Coopersville Area
District Library

Monthly Board Meeting
Place: 333 Ottawa Street, Coopersville MI 49404
Time: 7:00 pm
Date: September 16, 2026

Agenda

1. **Call to Order**
2. **Approval of Agenda** **(m)** **p. 1-2**
3. **Approval of the Minutes (August 19, 2026 Meeting)** **(m)** **p. 3-4**
4. **Public Comment:**
5. **Financial Reports**
    a. September Operations: Balance Sheets & Budget vs. Actual **(r)** **p. 5-12**
    b. Approve August expenditures, including ACH transactions #21660-21669 totaling $41,084.83 **(m)** **p. 13-14**
    c. Approve September checks to date, including ACH transactions #21670-21676 totaling $10,523.87 **(m)** **p. 15**
    d. Statement of Income **(r)** **p. 16-19**
    e. Visa Reconciliation Detail **(r)** **p. 20**
    f. CADL Building Expansion Budget Performance **(r)** **p. 21**
6. **Correspondence/Marketing** **(r)** **p. 22-23**
    a. CADL Press Releases
    b. October Calendar
    c. Programming Flyers
7. **Director's Report** **(r)** **p. 24-25**
8. **Committee Reports** **(r)**
    a. **Finance -** **p.26-27**
9. **Unfinished Business**
10. **New Business**
    a. Copier Quotes **(m)** **p. 28-29**
    b. Phone Quotes **(m)** **p. 30**
    c. Bylaw Language Update (previously approved changes) **(m)** **p. 31-41**

d. Recommendation from the Finance Committee - MERS Surplus **(m)** **p. 42-44**
e. Budget Adjustments **(m)** **p. 45-52**
    i. Recommendation from the Finance Committee - Fines and Rental Fee Free **(m)** **p. 53-54**
    ii. Recommendations from the Personnel Committee - Staff Raises **(m)** **p.55-57**
    iii. Recommendations from the Personnel Committee - Full-time Adult Services **(m)** **p. 58-59**

11. **Public/board Comments:**
12. **Next Meeting: Board meeting October 21, 2026 at 7PM**

(m) - motion, (r) - receive and file, (i) - information, (d) - discussion

Coopersville Area District Library
333 Ottawa Street
Coopersville, MI 49404

Minutes from August 19, 2026 Board Meeting

Call to Order: President Sue Boomgaard-Rasch called the meeting to order at 7:00 pm.

Members Present: Sue Boomgaard-Rasch, Pat Lindberg, Stephanie Mayrose, Greg Dunn, Amy Deming, Roland DeVries, Norine Fox

Staff Present: Elyshia Hoekstra/Director

Absent: Kathi Waldecker

M/S (P. Lindberg, S. Mayrose) to approve August 19, 2026 agenda with the addition of asphalt quote from All Seasons Innovations dated August 14, 2026 (Page 1). Motion carried.

M/S (A. Deming, R. DeVries) to approve July 15, 2026 Board Meeting minutes (Pages 2-3). Motion carried.

Public Present/Comments: No public present but Director Elyshia announced that she is expecting her fourth child. Congratulations Elyshia!

Financial Reports:

A. **Informational review to receive and file August Operations: Balance Sheets & Budget vs. Actual (Pages 4-6).**

B. **M/S (A. Deming, S. Mayrose) to approve** July expenditures, including ACH transactions #21635-21659 totaling $43,828.81 (Pages 7-8). Motion carried.

C. **M/S (R. DeVries, P. Lindberg) to approve** August checks to date, including ACH transactions (no checks so far) totaling $77.06 (Page 9). Motion carried.

