIT 1

Fraud, Theft, and Corruption Disclosure Form

Shultz-Holmes District Library (SHDL) is committed to the highest standards of openness, honesty, and accountability. In consideration of that, SHDL expects employees and others with serious concerns about any aspect of the 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 Library Director or, if the allegation involves the Library Director, to the President of the Library Board.

Name (of person filing report): _____

Phone Number (of person filing report): _____

Email: (of person filing report): _____

Best Times to be Reached: _____

Nature of Concern: _____

Related Background Information: _____

Names and Positions of People Involved:

Name of Person

Position of Person



Budget Policy – Schultz-Holmes District Library

Budget

The budget process provides the primary mechanism by which key decisions are made regarding the levels and types of services to be provided given the anticipated level of available resources. The budget policy states how this is achieved and addresses the need for financial health and stability.

Balanced Budget

The budget shall be balanced for each and every budgeted fund. Total anticipated revenues plus that portion of the fund balance that is designated as a budget funding source shall equal total estimated expenditures for each fund.

Financing Current Expenditures

Current expenditures shall be financed with current revenues which may include that portion of the fund balance available for expenditures. The Library shall avoid budgetary procedures that balance current expenditures through the incurrence of debt or which finance on-going expenditures with one time revenues.

Level of Budget Adoption

All budgets shall be adopted at the legal level of budgetary control which is the functional category within a fund (i.e. expenditures may not exceed the total appropriation for any function within a fund without the Library Board’s approval.) All budgets shall be adopted on a basis consistent with Generally Accepted Accounting Principles as promulgated by the Governmental Accounting Standards Board.

Budget Categories

The following categories exist for budgetary preparation and presentation by functional category:

- Personnel Services
- Operating Expenditures
- Library Materials
- Capital Outlay

Budget Objectives by Type of Fund

The following budget objectives are established for the different types of funds utilized by the Library:

- General Fund - The budget for the General Fund shall provide for the general operations of the Library funded by intergovernmental revenue and library charges for services and maintain working capital necessary for financial health and stability.

- Special Revenue Funds - Budgets are prepared for special revenue funds that display the legally restricted grant revenue sources and how these sources are utilized.
- Capital Projects Fund - Budgets for capital projects shall not lapse at the end of a fiscal year but shall remain in effect until project completion or re-appropriation by the Library Board.

Budgetary Control / Reports

A system of budgetary controls shall be maintained to assure adherence to the budget. Timely, monthly financial reports shall be prepared comparing actual revenues, expenditures and encumbrances with budgeted amounts.

Budgetary Basis

The budget will be prepared using the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when they are measurable and available. Measurable means an amount can be determined accurately. Available means the amount has been received or will be received soon enough to pay liabilities of the current period. Availability is defined within sixty days of year end.

Expenditures are recognized when measurable, incurred, and payable from current assets. Incurred means that the goods or services have been received. Payable from current assets means resources are currently available to pay the obligations.

Authorization of Budget Adjustments

The budget is a dynamic rather than static spending plan which requires adjustments from time to time as circumstances change. Approval by the Library Board is required for increases in total functional area budgets, increases or decreases in the personnel services budget, increases in the level of authorized positions, or changes to capital outlay items in amounts greater than \$5,000. Approval of the Library Director is required for budget transfers within a functional category.

Budget Amendment Process

The Library Board shall authorize funding source increases or decreases as well as associated changes in the expenditure budget at the legal level of authority. The Library Director shall be permitted to increase or decrease funding sources as needed during the budget year without prior approval from the Library Board, particularly for budget lines that depend on specific revenue sources and amounts, including gifts, lost items, grant expenses, and related budgetary lines, but must seek Library Board approval at the next meeting after the adjustment in the same way accounts payable are addressed retroactively at the next meeting. For example, if substantial revenue is received at the annual book sale, the Library Director shall be authorized to increase the funding source budget (“Book Sale”) and increase the expenditure budget (books, materials, and

subscription purchases), but would be required to seek formal Board approval of that change at the Board's next meeting.

