

HOWELL CARNEGIE DISTRICT LIBRARY
BOARD OF TRUSTEES MEETING
Agenda for September 8, 2026
Meabon Room, Howell Carnegie District Library
314 West Grand River Ave, Howell, MI 48843
517-546-0720
Enter through Clinton St. Doors

7:00 Call to Order/Approval of Agenda

7:03 Attendance

7:05 **In-Service Training: Amber Sheerin, Program and Events Director,
Michigan Library Association
Topic: Advocacy**

7:30 **Consent Agenda:**

- A. Board of Trustees Meeting and Closed Session Minutes from August 11, 2026
(closed session minutes will be provided at the board meeting)
- B. Bills & Payrolls
- C. Resolutions
Resolution 26-18 to amend the budget for fiscal year 2025-2026
Resolution 26-19 to authorize transfer of funds from reserve to revenue

7:35 Announcements & Comments from the public

7:40 President's Report

7:45 Treasurer's Report

7:50 Committee Reports - None

7:51 Director's Report

Action Items:

Unfinished Business: None

New Business: None

Discussion Items:

7:55 TLN Trustee Summitt

8:00 Trustee Holiday Gathering

8:05 Service Spotlight

8:15 Comments & Concerns of Board Members

8:20 Next Meeting - Tuesday, Sept 22, 2026 at 6:00 pm in the Meabon Room
Adjourn

VISION: Inspire and connect

MISSION: Providing a welcoming hub for resources and experiences

(UNAPPROVED)
HOWELL CARNEGIE DISTRICT LIBRARY
Board of Trustees Meeting
Minutes of August 11, 2026

President Kathryn Tuck called the regular meeting of the Howell Carnegie District Library to order at 7:00 pm.

Bob Ellis moved to approve the agenda as presented. Susan Pominville seconded, and a quorum of the board unanimously approved.

Members present: Bob Ellis, Susan Pominville, Jacob Schlittler, Kathryn Tuck, Lauren Weber, and Heather White. Library Director Holly Ward Lamb and Thomas Dillon of Foster Swift Collins & Smith, Attorneys, were present. Two members of the public also attended the meeting.

Member(s) absent: Jennifer Earl.

Susan Pominville moved to excuse the absence of Jennifer Earl. Bob Ellis seconded, and a quorum of the board approved.

NEW BUSINESS:

- At 7:01 pm, Bob Ellis moved that the board enter into closed session to discuss pending litigation in the case of *Howell Carnegie District Library v. City of Howell, Michigan Tax Tribunal Docket Number 24-003163*. Jacob Schlittler seconded, and the board was polled. All board members, except for Jacob Schlittler, who abstained, approved.
- Jacob Schlittler recused himself from the closed session because he is a current member of the City of Howell's council.
- Kathryn Tuck reconvened the open session at 7:35 pm.

Following discussion with counsel regarding the pending tax litigation involving the City of Howell, Bob Ellis moved that the board approve the litigation and settlement strategy as proposed by counsel and authorize counsel to take action consistent with that strategy. Heather White seconded, and a quorum of the board approved. Jacob Schlittler abstained.

Bob Ellis moved to approve the **consent agenda** as presented, including **a) Minutes of July 14, 2026, b) Bills & Payrolls, including the payment**

register dated 07/01/2026 through 07/31/2026 for the amount of \$251,640.72, c) Resolution 26-17 Authorizing Operating Millage for 2026; Board Training Topics; Board of Trustees Standing Committees 2026-2027; Updated Capital Asset Policy. Susan Pominville seconded, and the board was polled. All board members approved.

Comments from the Public: None.

President Kathryn Tuck reported that dates and information for the upcoming Michigan Library Association have been released and encouraged trustees to attend, if possible, for their own development as trustees. Director Lamb will send the information out to all trustees, and library staff will register all who wish to attend. President Tuck also noted that, as a member of the Friends of the Library, she will be working at the Melonfest Book Sale later in the week, and invited the trustees to attend.

The treasurer's report is part of the library board packet. Treasurer Bob Ellis reviewed the report with the board. Since no action is required, the report is filed.

There were no **committee meetings** in July.

Director Holly Ward Lamb noted that the library is one of the emergency shelters for the west end of town on Saturday and Sunday during the Melon Festival. In preparation, she has reviewed all of the library's emergency procedures.

ACTION ITEMS

UNFINISHED BUSINESS:

None.

NEW BUSINESS, cont.

- Bob Ellis moved to approve a purchase agreement with ThermalNetics for preventative maintenance for the amount of \$17,776.09. Lauren Weber seconded, and a quorum of the board unanimously approved.

DISCUSSION

- The trustees performed their annual review of the board Bylaws prior to the meeting. There were no questions for discussion.

- The trustees performed their annual review of the Ethics Policy. There were no questions for discussion.
- The trustees reviewed the process to appraise the performance of the library director. There were no questions for discussion. Director Lamb stated that any reference to the three-year budget plan has been reviewed from the appraisal.
- Service Spotlight: Melonfest Book Sale

IN-SERVICE TRAINING

Board Orientation Part 2 presented by Director Lamb.

COMMENTS & CONCERNS OF BOARD MEMBERS

Lauren Weber stated that she attended the “Raise Your Own Luna Moth” event at the library on the 4th of August and thought it was wonderful.

Without objection, President Kathryn Tuck adjourned the meeting at 8:10 p.m.