D. **Informational review to receive and file Statement of Income (Page 10-11).**

E. **Informational review to receive and file Visa Reconciliation Detail (Page 13).**

F. **Informational review to receive and file CADL Building Expansion Budget Performance (Page 14).**

Correspondence/Marketing: – Pages 15-18 – Informational review to receive and file

A. CADL Press Releases
B. September Calendar
C. Programming Flyers

**Board members would be very interested in a demonstration night for the Makerspace.*
**Some board members are interested in starting a Mah Jongg club or instruction at CADL. Four Points-Center for Successful Aging, in Grand Haven, offers Mah Jongg. Perhaps someone there could provide extension services or suggest someone who could get us started. A board member mentioned that Mah Jongg players gather at the Coopersville Brewery. Perhaps we can contact someone there for more information.*

<u>Director's Report</u>: – Pages 19-21 -Informational review to receive and file
**Because Elyshia will be on maternity leave in December there was discussion about having the staff holiday gathering after the holidays in 2027.*
**Elyshia distributed a 2025-2026 "Our Impact in Numbers" flyer which can be shared at city or township meetings. It summarizes CADL's programming, materials collection, budgeting, staff, and volunteers.*

<u>Committee Reports:</u> None

<u>Unfinished Business</u>: None

<u>New Business:</u>

A. **Change Order from BCI Construction – Page 22**

M/S (R. DeVries, P. Lindberg) to approve August 11, 2026 Change Order from BCI Construction regarding the exterior gutter (Page 22). MOTION DENIED.

M/S (R. DeVries, A. Deming) to approve an expenditure of up to $4,000.00 for the most cost-efficient solution for the south west exterior gutter problem (Page 22). Motion carried.
**Director and board went outdoors to assess the gutter situation and would like to avoid cutting into the ramp and redirecting water to the downspout that would drain onto the southside sidewalk.*
**Perhaps the gutter can be re-pitched to the south east downspout.*

B. **Par Plan Grant Resolution – Page 23**

M/S (S. Mayrose, P. Lindberg) to approve the Michigan Township Participating Plan Grant Application in the amount of $2,700.00 to assist in purchasing Smart Thermostats (Page 23). Motion carried.

C. **Parking Lot Quotes – Pages 24-28**

M/S (A. Deming, G. Dunn) to approve the parking lot improvements quote from Superior Asphalt, Inc. of $7,625.00 for parking lot sealing and $3,040.00 for sidewalk repairs. Total amount $10,665. (Page 25). Motion carried.

<u>Public/Board Comments</u>:

**Roland D. expressed concern regarding the trees in the detention pond. Were they cut and then grew back? AWM reviewed the pond and suggested a fall cut is better than a spring cut.*

<u>Adjournment</u>: 8:50 pm.

<u>Next Board Meeting</u>: September 16, 2026 at 7:00 pm.

COOPERSVILLE AREA DISTRICT LIBRARY

Balance Sheet

As of September 7, 2026

	TOTAL	
	AS OF SEP 7, 2026	AS OF SEP 7, 2025 (PY)
ASSETS		
Current Assets		
Bank Accounts		
101-001 Choice One - Checking	125,520.77	72,297.22
101-003 ICS-FDIC Savings	0.00	0.00
101-003-1 General ICS Savings	392,511.52	388,874.80
101-003-2 Dedicated ICS - Capital Projects	40,000.00	40,000.00
Total 101-003 ICS-FDIC Savings	**432,511.52**	**428,874.80**
101-004 Building Debt Fund	38,134.75	58,729.05
101-005a Murray CD	15,073.58	14,771.54
101-007 Business Primary Share (Consumers Credit Union)	25.00	25.00
101-008 Consumers Credit Union	63,392.08	61,191.12
Total Bank Accounts	**$674,657.70**	**$635,888.73**
Accounts Receivable		
101-018 Accounts Receivable	0.00	-10.99
Total Accounts Receivable	**$0.00**	**$ -10.99**
Other Current Assets		
QuickBooks Tax Holding Account	6,356.57	
Total Other Current Assets	**$6,356.57**	**$0.00**
Total Current Assets	**$681,014.27**	**$635,877.74**
TOTAL ASSETS	**$681,014.27**	**$635,877.74**
LIABILITIES AND EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
101-202 Accounts Payable	4,156.06	-567.83
Total Accounts Payable	**$4,156.06**	**$ -567.83**
Credit Cards		
101-211 VISA	2,564.11	458.27