Budget Lapses at Year End

All opening budget appropriations, except for Capital Project Funds, shall expire at the end of a fiscal year. In accordance with generally accepted accounting principles, purchases encumbered in the current year but not received until the following year are paid from the budget of the following year. However, when necessary, the Library Board may make a re-appropriation to resolve unusual situations or hardships caused by this policy.

Unrestricted Fund Balance

The Library shall attempt to establish an unrestricted fund balance in the General Fund. The purpose is to pay expenditures caused by unforeseen emergencies, handle shortfalls caused by revenue declines, and to eliminate any short-term borrowing for cash flow purposes. This reserve shall accumulate and attempt to be retained at an amount which represents 2 months of operating expenditures.

Utilization of Prior Year's Fund Balance in Budget

Unrestricted fund balance may be used as a funding (revenue) source for that fund's budget. The amount of unrestricted fund balance shall be estimated very conservatively.

Contingency Budget

The Library shall include a contingency amount in the General Fund budget for emergency type expenditures which cannot be foreseen when the budget is adopted. The goal of the contingency shall be 5% of the total General Fund budget, and this shall be subject to annual appropriation.

Maintenance and Replacement of Capital Equipment

Priority shall be given in budget preparation and enactment for adequate maintenance of capital equipment and facilities and for their orderly replacement.

Federal and State Grants

The Library Board shall approve all grants and grant applications through Board action. All federal and state grants shall be subject to the Library's accounting and budgetary policies. All key financial provisions, including required local match, shall be included in the board actions. Accounting and budgeting information shall be inclusive of the federal / state participation as well as local participation. Provisions shall be made in the Library's annual budget for anticipated grants.

Adopted by the Schultz-Holmes District Library on []



THE SCHULTZ-HOLMES DISTRICT LIBRARY

Child Safety Policy – Schultz-Holmes District Library

Objective:

1. To provide a safe and comfortable environment for Library patrons, particularly children, engaged in information gathering, entertainment and recreational activities reasonably associated with a public Library and in keeping with the mission statement of the Schultz-Holmes Memorial Library. The Library is a public place and endeavors to provide equal access to all patrons.
2. To ensure the safety of children while they are on Library property or using Library materials and equipment.

While the Library welcomes children to the Library at a young age and encourages children to use the Library and all its resources to the fullest, the Library is not an appropriate provider of child care. While we take every precaution to ensure the safety and comfort of children, no staff member has been trained to provide child care.

Children under 8 years of age must be accompanied and supervised by a responsible, competent person capable of contacting the child's parents or guardians while on Library property, participating in Library activities, or using Library internet or telephone connections. Supervision requires parents or guardians keeping children under 8 years of age within sight at all times, and be actively attentive to the child's conduct while in the Library.

Children 8-12 should be accompanied to and from the Library by a responsible, competent person capable of contacting the child's parents or guardians. The responsible person should remain aware of Library closing times and arrive before closing to pick up the child. In the event that an unaccompanied child remains at the Library at closing, particularly if it is dark or there are other safety concerns, the Library Staff, at its discretion, may, in the interest of the child's safety, call the Blissfield Police Department to pick up the child. Library Staff is not responsible for the child other than waiting with the child until the police arrive.

Patrons who violate this policy or who encourage the violation of this policy by others will be asked to stop and may be asked to leave the building and/or to terminate electronic or wireless connections immediately.

All Library Staff (and the Library Board on appeal) are empowered to interpret the provisions of this policy. Repeated violations of any aspect of this policy may result in the suspension of Library use rights and privileges. The length of suspension will be determined by Library Staff and will be reviewed by the Library Director. All appeals must be made in writing, first, to the Library Director and, then, to the Library Board.

Adopted by the Schultz-Holmes District Library on []