Kathleen Murray, Recording Secretary



Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Bank Code: Fund 101-General Fund						
750	ENVISIONWARE INC.	08/12/2026	EFT	0.00	3,049.80	473
01246	FOLLETT CONTENT SOLUTIONS LLC	08/12/2026	EFT	0.00	67.27	474
1194	HOOPLA-MIDWEST TAPE	08/12/2026	EFT	0.00	13,484.87	475
01236	INGRAM LIBRARY SERVICES	08/12/2026	EFT	0.00	957.02	476
	Void	08/12/2026	EFT	0.00	0.00	477
1469	KANOPY	08/12/2026	EFT	0.00	464.95	478
22	MIDWEST TAPE LLC	08/12/2026	EFT	0.00	1,440.84	479
6315	MML LIABILITY & PROPERTY POOL	08/12/2026	EFT	0.00	49,447.00	480
01218	OOMA INC.	08/12/2026	EFT	0.00	579.59	481
939	OVERDRIVE	08/12/2026	EFT	0.00	1,524.88	482
01240	TREVIPAY	08/12/2026	EFT	0.00	46.55	483
750	ENVISIONWARE INC.	08/26/2026	EFT	0.00	177.00	484
01246	FOLLETT CONTENT SOLUTIONS LLC	08/26/2026	EFT	0.00	422.49	485
01236	INGRAM LIBRARY SERVICES	08/26/2026	EFT	0.00	1,914.88	486
	Void	08/26/2026	EFT	0.00	0.00	487
22	MIDWEST TAPE LLC	08/26/2026	EFT	0.00	397.32	488
1005	OTIS ELEVATOR COMPANY	08/26/2026	EFT	0.00	203.58	489
939	OVERDRIVE	08/26/2026	EFT	0.00	3,368.02	490
XBS	XEROX CORP	08/12/2026	Regular	0.00	870.39	4865
900	BRODART CO.	08/12/2026	Regular	0.00	246.25	4866
01186	BSB COMMUNICATIONS INC	08/12/2026	Regular	0.00	87.50	4867
1164	DEE CRAMER	08/12/2026	Regular	0.00	1,167.62	4868
1549	DTE ENERGY	08/12/2026	Regular	0.00	7,106.36	4869
291	FOSTER, SWIFT, COLLING & SMITH P.C.	08/12/2026	Regular	0.00	7,128.90	4870
01034	FOXSCAPES	08/12/2026	Regular	0.00	1,035.00	4871
01223	HSC GROUP	08/12/2026	Regular	0.00	600.00	4872
01282	IMAGINATION PLAYGROUND	08/12/2026	Regular	0.00	7,134.47	4873
01283	JAMES MCGRATH	08/12/2026	Regular	0.00	150.00	4874
1141	K & J ELECTRIC, INC.	08/12/2026	Regular	0.00	740.25	4875
5711	LIVINGSTON COUNTY TREASURER	08/12/2026	Regular	0.00	556.54	4876
01272	MCD ARCHITECTS	08/12/2026	Regular	0.00	3,800.00	4877
01036	SCHOLASTIC LIBRARY PUBLISHING	08/12/2026	Regular	0.00	1,703.00	4878
9390	SONITROL GREAT LAKES - MICHIGAN	08/12/2026	Regular	0.00	292.97	4879
1045	THOMSON REUTERS	08/12/2026	Regular	0.00	434.00	4880
1232	T-MOBILE	08/12/2026	Regular	0.00	578.14	4881
01118	BYWATER SOLUTIONS	08/18/2026	Regular	0.00	6,000.00	4883
495	ALLDATA	08/26/2026	Regular	0.00	1,500.00	4884
1223	AT&T MOBILITY	08/26/2026	Regular	0.00	1,144.39	4885
1164	DEE CRAMER	08/26/2026	Regular	0.00	501.25	4886
1143	DELTA DENTAL	08/26/2026	Regular	0.00	38.92	4887
01224	DETROIT FREE PRESS	08/26/2026	Regular	0.00	443.03	4888
01135	JESSICA BYRNS	08/26/2026	Regular	0.00	80.00	4889
01091	KRISTA SMITH	08/26/2026	Regular	0.00	300.00	4890
6255	MICHIGAN COMPANY, INC.	08/26/2026	Regular	0.00	348.21	4891
807	PLAYAWAY PRODUCTS, LLC	08/26/2026	Regular	0.00	3,075.86	4892
01044	CARRIE FAIRBANKS	08/31/2026	Regular	0.00	25.00	4893
2850	FRIENDS OF THE LIBRARY	08/31/2026	Regular	0.00	161.14	4894
3	LAURA GRABIJAS	08/31/2026	Regular	0.00	50.00	4895
01225	KATHIE JAISSE	08/31/2026	Regular	0.00	25.00	4896
11001	HOLLY WARD LAMB	08/31/2026	Regular	0.00	50.00	4897
1096	JENNIFER RYAN	08/31/2026	Regular	0.00	50.00	4898
1250	CONSUMERS ENERGY	08/13/2026	Bank Draft	0.00	550.91	DFT0000697
01274	EMPOWER	08/12/2026	Bank Draft	0.00	3,957.73	DFT0000703
1473	HEALTH EQUITY	08/12/2026	Bank Draft	0.00	303.44	DFT0000704

HCDL Payment Register

Date Range: 08/01/2026 - 08/31/2026

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
1473	HEALTH EQUITY	08/08/2026	Bank Draft	0.00	9.00	DFT0000705
7700	UNITED STATES POST OFFICE	08/10/2026	Bank Draft	0.00	5.12	DFT0000706
1378	BANK OF ANN ARBOR - VISA	08/26/2026	Bank Draft	0.00	1,053.46	DFT0000707
1378	BANK OF ANN ARBOR - VISA	08/26/2026	Bank Draft	0.00	2,918.97	DFT0000709
01274	EMPOWER	08/25/2026	Bank Draft	0.00	3,675.32	DFT0000710
1473	HEALTH EQUITY	08/25/2026	Bank Draft	0.00	303.44	DFT0000711
1197	AMAZON	08/27/2026	Bank Draft	0.00	2,017.54	DFT0000715

Bank Code Fund 101 Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	34	33	0.00	47,424.19
Manual Checks	0	0	0.00	0.00
Voided Checks	0	0	0.00	0.00
Bank Drafts	32	10	0.00	14,794.93
EFT's	71	18	0.00	77,546.06
	137	61	0.00	139,765.18

HCDL Payment Register

Date Range: 08/01/2026 - 08/31/2026

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Bank Code: Fund 272-Special Revenue						
1378	BANK OF ANN ARBOR - VISA	08/26/2026	Bank Draft	0.00	59.90	DFT0000708

Bank Code Fund 272 Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	0	0	0.00	0.00
Manual Checks	0	0	0.00	0.00
Voided Checks	0	0	0.00	0.00
Bank Drafts	1	1	0.00	59.90
EFT's	0	0	0.00	0.00
	1	1	0.00	59.90

All Bank Codes Check Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	34	33	0.00	47,424.19
Manual Checks	0	0	0.00	0.00
Voided Checks	0	0	0.00	0.00
Bank Drafts	33	11	0.00	14,854.83
EFT's	71	18	0.00	77,546.06
	138	62	0.00	139,825.08

Fund Summary

Fund	Name	Period	Amount
101	General Fund	8/2026	139,765.18
272	Special Revenue	8/2026	59.90
			139,825.08

Howell Carnegie District Library
314 W. Grand River
Howell, MI 48843

Payroll

Approve Payrolls of:

In the Amounts of:

8/12/2026

\$54,739.55

8/26/2026

\$58,381.87

TOTALS

\$113,121.42

Resolution 26-18

RESOLUTION TO AMEND THE BUDGET FOR THE 2025-2026 FISCAL YEAR FOR
THE HOWELL CARNEGIE DISTRICT LIBRARY

Howell Carnegie District Library
County of Livingston,
Howell, Michigan

Minutes of a regular meeting of the Board of Trustees of Howell Carnegie District Library, County of Livingston, Michigan, held in the Howell Carnegie District Library in Howell, Michigan, on Tuesday, the 8th day of Sept 2026 at 7:00pm, Eastern Daylight Time.

PRESENT: Members: XX

ABSENT: Members: XX

The following resolution was offered by Member XX and seconded by Member XX:

WHEREAS, the Board of Trustees of the Howell Carnegie District Library (the Board) is required by the State of Michigan to balance line items in a budget each fiscal year, and

WHEREAS, the Board practices sound fiscal management,

NOW, THEREFORE BE IT RESOLVED that, the Board hereby adopts the following budget amendments for Fund 101 for the fiscal year July 1, 2025 through June 30, 2026.

Increase revenues		
101-000.692.001	Prior Yr Des. Fund Balance	61,000
Increase expenditures		
101-790-971.000	Cap Improv	61,000

AYES: Members: XX

NAYS: Members: XX

Secretary, Board of Trustees

I hereby certify that the foregoing constitutes a true and complete copy of a resolution adopted by the Board of Trustees of the Howell Carnegie District Library, County of Livingston, State of Michigan, at a regular meeting held on Sept 8, 2026, and that said meeting was conducted and public notice of said meeting was given pursuant to and in full compliance with the Open Meeting Act, being Act 267, Public Acts of 1976, and that the minutes of said meeting were kept and will be or have been made available as required by said Act.

Secretary, Board of Trustees

Resolution 26-19

RESOLUTION TO TRANSFER FUNDS FROM THE FUND BALANCE INTO THE
2025-2026 BUDGET AS REVENUES

Howell Carnegie District Library
County of Livingston,
Howell, Michigan

Minutes of a regular meeting of the Board of Trustees of Howell Carnegie District Library, County of Livingston, Michigan, held in the Howell Carnegie District Library in Howell, Michigan, on Tuesday, the 8th day of September 2026 at 7:00pm, Eastern Daylight Time.