COOPERSVILLE AREA DISTRICT LIBRARY

Balance Sheet

As of September 7, 2026

	TOTAL	
	AS OF SEP 7, 2026	AS OF SEP 7, 2025 (PY)
Total Credit Cards	**$2,564.11**	**$458.27**
Other Current Liabilities		
101-258 Payroll Liabilities	5,667.27	5,566.49
AFLAC	55.89	18.63
Alerus Retirement	-3,510.28	0.00
Empower	3,375.58	
Federal Taxes (941/943/944)	4,610.20	4,771.81
Health Insurance-20% of premium	0.50	47.77
IRA-roth	98.80	
MI Income Tax	1,553.98	1,466.10
MI Local Tax	35.04	148.10
Total 101-258 Payroll Liabilities	**11,886.98**	**12,018.90**
Total Other Current Liabilities	**$11,886.98**	**$12,018.90**
Total Current Liabilities	**$18,607.15**	**$11,909.34**
Total Liabilities	**$18,607.15**	**$11,909.34**
Equity		
101-370 Committed Fund Balance	250,000.00	250,000.00
3000 Opening Bal Equity	244,449.10	244,449.10
3900 Retained Earnings	192,589.20	176,773.09
Net Income	-24,631.18	-47,253.79
Total Equity	**$662,407.12**	**$623,968.40**
TOTAL LIABILITIES AND EQUITY	**$681,014.27**	**$635,877.74**

Budget vs. Actuals_Budget_FY27_P&L_Class_Report
July, 2026-June, 2027

	1-GENERAL OPERATIONS				TOTAL			
	Actual	Budget	Over budget by	Percent of budget	Actual	Budget	Over budget by	Percent of budget
Income								
101-539 State								
101-540 Grants, State								
541-6 Continuing Education	0.00		0.00		0.00		0.00	
Total for 101-540 Grants, State	**0.00**		**0.00**		**$0.00**		**$0.00**	
101-541 State Aid,CADL	0.00	12,000.00	-12,000.00	0.0 %	0.00	12,000.00	-12,000.00	0.0 %
101-542 E-Rate Reimbursement	240.24	2,000.00	-1,759.76	12.01 %	240.24	2,000.00	-1,759.76	12.01 %
101-573 LCSA / PPT Act		5,000.00	-5,000.00	0.0 %		5,000.00	-5,000.00	0.0 %
Total for 101-539 State	**240.24**	**19,000.00**	**-18,759.76**	**1.26 %**	**$240.24**	**$19,000.00**	**-$18,759.76**	**1.26 %**
101-600 Charges for Services								
101-628 Cash Drawer								
628-10 Over/Under	0.28		0.28		0.28		0.28	
628-1 Photocopier	417.60	2,000.00	-1,582.40	20.88 %	417.60	2,000.00	-1,582.40	20.88 %
628-2 Fax	104.00	700.00	-596.00	14.86 %	104.00	700.00	-596.00	14.86 %
628-3 DVDs Rentals	174.00	1,000.00	-826.00	17.4 %	174.00	1,000.00	-826.00	17.4 %
628-5 Game Rentals	117.75	300.00	-182.25	39.25 %	117.75	300.00	-182.25	39.25 %
628-6 Room Rentals	200.00	800.00	-600.00	25.0 %	200.00	800.00	-600.00	25.0 %
628-7 Lost Card	18.00	100.00	-82.00	18.0 %	18.00	100.00	-82.00	18.0 %
628-9 Donations	8.40	500.00	-491.60	1.68 %	8.40	500.00	-491.60	1.68 %
Total for 101-628 Cash Drawer	**1,040.03**	**5,400.00**	**-4,359.97**	**19.26 %**	**$1,040.03**	**$5,400.00**	**-$4,359.97**	**19.26 %**
Total for 101-600 Charges for Services	**1,040.03**	**5,400.00**	**-4,359.97**	**19.26 %**	**$1,040.03**	**$5,400.00**	**-$4,359.97**	**19.26 %**
101-655 Fines & Forteitures		0.00	0.00			$0.00	$0.00	
655-2 Cash Drawer - Lost Items	126.93	100.00	26.93	126.93 %	126.93	100.00	26.93	126.93 %
655-3 Cash Drawer - Materials Fines	486.83	3,600.00	-3,113.17	13.52 %	486.83	3,600.00	-3,113.17	13.52 %
655-4 Ottawa Co Penal Fines	0.00	29,000.00	-29,000.00	0.0 %	0.00	29,000.00	-29,000.00	0.0 %
655-5 Fines & Forfeitures - Other		500.00	-500.00	0.0 %		500.00	-500.00	0.0 %
Total for 101-655 Fines & Forteitures	**613.76**	**33,200.00**	**-32,586.24**	**1.85 %**	**$613.76**	**$33,200.00**	**-$32,586.24**	**1.85 %**
101-664 Investment Earnings								
101-665 Interest, MoneyMarket Savings	4,040.19	8,500.00	-4,459.81	47.53 %	4,040.19	8,500.00	-4,459.81	47.53 %
Total for 101-664 Investment Earnings	**4,040.19**	**8,500.00**	**-4,459.81**	**47.53 %**	**$4,040.19**	**$8,500.00**	**-$4,459.81**	**47.53 %**
101-401 Property Taxes								
101-405 Local, Chester Twp Millage		71,000.00	-71,000.00	0.0 %		71,000.00	-71,000.00	0.0 %
101-406 Local,Polkton Twp Millage		115,000.00	-115,000.00	0.0 %		115,000.00	-115,000.00	0.0 %
101-407 Local, Wright Twp Millage		118,000.00	-118,000.00	0.0 %		118,000.00	-118,000.00	0.0 %
101-408 Local,Coopersville Millage		114,000.00	-114,000.00	0.0 %		114,000.00	-114,000.00	0.0 %
404-2 Delinquent Property Taxes		5,000.00	-5,000.00	0.0 %		5,000.00	-5,000.00	0.0 %
Total for 101-401 Property Taxes		**423,000.00**	**-423,000.00**	**0.0 %**		**$423,000.00**	**-$423,000.00**	**0.0 %**