PRESENT: Member(s):

ABSENT: Member(s):

The following resolution was offered by Member XX and seconded by Member XX:

WHEREAS, there are fund balances in the various library Funds, and

WHEREAS, the Howell Carnegie District Library budgeted some of these fund balances to be spent in 2025-2026, and

WHEREAS, the total revenues in the funds must meet or exceed the expenditures to satisfy the audit and sound fiscal management,

NOW, THEREFORE BE IT RESOLVED that the following transfer from the fund balance be approved.

Transfer \$61,000 from 101 000-380.000 Reserve-Capital Expenditure (Designated Fund Balance) into the 2025-2026 budget line item 101-000-692.001 Prior Year Designated Fund Balance to show as Revenue.

AYES: Members:

NAYS: Members:

Secretary, Board of Trustees

I hereby certify that the foregoing constitutes a true and complete copy of a resolution adopted by the Board of Trustees of the Howell Carnegie District Library, County of Livingston, State of Michigan, at a regular meeting held on Sept 8, 2026, and that said meeting was conducted and public notice of said meeting was given pursuant to and in full compliance with the Open Meetings Act, being Act 267, Public Acts of 1976, and that the minutes of said meeting were kept and will be or have been made available as required by said Act.

Secretary, Board of Trustees



		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Fund: 101 - General Fund							
Revenue							
SubAccount: 010 - TAXES							
<u>101-000-410.000</u>	CURRENT PROPERTY TAXES	3,974,085.00	3,974,085.00	3,445.82	3,445.82	-3,970,639.18	0.09 %
<u>101-000-412.000</u>	DELINQUENT PROPERTY TAXES	0.00	0.00	122.87	1,594.03	1,594.03	0.00 %
SubAccount: 010 - TAXES Total:		3,974,085.00	3,974,085.00	3,568.69	5,039.85	-3,969,045.15	0.13%
SubAccount: 030 - STATE GRANTS							
<u>101-000-540.000</u>	STATE AID	62,958.00	62,958.00	0.00	0.00	-62,958.00	0.00 %
SubAccount: 030 - STATE GRANTS Total:		62,958.00	62,958.00	0.00	0.00	-62,958.00	0.00%
SubAccount: 040 - CHARGES FOR SERVICES							
<u>101-000-628.000</u>	COPY, PRINTING, FAX	9,000.00	9,000.00	1,061.40	1,923.80	-7,076.20	21.38 %
<u>101-000-629.000</u>	OUT OF AREA FEES	60.00	60.00	60.00	60.00	0.00	100.00 %
<u>101-000-642.000</u>	SALES	300.00	300.00	21.00	50.00	-250.00	16.67 %
<u>101-000-651.000</u>	MEETING ROOM FEES	200.00	200.00	0.00	0.00	-200.00	0.00 %
SubAccount: 040 - CHARGES FOR SERVICES Total:		9,560.00	9,560.00	1,142.40	2,033.80	-7,526.20	21.27%
SubAccount: 050 - FINES & FORFEITS							
<u>101-000-658.000</u>	OVERDUE FEES	200.00	200.00	81.00	163.00	-37.00	81.50 %
<u>101-000-658.004</u>	REPLACEMENT FEES	2,000.00	2,000.00	366.00	682.00	-1,318.00	34.10 %
<u>101-000-659.000</u>	PENAL FINES	75,000.00	75,000.00	0.00	0.00	-75,000.00	0.00 %
SubAccount: 050 - FINES & FORFEITS Total:		77,200.00	77,200.00	447.00	845.00	-76,355.00	1.09%
SubAccount: 060 - INVESTMENT & INTEREST INCOME							
<u>101-000-665.000</u>	INTEREST INCOME	50,000.00	50,000.00	29,175.42	59,367.35	9,367.35	118.73 %
SubAccount: 060 - INVESTMENT & INTEREST INCOME Total:		50,000.00	50,000.00	29,175.42	59,367.35	9,367.35	118.73%
SubAccount: 070 - OTHER REVENUE & FINANCING SOURCES							
<u>101-000-675.000</u>	MISCELLANEOUS	0.00	0.00	2.00	2.50	2.50	0.00 %
<u>101-000-676.000</u>	REIMBURSEMENTS	2,000.00	2,000.00	0.00	0.00	-2,000.00	0.00 %
<u>101-000-689.000</u>	CASH OVER/SHORT	0.00	0.00	3.01	3.01	3.01	0.00 %
SubAccount: 070 - OTHER REVENUE & FINANCING SOURCES Total:		2,000.00	2,000.00	5.01	5.51	-1,994.49	0.28%
SubAccount: 080 - OTHER FINANCING SOURCES							
<u>101-000-692.000</u>	PRIOR YEAR FUND BALANCE	50,000.00	50,000.00	0.00	0.00	-50,000.00	0.00 %
<u>101-000-692.001</u>	PRIOR YEAR DESIGNATED FUND BAL	649,600.00	649,600.00	0.00	0.00	-649,600.00	0.00 %
SubAccount: 080 - OTHER FINANCING SOURCES Total:		699,600.00	699,600.00	0.00	0.00	-699,600.00	0.00%
Revenue Total:		4,875,403.00	4,875,403.00	34,338.52	67,291.51	-4,808,111.49	1.38%
Expense							
SubAccount: 090 - PERSONNEL SERVICES							
<u>101-790-702.000</u>	SALARIES	1,527,204.00	1,527,204.00	112,880.32	205,248.53	1,321,955.47	13.44 %
<u>101-790-716.000</u>	HEALTH INSURANCE	133,815.00	133,815.00	9,007.35	32,334.67	101,480.33	24.16 %
<u>101-790-717.000</u>	LIFE INSURANCE	1,500.00	1,500.00	0.00	57.52	1,442.48	3.83 %
<u>101-790-718.000</u>	WORKER'S COMPENSATION	6,000.00	6,000.00	0.00	0.00	6,000.00	0.00 %
<u>101-790-719.000</u>	HEALTH CARE REIMBURSEMENT	10,100.00	10,100.00	0.00	576.00	9,524.00	5.70 %
<u>101-790-719.001</u>	H.S.A.	20,300.00	20,300.00	303.44	1,281.88	19,018.12	6.31 %
<u>101-790-719.003</u>	PEDIATRIC DENTAL	500.00	500.00	77.84	116.76	383.24	23.35 %
<u>101-790-721.000</u>	BONUSES	11,794.00	11,794.00	0.00	0.00	11,794.00	0.00 %
<u>101-790-722.000</u>	FICA	116,832.00	116,832.00	8,588.98	15,612.65	101,219.35	13.36 %
<u>101-790-723.000</u>	SICK, VACATION, RETIREMENT	20,000.00	20,000.00	0.00	0.00	20,000.00	0.00 %
<u>101-790-723.010</u>	M.E.R.S.	139,180.00	139,180.00	0.00	15,455.09	123,724.91	11.10 %
SubAccount: 090 - PERSONNEL SERVICES Total:		1,987,225.00	1,987,225.00	130,857.93	270,683.10	1,716,541.90	13.62%
SubAccount: 100 - LIBRARY SUPPLIES							
<u>101-790-727.000</u>	SUPPLIES	35,000.00	35,000.00	1,529.47	5,909.44	29,090.56	16.88 %