	1-GENERAL OPERATIONS				TOTAL			
	Actual	Budget	Over budget by	Percent of budget	Actual	Budget	Over budget by	Percent of budget
101-501 Federal		0.00	0.00			0.00	0.00	
101-580 Local Grants								
580-10 LeMieux Designaged Fund		3,800.00	-3,800.00	0.0 %		3,800.00	-3,800.00	0.0 %
580-15 Westrate Fund		4,500.00	-4,500.00	0.0 %		4,500.00	-4,500.00	0.0 %
580-1 CADL Endowment Fund (VanDongen)		1,200.00	-1,200.00	0.0 %		1,200.00	-1,200.00	0.0 %
580-2 CAYAC		1,000.00	-1,000.00	0.0 %		1,000.00	-1,000.00	0.0 %
580-4 Coopersville Foundation		1,500.00	-1,500.00	0.0 %		1,500.00	-1,500.00	0.0 %
580-9 Driedger Fund		200.00	-200.00	0.0 %		200.00	-200.00	0.0 %
Total for 101-580 Local Grants		**12,200.00**	**-12,200.00**	**0.0 %**		**$12,200.00**	**-$12,200.00**	**0.0 %**
101-672 Other Revenue								
101-674 Private Contributions/Donations								
101-675 Donations, Memorial		0.00	0.00			0.00	0.00	
101-676 Donations, Rotary		2,500.00	-2,500.00	0.0 %		2,500.00	-2,500.00	0.0 %
101-677 Donations, Friends		500.00	-500.00	0.0 %		$500.00	-$500.00	0.0 %
677-2 Staff Meeting		400.00	-400.00	0.0 %		400.00	-400.00	0.0 %
677-6 Tween Space		0.00	0.00			0.00	0.00	
750-i Virtual Programming		0.00	0.00			0.00	0.00	
Total for 101-677 Donations, Friends		**900.00**	**-900.00**	**0.0 %**		**$900.00**	**-$900.00**	**0.0 %**
101-678 Sportsmen's Club		600.00	-600.00	0.0 %		600.00	-600.00	0.0 %
101-679 Coopersville Historical Society		0.00	0.00			0.00	0.00	
101-680 Donations, Other								
682-1 VOX Books		0.00	0.00			0.00	0.00	
Total for 101-680 Donations, Other		**0.00**	**0.00**			**$0.00**	**$0.00**	
681-1 Summer Reading Program		500.00	-500.00	0.0 %		500.00	-500.00	0.0 %
684-2 Winter Reading Club		450.00	-450.00	0.0 %		450.00	-450.00	0.0 %
Total for 101-674 Private Contributions/Donations		**4,950.00**	**-4,950.00**	**0.0 %**		**$4,950.00**	**-$4,950.00**	**0.0 %**
Total for 101-672 Other Revenue		**4,950.00**	**-4,950.00**	**0.0 %**		**$4,950.00**	**-$4,950.00**	**0.0 %**
101-690 Other Financing Sources								
692-3 MERS Unassigned Fund Balance		0.00	0.00			0.00	0.00	
692-4 Misc. Revenue		0.00	0.00			0.00	0.00	
692-5 Capital Projects Funds		0.00	0.00			0.00	0.00	
692-6 Unassigned Fund Balance		0.00	0.00			0.00	0.00	
Total for 101-690 Other Financing Sources		**0.00**	**0.00**			**$0.00**	**$0.00**	
Total for Income	**5,934.22**	**506,250.00**	**-500,315.78**	**1.17 %**	**$5,934.22**	**$506,250.00**	**-$500,315.78**	**1.17 %**
Cost of Goods Sold								
Gross Profit	**5,934.22**	**506,250.00**	**-500,315.78**	**1.17 %**	**$5,934.22**	**$506,250.00**	**-$500,315.78**	**1.17 %**

	1-GENERAL OPERATIONS				TOTAL			
	Actual	Budget	Over budget by	Percent of budget	Actual	Budget	Over budget by	Percent of budget
Expenses								
101-701 Personnel Services								
701-a Salary,Wages	40,759.47	232,800.00	-192,040.53	17.51 %	40,759.47	232,800.00	-192,040.53	17.51 %
701-b Alerus 457	125.19	3,700.00	-3,574.81	3.38 %	125.19	3,700.00	-3,574.81	3.38 %
701-d Payroll Expenses	254.00	1,600.00	-1,346.00	15.88 %	254.00	1,600.00	-1,346.00	15.88 %
701-e Payroll taxes	2,972.95	17,800.00	-14,827.05	16.7 %	2,972.95	17,800.00	-14,827.05	16.7 %
701-f AFLAC Short Term Disb.	459.36	4,500.00	-4,040.64	10.21 %	459.36	4,500.00	-4,040.64	10.21 %
701-g Health/Dental Insurance	2,930.08	17,000.00	-14,069.92	17.24 %	2,930.08	17,000.00	-14,069.92	17.24 %
701-h Insurance, Operations	8,421.00	7,500.00	921.00	112.28 %	8,421.00	7,500.00	921.00	112.28 %
701-i MERS - Minimum Payment	6,273.00	26,900.00	-20,627.00	23.32 %	6,273.00	26,900.00	-20,627.00	23.32 %
701-l Staff Meetings	125.78	400.00	-274.22	31.45 %	125.78	400.00	-274.22	31.45 %
701-c Bonus		3,200.00	-3,200.00	0.0 %		3,200.00	-3,200.00	0.0 %
701-n Board Compensation		1,000.00	-1,000.00	0.0 %		1,000.00	-1,000.00	0.0 %
Total for 101-701 Personnel Services	**62,320.83**	**316,400.00**	**-254,079.17**	**19.7 %**	**$62,320.83**	**$316,400.00**	**-$254,079.17**	**19.7 %**
101-726 Supplies								
101-727 Operating Supplies								
727-a Collection Supplies	224.77	2,000.00	-1,775.23	11.24 %	224.77	2,000.00	-1,775.23	11.24 %
727-b Computer/Printing Supplies	35.99	400.00	-364.01	9.0 %	35.99	400.00	-364.01	9.0 %
727-c Office Supplies (paper included	71.09	1,500.00	-1,428.91	4.74 %	71.09	1,500.00	-1,428.91	4.74 %
727-d Postage	82.00	400.00	-318.00	20.5 %	82.00	400.00	-318.00	20.5 %
727-e Supplies, Building/Janitorial	129.35	2,000.00	-1,870.65	6.47 %	129.35	2,000.00	-1,870.65	6.47 %
Total for 101-727 Operating Supplies	**543.20**	**6,300.00**	**-5,756.80**	**8.62 %**	**$543.20**	**$6,300.00**	**-$5,756.80**	**8.62 %**
728 Programming Supplies	-21.56		-21.56		-$21.56		-$21.56	
728-a Adult Programs	476.90	1,000.00	-523.10	47.69 %	476.90	1,000.00	-523.10	47.69 %
728-d Early Literacy Programming	861.88	1,000.00	-138.12	86.19 %	861.88	1,000.00	-138.12	86.19 %
728-f Summer Reading Clubs	-25.57	2,006.00	-2,031.57	-1.27 %	-25.57	2,006.00	-2,031.57	-1.27 %
728-h Tween Programming	115.75	800.00	-684.25	14.47 %	115.75	800.00	-684.25	14.47 %
728-j Makers Space	292.83	600.00	-307.17	48.8 %	292.83	600.00	-307.17	48.8 %
728-b Advertising/Marketing/Printing		350.00	-350.00	0.0 %		350.00	-350.00	0.0 %
728-c Artwork/Decorations/Signage		200.00	-200.00	0.0 %		200.00	-200.00	0.0 %
728-e General Programming		750.00	-750.00	0.0 %		750.00	-750.00	0.0 %
728-g Teen Programming		1,000.00	-1,000.00	0.0 %		1,000.00	-1,000.00	0.0 %
728-i Winter Reading Program		500.00	-500.00	0.0 %		500.00	-500.00	0.0 %
728-k Story Walk		200.00	-200.00	0.0 %		200.00	-200.00	0.0 %
Total for 728 Programming Supplies	**1,700.23**	**8,406.00**	**-6,705.77**	**20.23 %**	**$1,700.23**	**$8,406.00**	**-$6,705.77**	**20.23 %**
Total for 101-726 Supplies	**2,243.43**	**14,706.00**	**-12,462.57**	**15.26 %**	**$2,243.43**	**$14,706.00**	**-$12,462.57**	**15.26 %**