HCDL Budget Status Report

For Fiscal: 2026-2027 Period Ending: 08/31/2026

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
<u>101-790-730.000</u>	POSTAGE	11,000.00	11,000.00	5.12	5.12	10,994.88	0.05 %
<u>101-790-745.000</u>	EQUIPMENT	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00 %
SubAccount: 100 - LIBRARY SUPPLIES Total:		47,000.00	47,000.00	1,534.59	5,914.56	41,085.44	12.58%
SubAccount: 120 - OTHER SERVICES & CHARGES							
<u>101-790-860.000</u>	TRANSPORTATION	500.00	500.00	0.00	0.00	500.00	0.00 %
<u>101-790-900.000</u>	MARKETING & ADVERTISING	25,000.00	25,000.00	0.00	0.00	25,000.00	0.00 %
<u>101-790-940.000</u>	EQUIPMENT RENTAL	100.00	100.00	0.00	0.00	100.00	0.00 %
<u>101-790-956.001</u>	MISCELLANEOUS	50.00	50.00	0.00	0.00	50.00	0.00 %
<u>101-790-957.000</u>	EDUCATION: TRUSTEES	5,000.00	5,000.00	0.00	0.00	5,000.00	0.00 %
<u>101-790-957.001</u>	EDUCATION: EMPLOYEES	35,000.00	35,000.00	990.00	865.00	34,135.00	2.47 %
<u>101-790-957.002</u>	MEMBERSHIP BOARD & STAFF	4,500.00	4,500.00	0.00	775.00	3,725.00	17.22 %
<u>101-790-960.000</u>	MEL-CAT REPLACEMENTS	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00 %
<u>101-790-963.000</u>	PROPERTY TAXES	20,000.00	20,000.00	0.00	15,872.64	4,127.36	79.36 %
<u>101-790-964.000</u>	REFUNDS	500.00	500.00	0.00	0.00	500.00	0.00 %
<u>101-790-964.001</u>	CHARGEBACKS	8,000.00	8,000.00	556.54	556.54	7,443.46	6.96 %
<u>101-790-965.000</u>	FEES & ACCOUNT CHARGES	3,000.00	3,000.00	37.38	534.59	2,465.41	17.82 %
SubAccount: 120 - OTHER SERVICES & CHARGES Total:		103,650.00	103,650.00	1,583.92	18,603.77	85,046.23	17.95%
SubAccount: 130 - PROFESSIONAL AND CONTRACTUAL SERVICES							
<u>101-790-807.000</u>	AUDIT	7,450.00	7,450.00	0.00	0.00	7,450.00	0.00 %
<u>101-790-818.001</u>	FINANCIAL ADVISORS	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00 %
<u>101-790-818.002</u>	LEGAL SERVICES	30,000.00	30,000.00	7,128.90	7,209.00	22,791.00	24.03 %
<u>101-790-818.003</u>	PERSONNEL SERVICES	60,000.00	60,000.00	0.00	0.00	60,000.00	0.00 %
<u>101-790-819.000</u>	ACCOUNTING SERVICES	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00 %
<u>101-790-819.001</u>	PAYROLL SERVICES	10,000.00	10,000.00	738.68	1,872.87	8,127.13	18.73 %
<u>101-790-820.000</u>	DELIVERY SERVICES	5,000.00	5,000.00	0.00	0.00	5,000.00	0.00 %
SubAccount: 130 - PROFESSIONAL AND CONTRACTUAL SERVICES To..		114,450.00	114,450.00	7,867.58	9,081.87	105,368.13	7.94%
SubAccount: 140 - BUILDING & MAINTENANCE							
<u>101-790-775.000</u>	BUILDING & MAINT SUPPLIES	15,000.00	15,000.00	421.97	882.65	14,117.35	5.88 %
<u>101-790-808.000</u>	BUILDING SECURITY SYSTEM	4,500.00	4,500.00	292.97	585.94	3,914.06	13.02 %
<u>101-790-819.002</u>	GROUNDS MAINTENANCE	55,000.00	55,000.00	1,035.00	1,035.00	53,965.00	1.88 %
<u>101-790-920.000</u>	PUBLIC UTILITIES	90,200.00	90,200.00	7,726.77	16,053.24	74,146.76	17.80 %
<u>101-790-958.000</u>	BUILDING MAINTENANCE	95,000.00	95,000.00	1,543.83	11,733.33	83,266.67	12.35 %
<u>101-790-969.000</u>	INSURANCE	49,447.00	49,447.00	49,447.00	49,447.00	0.00	100.00 %
SubAccount: 140 - BUILDING & MAINTENANCE Total:		309,147.00	309,147.00	60,467.54	79,737.16	229,409.84	25.79%
SubAccount: 150 - MATERIALS & PROGRAMMING							
<u>101-790-782.000</u>	PERIODICALS	15,000.00	15,000.00	747.03	1,145.04	13,854.96	7.63 %
<u>101-790-782.001</u>	ELECTRONIC MEDIA	270,920.00	270,920.00	18,842.72	66,730.19	204,189.81	24.63 %
<u>101-790-782.002</u>	CIRCULATING HOTSPOTS	12,000.00	12,000.00	1,476.63	2,000.15	9,999.85	16.67 %
<u>101-790-782.003</u>	DATABASES	40,000.00	40,000.00	0.00	2,260.44	37,739.56	5.65 %
<u>101-790-782.004</u>	YS PROGRAMMING	46,000.00	46,000.00	811.35	4,974.27	41,025.73	10.81 %
<u>101-790-782.005</u>	ADULT PROGRAMMING	25,000.00	25,000.00	838.47	1,825.37	23,174.63	7.30 %
<u>101-790-782.006</u>	YOUTH DATABASES	22,000.00	22,000.00	0.00	0.00	22,000.00	0.00 %
<u>101-790-782.007</u>	YS E-MEDIA	8,000.00	8,000.00	0.00	0.00	8,000.00	0.00 %
<u>101-790-982.001</u>	ADULT BOOKS - PRINT	58,000.00	58,000.00	4,115.72	11,405.82	46,594.18	19.67 %
<u>101-790-982.002</u>	LIBRARY OF THINGS	7,000.00	7,000.00	313.18	1,233.70	5,766.30	17.62 %
<u>101-790-982.006</u>	ADULT AV	15,000.00	15,000.00	1,542.25	3,221.06	11,778.94	21.47 %
<u>101-790-982.018</u>	YS BOOKS - PRINT	33,000.00	33,000.00	822.17	5,731.17	27,268.83	17.37 %
<u>101-790-982.019</u>	KITS & LOT - YOUTH	17,000.00	17,000.00	136.24	203.06	16,796.94	1.19 %
<u>101-790-982.024</u>	YS AV	8,000.00	8,000.00	3,095.35	3,226.43	4,773.57	40.33 %
SubAccount: 150 - MATERIALS & PROGRAMMING Total:		576,920.00	576,920.00	32,741.11	103,956.70	472,963.30	18.02%
SubAccount: 160 - INFORMATION TECHNOLOGY							
<u>101-790-780.000</u>	TECH SUPPLIES	4,500.00	4,500.00	0.00	393.98	4,106.02	8.76 %
<u>101-790-780.001</u>	TECHNOLOGY: SOFTWARE	0.00	0.00	6,000.00	6,000.00	-6,000.00	0.00 %
<u>101-790-781.000</u>	TECHNOLOGY: HARDWARE/EQUIP...	17,600.00	17,600.00	0.00	0.00	17,600.00	0.00 %
<u>101-790-850.000</u>	COMMUNICATIONS	12,700.00	12,700.00	579.59	579.59	12,120.41	4.56 %
<u>101-790-850.002</u>	NON CIRCULATING HOTSPOTS	3,000.00	3,000.00	137.95	193.21	2,806.79	6.44 %
<u>101-790-932.000</u>	AUTOMATED SYSTEM MAINT	187,171.00	187,171.00	3,490.98	15,081.69	172,089.31	8.06 %