	1-GENERAL OPERATIONS				TOTAL			
	Actual	Budget	Over budget by	Percent of budget	Actual	Budget	Over budget by	Percent of budget
101-800 Other Services & Charges								
805 Professional/Contract Services								
805-c Financial Services	75.00	420.00	-345.00	17.86 %	75.00	420.00	-345.00	17.86 %
805-d5 Rugs	152.25	1,400.00	-1,247.75	10.88 %	152.25	1,400.00	-1,247.75	10.88 %
805-d Janitorial Service								
805-d1 Carpet Cleaning	2,324.00	2,500.00	-176.00	92.96 %	2,324.00	2,500.00	-176.00	92.96 %
805-d2 Cleaning Service	1,603.32	9,700.00	-8,096.68	16.53 %	1,603.32	9,700.00	-8,096.68	16.53 %
805-d3 Gutter Cleaning		250.00	-250.00	0.0 %		250.00	-250.00	0.0 %
805-d4 Window Cleaning		710.00	-710.00	0.0 %		710.00	-710.00	0.0 %
Total for 805-d Janitorial Service	**3,927.32**	**13,160.00**	**-9,232.68**	**29.84 %**	**$3,927.32**	**$13,160.00**	**-$9,232.68**	**29.84 %**
805-a Audit Services		7,200.00	-7,200.00	0.0 %		7,200.00	-7,200.00	0.0 %
805-b Computer Tech Support								
805-b1 Erate - Broadband Services Monthly Fees		4,000.00	-4,000.00	0.0 %		4,000.00	-4,000.00	0.0 %
805-b2 Off-Site Contract Renewals		150.00	-150.00	0.0 %		150.00	-150.00	0.0 %
Total for 805-b Computer Tech Support		**4,150.00**	**-4,150.00**	**0.0 %**		**$4,150.00**	**-$4,150.00**	**0.0 %**
805-j Legal Fees		1,000.00	-1,000.00	0.0 %		1,000.00	-1,000.00	0.0 %
805-k Performers-Professional		2,500.00	-2,500.00	0.0 %		2,500.00	-2,500.00	0.0 %
805-m Workshops, Inservice		2,300.00	-2,300.00	0.0 %		2,300.00	-2,300.00	0.0 %
Total for 805 Professional/Contract Services	**4,154.57**	**32,130.00**	**-27,975.43**	**12.93 %**	**$4,154.57**	**$32,130.00**	**-$27,975.43**	**12.93 %**
808 Travel	31.77	900.00	-868.23	3.53 %	31.77	900.00	-868.23	3.53 %
850 Telephone/Telecommunications	1,042.39	2,800.00	-1,757.61	37.23 %	1,042.39	2,800.00	-1,757.61	37.23 %
880 Dues & Fees								
880-b Bank Fees, Operations Acct	20.00	50.00	-30.00	40.0 %	20.00	50.00	-30.00	40.0 %
880-d Credit Card Fees	39.68	150.00	-110.32	26.45 %	39.68	150.00	-110.32	26.45 %
880-e Credit Card Fees - Friends	-252.00	0.00	-252.00		-252.00	0.00	-252.00	
880-h Licensing/Subscription Fees	314.13	8,000.00	-7,685.87	3.93 %	$314.13	$8,000.00	-$7,685.87	3.93 %
880-h1 Movie License-Sportmens Club	303.08	700.00	-396.92	43.3 %	303.08	700.00	-396.92	43.3 %
Total for 880-h Licensing/Subscription Fees	**617.21**	**8,700.00**	**-8,082.79**	**7.09 %**	**$617.21**	**$8,700.00**	**-$8,082.79**	**7.09 %**
880-j LLC Fees	4,651.33	20,000.00	-15,348.67	23.26 %	4,651.33	20,000.00	-15,348.67	23.26 %
880-k Membership Dues	100.00	2,000.00	-1,900.00	5.0 %	100.00	2,000.00	-1,900.00	5.0 %
880-c Collection Agency Fee		0.00	0.00			0.00	0.00	
880-f Dues & Fees, other		100.00	-100.00	0.0 %		100.00	-100.00	0.0 %
Total for 880 Dues & Fees	**5,176.22**	**31,000.00**	**-25,823.78**	**16.7 %**	**$5,176.22**	**$31,000.00**	**-$25,823.78**	**16.7 %**
920 Utilites								
920-a Electric - Consumers Energy	3,675.10	15,000.00	-11,324.90	24.5 %	3,675.10	15,000.00	-11,324.90	24.5 %
920-b Gas - MI Gas Utilities	199.82	3,200.00	-3,000.18	6.24 %	199.82	3,200.00	-3,000.18	6.24 %
920-d Water & Sewer - City	60.65	1,600.00	-1,539.35	3.79 %	60.65	1,600.00	-1,539.35	3.79 %
920-c Trash - Republic Services		160.00	-160.00	0.0 %		160.00	-160.00	0.0 %
Total for 920 Utilites	**3,935.57**	**19,960.00**	**-16,024.43**	**19.72 %**	**$3,935.57**	**$19,960.00**	**-$16,024.43**	**19.72 %**