HCDL Budget Status Report

For Fiscal: 2026-2027 Period Ending: 08/31/2026

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
<u>101-790-934.000</u>	EQUIPMENT MAINTENANCE	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00 %
<u>101-790-972.000</u>	CAPITAL TECHNOLOGY PURCHASES	132,000.00	132,000.00	0.00	15,844.38	116,155.62	12.00 %
SubAccount: 160 - INFORMATION TECHNOLOGY Total:		358,971.00	358,971.00	10,208.52	38,092.85	320,878.15	10.61%
SubAccount: 170 - CAPITAL OUTLAY							
<u>101-790-971.000</u>	CAPITAL IMPROVEMENT PROJECTS	500,000.00	500,000.00	10,934.47	14,434.47	485,565.53	2.89 %
SubAccount: 170 - CAPITAL OUTLAY Total:		500,000.00	500,000.00	10,934.47	14,434.47	485,565.53	2.89%
SubAccount: 180 - OTHER LIBRARY FINANCING & SPECIAL ITEMS							
<u>101-790-995.000</u>	TRANSFER OUT	222,050.00	222,050.00	0.00	0.00	222,050.00	0.00 %
<u>101-790-995.002</u>	TRANSFER OUT - RESERVE	200,000.00	200,000.00	0.00	0.00	200,000.00	0.00 %
<u>101-790-999.000</u>	CONTINGENCIES	455,990.00	455,990.00	0.00	0.00	455,990.00	0.00 %
SubAccount: 180 - OTHER LIBRARY FINANCING & SPECIAL ITEMS To..		878,040.00	878,040.00	0.00	0.00	878,040.00	0.00%
Expense Total:		4,875,403.00	4,875,403.00	256,195.66	540,504.48	4,334,898.52	11.09%
Total Revenues		4,875,403.00	4,875,403.00	34,338.52	67,291.51	-4,808,111.49	1.38%
Fund: 101 - General Fund Surplus (Deficit):		0.00	0.00	-221,857.14	-473,212.97	-473,212.97	0.00%
Fund: 272 - Special Revenue							
Revenue							
SubAccount: 060 - INVESTMENT & INTEREST INCOME							
<u>272-000-665.000</u>	INTEREST	1,000.00	1,000.00	3,314.05	6,546.03	5,546.03	654.60 %
<u>272-000-665.001</u>	INTEREST - ARCHIVES	100.00	100.00	0.00	0.00	-100.00	0.00 %
SubAccount: 060 - INVESTMENT & INTEREST INCOME Total:		1,100.00	1,100.00	3,314.05	6,546.03	5,446.03	595.09%
SubAccount: 070 - OTHER REVENUE & FINANCING SOURCES							
<u>272-000-674.000</u>	DONATIONS/FUNDRAISING	25,000.00	25,000.00	520.60	1,196.35	-23,803.65	4.79 %
<u>272-000-674.387</u>	ARCHIVES DONATIONS	2,500.00	2,500.00	0.00	0.00	-2,500.00	0.00 %
<u>272-000-675.000</u>	SPECIAL EVENTS REVENUE	1,000.00	1,000.00	0.00	0.00	-1,000.00	0.00 %
<u>272-000-675.001</u>	REIMBURSED MATERIALS	3,000.00	3,000.00	0.00	0.00	-3,000.00	0.00 %
<u>272-000-675.014</u>	FAMILY PLACE DONATION	2,000.00	2,000.00	0.00	0.00	-2,000.00	0.00 %
<u>272-000-675.015</u>	FRIENDS DONATION	8,500.00	8,500.00	0.00	0.00	-8,500.00	0.00 %
<u>272-000-675.017</u>	FRIENDS MERCHANDISE SALES	2,000.00	2,000.00	418.69	579.83	-1,420.17	28.99 %
SubAccount: 070 - OTHER REVENUE & FINANCING SOURCES Total:		44,000.00	44,000.00	939.29	1,776.18	-42,223.82	4.04%
SubAccount: 080 - OTHER FINANCING SOURCES							
<u>272-000-692.002</u>	PRIOR YEAR TERRY FUND BALANCE	2,000.00	2,000.00	0.00	0.00	-2,000.00	0.00 %
<u>272-000-692.387</u>	PRIOR YEAR ARCHIVES FUND BAL	15,000.00	15,000.00	0.00	0.00	-15,000.00	0.00 %
SubAccount: 080 - OTHER FINANCING SOURCES Total:		17,000.00	17,000.00	0.00	0.00	-17,000.00	0.00%
Revenue Total:		62,100.00	62,100.00	4,253.34	8,322.21	-53,777.79	13.40%
Expense							
SubAccount: 100 - LIBRARY SUPPLIES							
<u>272-790-760.000</u>	GENERAL DONATION PURCHASES	20,000.00	20,000.00	0.00	0.00	20,000.00	0.00 %
<u>272-790-763.000</u>	ARCHIVES PURCHASES	10,000.00	10,000.00	59.90	59.90	9,940.10	0.60 %
<u>272-790-765.000</u>	TERRY TRUST - MISC	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00 %
<u>272-790-766.000</u>	REIMBURSED MATERIALS	3,000.00	3,000.00	0.00	0.00	3,000.00	0.00 %
<u>272-790-767.000</u>	SPECIAL EVENTS EXPENDITURES	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00 %
SubAccount: 100 - LIBRARY SUPPLIES Total:		36,000.00	36,000.00	59.90	59.90	35,940.10	0.17%
SubAccount: 120 - OTHER SERVICES & CHARGES							
<u>272-790-965.000</u>	FEES & ACCOUNT CHARGES	100.00	100.00	0.00	0.00	100.00	0.00 %
<u>272-790-983.000</u>	PILOT PROJECTS	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00 %
SubAccount: 120 - OTHER SERVICES & CHARGES Total:		2,100.00	2,100.00	0.00	0.00	2,100.00	0.00%
SubAccount: 170 - CAPITAL OUTLAY							
<u>272-790-972.000</u>	CAPITAL IMPROVEMENT PROJECTS	5,000.00	5,000.00	0.00	0.00	5,000.00	0.00 %
SubAccount: 170 - CAPITAL OUTLAY Total:		5,000.00	5,000.00	0.00	0.00	5,000.00	0.00%
SubAccount: 190 - FRIENDS OF THE LIBRARY							
<u>272-790-761.000</u>	FRIENDS DONATIONS-MISC.	8,500.00	8,500.00	334.75	409.75	8,090.25	4.82 %
<u>272-790-762.000</u>	FAMILY PLACE EXPENDITURES	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00 %

HCDL Budget Status Report

For Fiscal: 2026-2027 Period Ending: 08/31/2026

	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
<u>272-790-980.007</u> FRIENDS MERCHANDISE SALES	2,000.00	2,000.00	161.14	161.14	1,838.86	8.06 %
SubAccount: 190 - FRIENDS OF THE LIBRARY Total:	12,500.00	12,500.00	495.89	570.89	11,929.11	4.57%
Expense Total:	55,600.00	55,600.00	555.79	630.79	54,969.21	1.13%
Total Revenues	62,100.00	62,100.00	4,253.34	8,322.21	-53,777.79	13.40%
Fund: 272 - Special Revenue Surplus (Deficit):	6,500.00	6,500.00	3,697.55	7,691.42	1,191.42	118.33%
Fund: 371 - Debt Service Fund						
Revenue						
SubAccount: 080 - OTHER FINANCING SOURCES						
<u>371-000-699.000</u> TRANSFER IN	222,050.00	222,050.00	0.00	0.00	-222,050.00	0.00 %
SubAccount: 080 - OTHER FINANCING SOURCES Total:	222,050.00	222,050.00	0.00	0.00	-222,050.00	0.00%
Revenue Total:	222,050.00	222,050.00	0.00	0.00	-222,050.00	0.00%
Expense						
SubAccount: 000 - N/A						
<u>371-790-991.000</u> PRINCIPLE ON BONDS	180,000.00	180,000.00	0.00	0.00	180,000.00	0.00 %
<u>371-790-993.000</u> INTEREST ON BONDS	41,550.00	41,550.00	0.00	0.00	41,550.00	0.00 %
SubAccount: 000 - N/A Total:	221,550.00	221,550.00	0.00	0.00	221,550.00	0.00%
SubAccount: 120 - OTHER SERVICES & CHARGES						
<u>371-790-801.000</u> PAYING AGENT FEES	500.00	500.00	0.00	0.00	500.00	0.00 %
SubAccount: 120 - OTHER SERVICES & CHARGES Total:	500.00	500.00	0.00	0.00	500.00	0.00%
Expense Total:	222,050.00	222,050.00	0.00	0.00	222,050.00	0.00%
Total Revenues	222,050.00	222,050.00	0.00	0.00	-222,050.00	0.00%
Fund: 371 - Debt Service Fund Surplus (Deficit):	0.00	0.00	0.00	0.00	0.00	0.00%
Report Surplus (Deficit):	6,500.00	6,500.00	-218,159.59	-465,521.55	-472,021.55	-7,161.87%

Group Summary

SubAccount...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Fund: 101 - General Fund						
Revenue						
010 - TAXES	3,974,085.00	3,974,085.00	3,568.69	5,039.85	-3,969,045.15	0.13%
030 - STATE GRANTS	62,958.00	62,958.00	0.00	0.00	-62,958.00	0.00%
040 - CHARGES FOR SERVICES	9,560.00	9,560.00	1,142.40	2,033.80	-7,526.20	21.27%
050 - FINES & FORFEITS	77,200.00	77,200.00	447.00	845.00	-76,355.00	1.09%
060 - INVESTMENT & INTEREST INCOME	50,000.00	50,000.00	29,175.42	59,367.35	9,367.35	118.73%
070 - OTHER REVENUE & FINANCING SOURCES	2,000.00	2,000.00	5.01	5.51	-1,994.49	0.28%
080 - OTHER FINANCING SOURCES	699,600.00	699,600.00	0.00	0.00	-699,600.00	0.00%
Revenue Total:	4,875,403.00	4,875,403.00	34,338.52	67,291.51	-4,808,111.49	1.38%
Expense						
090 - PERSONNEL SERVICES	1,987,225.00	1,987,225.00	130,857.93	270,683.10	1,716,541.90	13.62%
100 - LIBRARY SUPPLIES	47,000.00	47,000.00	1,534.59	5,914.56	41,085.44	12.58%
120 - OTHER SERVICES & CHARGES	103,650.00	103,650.00	1,583.92	18,603.77	85,046.23	17.95%
130 - PROFESSIONAL AND CONTRACTUAL SERVICES	114,450.00	114,450.00	7,867.58	9,081.87	105,368.13	7.94%
140 - BUILDING & MAINTENANCE	309,147.00	309,147.00	60,467.54	79,737.16	229,409.84	25.79%
150 - MATERIALS & PROGRAMMING	576,920.00	576,920.00	32,741.11	103,956.70	472,963.30	18.02%
160 - INFORMATION TECHNOLOGY	358,971.00	358,971.00	10,208.52	38,092.85	320,878.15	10.61%
170 - CAPITAL OUTLAY	500,000.00	500,000.00	10,934.47	14,434.47	485,565.53	2.89%
180 - OTHER LIBRARY FINANCING & SPECIAL ITEMS	878,040.00	878,040.00	0.00	0.00	878,040.00	0.00%
Expense Total:	4,875,403.00	4,875,403.00	256,195.66	540,504.48	4,334,898.52	11.09%
Total Revenues	4,875,403.00	4,875,403.00	34,338.52	67,291.51	-4,808,111.49	1.38%
Total Expenses	4,875,403.00	4,875,403.00	256,195.66	540,504.48	4,334,898.52	11.09%
Fund: 101 - General Fund Surplus (Deficit):	0.00	0.00	-221,857.14	-473,212.97	-473,212.97	0.00%
Fund: 272 - Special Revenue						
Revenue						
060 - INVESTMENT & INTEREST INCOME	1,100.00	1,100.00	3,314.05	6,546.03	5,446.03	595.09%
070 - OTHER REVENUE & FINANCING SOURCES	44,000.00	44,000.00	939.29	1,776.18	-42,223.82	4.04%
080 - OTHER FINANCING SOURCES	17,000.00	17,000.00	0.00	0.00	-17,000.00	0.00%
Revenue Total:	62,100.00	62,100.00	4,253.34	8,322.21	-53,777.79	13.40%
Expense						
100 - LIBRARY SUPPLIES	36,000.00	36,000.00	59.90	59.90	35,940.10	0.17%
120 - OTHER SERVICES & CHARGES	2,100.00	2,100.00	0.00	0.00	2,100.00	0.00%
170 - CAPITAL OUTLAY	5,000.00	5,000.00	0.00	0.00	5,000.00	0.00%
190 - FRIENDS OF THE LIBRARY	12,500.00	12,500.00	495.89	570.89	11,929.11	4.57%
Expense Total:	55,600.00	55,600.00	555.79	630.79	54,969.21	1.13%
Total Revenues	62,100.00	62,100.00	4,253.34	8,322.21	-53,777.79	13.40%
Total Expenses	55,600.00	55,600.00	555.79	630.79	54,969.21	1.13%
Fund: 272 - Special Revenue Surplus (Deficit):	6,500.00	6,500.00	3,697.55	7,691.42	1,191.42	118.33%
Fund: 371 - Debt Service Fund						
Revenue						
080 - OTHER FINANCING SOURCES	222,050.00	222,050.00	0.00	0.00	-222,050.00	0.00%
Revenue Total:	222,050.00	222,050.00	0.00	0.00	-222,050.00	0.00%
Expense						
000 - N/A	221,550.00	221,550.00	0.00	0.00	221,550.00	0.00%
120 - OTHER SERVICES & CHARGES	500.00	500.00	0.00	0.00	500.00	0.00%
Expense Total:	222,050.00	222,050.00	0.00	0.00	222,050.00	0.00%
Total Revenues	222,050.00	222,050.00	0.00	0.00	-222,050.00	0.00%
Total Expenses	222,050.00	222,050.00	0.00	0.00	222,050.00	0.00%
Fund: 371 - Debt Service Fund Surplus (Deficit):	0.00	0.00	0.00	0.00	0.00	0.00%
Report Surplus (Deficit):	6,500.00	6,500.00	-218,159.59	-465,521.55	-472,021.55	-7,161.87%

Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)
101 - General Fund	0.00	0.00	-221,857.14	-473,212.97	-473,212.97
272 - Special Revenue	6,500.00	6,500.00	3,697.55	7,691.42	1,191.42
371 - Debt Service Fund	0.00	0.00	0.00	0.00	0.00
Report Surplus (Deficit):	6,500.00	6,500.00	-218,159.59	-465,521.55	-472,021.55



Account	Name	Balance
Fund: 101 - General Fund		
Assets		
101-000-001.000	CASH - CHECKING.	170,346.86
101-000-001.002	CASH -CREDIT CHECKING	3,831.56
101-000-002.000	BANK OF ANN ARBOR MONEY MARKET	6,734,994.63
101-000-002.001	COMERICA MMKT	0.00
101-000-002.002	COMERICA MMKT - CAPITAL RESERVE	0.00
101-000-002.003	COMERICA - TECHNOLOGY RESERVE	0.00
101-000-002.004	BANK OF ANN ARBOR MMKT-TECHNOLOG	137,792.77
101-000-004.000	PETTY CASH	225.00
101-000-004.001	CASH ON HAND	0.00
101-000-007.000	CASH-PAYROLL CHECKING	510.00
101-000-017.000	MI CLASS - GENERAL	778,495.64
101-000-018.000	MI CLASS - CAPITAL RESERVE	447,720.44
101-000-019.000	MI CLASS - TECHNOLOGY RESERVE	107,805.24
101-000-040.000	ACCOUNTS RECEIVABLE - GENERAL	0.00
101-000-056.000	ACCRUED INTEREST	0.00
101-000-073.000	DUE FROM LIBRARIES	0.00
101-000-073.001	DUE FROM TLN	0.00
101-000-078.000	PENAL FINES RECEIVABLE	0.00
101-000-078.001	STATE AID RECEIVABLE	0.00
101-000-078.002	DUE FROM STATE	0.00
101-000-079.000	DUE FROM FEDERAL GOVERNMENT	0.00
101-000-081.730	DUE FROM POST OFFICE	971.16
101-000-084.000	DUE FROM OTHER FUNDS	0.00
101-000-084.155	DUE FROM ENDOWMENT	0.00
101-000-084.272	DUE FROM 272 SPECIAL REVENUE	0.00
101-000-084.371	DUE FROM 371 DEBT SERVICE	0.00
101-000-084.702	DUE FROM LB TRUST & AGENCY FD	0.00
101-000-084.727	DUE FROM PENSION	0.00
101-000-084.900	DUE FROM CAPITAL ASSET FUND	-3,634.92
101-000-084.950	DUE FROM LONG TERM DEBT	0.00
101-000-123.000	PREPAID EXPENSE	159,499.89
101-000-123.001	PREPAID EXPENSE - CONTROL.NET	11,309.00
101-000-159.000	SUBSCRIPTION ASSETS	273,324.74
101-000-160.000	ACC AMTZ - SUBSCRIPTION ASSETS	-92,037.45
Total Assets:		8,731,154.56
		<u>8,731,154.56</u>
Liability		
101-000-202.000	ACCOUNTS PAYABLE	15,874.78
101-000-209.000	ACCRUED EXPENSES	90,565.42
101-000-214.000	DUE TO OTHER FUNDS	0.00
101-000-214.272	DUE TO SPECIAL REVENUE	0.00
101-000-214.371	DUE TO DEBT SERVICE	0.00
101-000-231.001	AFLAC PAYABLE	0.00
101-000-231.002	EMPLOYEE H.S.A. PAYABLE	606.88
101-000-231.003	457 PAYABLE	0.00
101-000-257.000	ACCRUED PAYROLL	0.00
101-000-258.000	ACCRUED PAYROLL TAXES	0.00
101-000-260.000	ACCRUED VACATION PAYABLE	0.00
101-000-261.000	ACCRUED SICK LEAVE PAYABLE	0.00
101-000-301.000	SUBSCRIPTION LIABILITIES	181,151.11
Total Liability:		288,198.19
Equity		

HCDL Balance Sheet

As Of 08/31/2026

Account	Name	Balance
<u>101-000-380.000</u>	RESERVE - CAPITAL EXPENDITURE	2,128,638.44
<u>101-000-381.000</u>	SICK/VACATION/RETIREMENT RESERVE	214,798.39
<u>101-000-382.000</u>	TECHNOLOGY RESERVE	84,584.73
<u>101-000-390.000</u>	FUND BALANCE	6,488,740.64
<u>101-000-390.001</u>	FUND BALANCE - GASB 34	-592.86
Total Beginning Equity:		8,916,169.34
Total Revenue		67,291.51
Total Expense		540,504.48
Revenues Over/Under Expenses		-473,212.97
Total Equity and Current Surplus (Deficit):		8,442,956.37
Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>8,731,154.56</u></u>

HCDL Balance Sheet

As Of 08/31/2026

Account	Name	Balance
Fund: 155 - Endowment		
Assets		
<u>155-000-001.000</u>	CASH	0.00
<u>155-000-001.002</u>	ONLINE CASH	0.00
<u>155-000-082.101</u>	DUE FROM GENERAL FUND	0.00
<u>155-000-082.272</u>	DUE FROM SPECIAL REVENUE	0.00
<u>155-000-082.371</u>	DUE FROM DEBT SERVICE	0.00
<u>155-000-082.472</u>	DUE FROM EQUIPMENT AND FURNISHING	0.00
<u>155-000-084.000</u>	DUE FROM NON-EXPENDABLE	0.00
<u>155-000-184.000</u>	BENEFICIAL INT IN ASSETS CFSEM	771,208.86
<u>155-000-184.001</u>	BEN INT IN ASSETS-SONG LINE	63,036.53
<u>155-000-184.002</u>	BEN INT IN ASSETS-ROSS	34,004.11
Total Assets:		868,249.50
		868,249.50
Liability		
<u>155-000-202.000</u>	ACCOUNTS PAYABLE	0.00
<u>155-000-214.101</u>	DUE TO GENERAL FUNDS	0.00
<u>155-000-214.272</u>	DUE TO SPECIAL REVENUE	0.00
Total Liability:		0.00
Equity		
<u>155-000-375.000</u>	FUND BALANCE - SONG LINE ENDOWMEN	63,036.53
<u>155-000-376.000</u>	FUND BALANCE - J. ROSS	34,004.11
<u>155-000-390.000</u>	FUND BALANCE	771,208.86
<u>155-000-391.000</u>	FUND BALANCE - EXPENDABLE	0.00
<u>155-100-391.000</u>	FUND BALANCE - EXPENDABLE	0.00
Total Beginning Equity:		868,249.50
Total Revenue		0.00
Total Expense		0.00
Revenues Over/Under Expenses		0.00
Total Equity and Current Surplus (Deficit):		868,249.50
Total Liabilities, Equity and Current Surplus (Deficit):		868,249.50

HCDL Balance Sheet

As Of 08/31/2026

Account	Name	Balance
Fund: 272 - Special Revenue		
Assets		
<u>272-000-001.000</u>	CASH	24,458.54
<u>272-000-001.001</u>	BANK OF ANN ARBOR CHECKING	4,940.10
<u>272-000-001.002</u>	CASH - CREDIT CHECKING	407.19
<u>272-000-002.000</u>	BANK OF ANN ARBOR MONEY MARKET	615,580.39
<u>272-000-017.000</u>	MI CLASS ACCOUNT	352,710.33
<u>272-000-040.000</u>	ACCOUNTS RECEIVABLE - GENERAL	0.00
<u>272-000-056.000</u>	ACCRUED INTEREST	0.00
<u>272-000-082.000</u>	DUE FROM FRIENDS OF LIBRARY	0.00
<u>272-000-082.101</u>	DUE FROM GENERAL FUND	0.00
<u>272-000-082.155</u>	DUE FROM ENDOWMENT	0.00
<u>272-000-082.371</u>	DUE FROM DEBT SERVICE	0.00
<u>272-000-082.472</u>	DUE FROM EQUIPMENT AND FURNISHING	0.00
<u>272-000-084.000</u>	DUE FROM OTHER FUNDS	0.00
Total Assets:		998,096.55
		<u>998,096.55</u>
Liability		
<u>272-000-202.000</u>	ACCOUNTS PAYABLE	870.00
<u>272-000-214.101</u>	DUE TO GENERAL FUND	0.00
<u>272-000-214.371</u>	DUE TO DEBT SERVICE	0.00
<u>272-000-214.472</u>	DUE TO EQUIPMENT AND FURNISHING	0.00
Total Liability:		870.00
Equity		
<u>272-000-386.000</u>	TERRY RESERVE	549,508.36
<u>272-000-387.000</u>	ARCHIVES FUND BALANCE	102,955.79
<u>272-000-390.000</u>	FUND BALANCE	337,070.98
Total Beginning Equity:		989,535.13
Total Revenue		8,322.21
Total Expense		630.79
Revenues Over/Under Expenses		7,691.42
Total Equity and Current Surplus (Deficit):		997,226.55
Total Liabilities, Equity and Current Surplus (Deficit):		<u>998,096.55</u>

HCDL Balance Sheet

As Of 08/31/2026

Account	Name	Balance
Fund: 371 - Debt Service Fund		
Assets		
<u>371-000-001.000</u>	CASH	0.00
<u>371-000-082.101</u>	DUE FROM GENERAL FUND	0.00
<u>371-000-082.155</u>	DUE FROM ENDOWMENT	0.00
<u>371-000-082.272</u>	DUE FROM SPECIAL REVENUE	0.00
<u>371-000-082.472</u>	DUE FROM EQUIPMENT AND FURNISHING	0.00
Total Assets:		0.00
		0.00
Liability		
<u>371-000-202.000</u>	ACCOUNTS PAYABLE	0.00
<u>371-000-214.101</u>	DUE TO GENERAL FUND	0.00
<u>371-000-214.272</u>	DUE TO SPECIAL REVENUE	0.00
<u>371-000-214.472</u>	DUE TO EQUIPMENT AND FURNISHING	0.00
<u>371-000-251.000</u>	ACCRUED INTEREST PAYABLE	3,462.50
<u>371-000-300.000</u>	BONDS PAYABLE	1,385,000.00
Total Liability:		1,388,462.50
Equity		
<u>371-000-390.000</u>	FUND BALANCE	0.00
<u>371-000-390.001</u>	FUND BALANCE - EXPENDABLE	-1,388,462.50
Total Beginning Equity:		-1,388,462.50
Total Revenue		0.00
Total Expense		0.00
Revenues Over/Under Expenses		0.00
Total Equity and Current Surplus (Deficit):		-1,388,462.50
Total Liabilities, Equity and Current Surplus (Deficit):		0.00



Account	Name	Beginning Cash Balance	Net Change	Ending Balance
101 - General Fund				
101-000-001.000	CASH - CHECKING.	119,507.35	50,839.51	170,346.86
101-000-001.002	CASH -CREDIT CHECKING	2,921.44	910.12	3,831.56
101-000-002.000	BOAA MONEY MARKET	6,977,521.38	(242,526.75)	6,734,994.63
101-000-002.001	COMERICA MMKT	-	-	-
101-000-002.002	COMERICA MMKT - CAPITAL RESERVE	-	-	-
101-000-002.003	COMERICA - TECHNOLOGY RESERVE	-	-	-
101-000-002.004	FNB MMKT-TECHNOLOGY	137,792.77	-	137,792.77
101-000-007.000	CASH-PAYROLL CHECKING	510.00	-	510.00
101-000-017.000	MI CLASS - GENERAL	775,993.08	2,502.56	778,495.64
101-000-018.000	MI CLASS - CAPITAL RESERVE	446,266.96	1,453.48	447,720.44
101-000-019.000	MI CLASS - TECHNOLOGY RESERVE	107,457.43	347.81	107,805.24
Fund 101 - General Fund Total:		\$ 8,567,970.41	\$ (186,473.27)	\$ 8,381,497.14
155 - Endowment				
Beginning Cash Balance				
155-000-001.000	CASH		-	-
155-000-001.002	ONLINE CASH		-	-
Total Beginning Cash Balance:		-	-	-
272 - Special Revenue				
272-000-001.000	CASH	24,095.94	362.60	24,458.54
272-000-001.001	BOAA CHECKING	5,000.00	(59.90)	4,940.10
272-000-001.002	CASH - CREDIT CHECKING	165.65	241.54	407.19
272-000-002.000	BOAA MONEY MARKET	613,404.27	2,176.12	615,580.39
272-000-017.000	MI CLASS	351,572.40	1,137.93	352,710.33
Fund 272 - Special Revenue Total:		\$ 994,238.26	\$ 3,858.29	\$ 998,096.55
371 - Debt Service Fund				
Beginning Cash Balance				
371-000-001.000	CASH	-	-	-
Fund 371 - Debt Service Fund Total:		-	-	-
Grand Total		9,562,208.67	(182,614.98)	9,379,593.69

Howell Carnegie District Library Board of Trustees
Director's Report for September 8, 2026

BOARD MEETING AGENDA

A-Sept 8, 2026 Agenda

CALL TO ORDER/APPROVAL OF AGENDA

ATTENDANCE

IN-SERVICE TRAINING: Amber Sheerin, Program and Events Director
Michigan Library Association
Topic: Advocacy

POTENTIAL MOTIONS FOR ACTION AND DISCUSSION ITEMS

- Potential motions are included in italics for each action item.

CONSENT AGENDA:

I move to approve the consent agenda.

- A. Board of Trustees Meeting and Closed Session Minutes from August 11, 2026
(closed session minutes will be provided at the board meeting)

B-Consent Agenda A-board_minutes_8-11-26

- B. Bills & Payrolls

B-Consent Agenda B-Payment Register

B-Consent Agenda B-Payroll Bill

- C. Resolutions

Resolution 26-18 to amend the budget for fiscal year 2025-2026

B-Consent Agenda C-Resolution 26-18 to amend the budget for fiscal year 2025-2026

Resolution 26-19 to authorize transfer of funds from reserve to revenue

B-Consent Agenda C-Resolution 26-19 to authorize transfer of funds from reserve to revenue

During audit preparations, the retainage for the ramp and steps project was added to the capital expenditures account, increasing the total beyond the budgeted amount. The above resolutions will add funds to the budget and allow the transfer from the reserve account to revenue.

FINANCE:

1. I haven't received the total for the August 2026 penal fines.
2. The monthly budgetary status report and balance sheet are attached.
3. Treasurer's Report

C-Financial Information A- Monthly Budgetary Status Report

C-Financial Information B- Balance Sheet

C-Treasurer's Report -August 2026 Monthly Summary

COMMITTEE REPORTS - None

ACTION ITEMS

UNFINISHED BUSINESS: None

NEW BUSINESS: None

DISCUSSION ITEMS:

- TLN Trustee Summit

TLN will convene a summit of our board and representatives of each member library's board to learn about and discuss current issues and best practices for library boards, and to share ideas among libraries of similar size and structure.

This year's topics include:

Board & Director Partnerships: Roles & Responsibilities
The Board's Role in Crisis Management

Save the Date

Friday, April 23, 2027

10 am-3 pm

Location

Vistatech Center at Schoolcraft College
18602 Haggerty Rd
Livonia, Michigan 48152

- Trustee Holiday Gathering

Update at the meeting.

- Service Spotlight

MISCELLANEOUS FOLLOW-UPS AND UPDATES:

- None

LIBRARY EVENTS:

- **Youth Services (family, children, and teens)** [calendar of events](#).



[11-11:30 am](#) or [12:30-1pm](#)



- Reference or Adult Programming [calendar of events](#).

League of Women Voters Candidate Forum:

[Cromaine District Library Board, Monday, Sept 14 6-7pm](#)
[49th District State Representative, Monday, Sept 14 7:15-8:15pm](#)
[Brighton Area School Board, Wednesday, Sept 16 6-7pm](#)
[Howell Public School Board, Wednesday, Sept 23 6-7pm](#)



COMMUNITY ENGAGEMENT:

- Youth Services staff will be out in full force at the upcoming school open houses.
- The library is participating in the Together We Remember: 25th Observation of the September 11, 2001 Flag Ceremony. Timeline for the event:
 - 4:00 pm** Community Gathering - Gather with neighbors, first responders, veterans, and community members for fellowship and remembrance.
 - 6:30 pm** - Flag Ceremony and Candlelight Walk - Honor the lives lost, the heroes who served, and the resilience of our nation.
 - 7:30 pm** - Victory Concert at First Presbyterian Church of Howell

TRUSTEE NOTEBOOK:

Updates:

- Board Committees
- Training Topics
- Director Performance Evaluation Procedure
- Director Evaluation Form