	1-GENERAL OPERATIONS				TOTAL			
	Actual	Budget	Over budget by	Percent of budget	Actual	Budget	Over budget by	Percent of budget
930 Equipment Service/Repair								
930-b Copier	974.62	3,850.00	-2,875.38	25.31 %	974.62	3,850.00	-2,875.38	25.31 %
930-d Fire/Security Equip	182.18		182.18		$182.18		$182.18	
930-d1 Monthly Fees	373.16	3,400.00	-3,026.84	10.98 %	373.16	3,400.00	-3,026.84	10.98 %
930-d2 On-Site Repairs & Service Calls		200.00	-200.00	0.0 %		200.00	-200.00	0.0 %
Total for 930-d Fire/Security Equip	**555.34**	**3,600.00**	**-3,044.66**	**15.43 %**	**$555.34**	**$3,600.00**	**-$3,044.66**	**15.43 %**
930-g Pest Control	450.00	325.00	125.00	138.46 %	450.00	325.00	125.00	138.46 %
930-a Audio/Visual Equipment		3,000.00	-3,000.00	0.0 %		3,000.00	-3,000.00	0.0 %
930-e Generator		700.00	-700.00	0.0 %		700.00	-700.00	0.0 %
930-f Heating & Cooling		1,500.00	-1,500.00	0.0 %		1,500.00	-1,500.00	0.0 %
930-h Window Blinds		150.00	-150.00	0.0 %		150.00	-150.00	0.0 %
930-i Electrical		350.00	-350.00	0.0 %		350.00	-350.00	0.0 %
930-j Plumbing		500.00	-500.00	0.0 %		500.00	-500.00	0.0 %
930-k Repairs, Misc.		200.00	-200.00	0.0 %		200.00	-200.00	0.0 %
Total for 930 Equipment Service/Repair	**1,979.96**	**14,175.00**	**-12,195.04**	**13.97 %**	**$1,979.96**	**$14,175.00**	**-$12,195.04**	**13.97 %**
931 Grounds Service/Repairs	-59.80		-59.80		-$59.80		-$59.80	
931-d Sprinkler Service								
931-d2 Sprinkler Parts	58.20	250.00	-191.80	23.28 %	58.20	250.00	-191.80	23.28 %
931-d1 Contract Services		550.00	-550.00	0.0 %		550.00	-550.00	0.0 %
Total for 931-d Sprinkler Service	**58.20**	**800.00**	**-741.80**	**7.28 %**	**$58.20**	**$800.00**	**-$741.80**	**7.28 %**
931-a Grounds, Misc.		500.00	-500.00	0.0 %		500.00	-500.00	0.0 %
931-b Lawn Service		2,500.00	-2,500.00	0.0 %		2,500.00	-2,500.00	0.0 %
931-c Snow Removal		2,000.00	-2,000.00	0.0 %		2,000.00	-2,000.00	0.0 %
Total for 931 Grounds Service/Repairs	**-1.60**	**5,800.00**	**-5,801.60**	**-0.03 %**	**-$1.60**	**$5,800.00**	**-$5,801.60**	**-0.03 %**
955 Misc. Expenses		100.00	-100.00	0.0 %		100.00	-100.00	0.0 %
Total for 101-800 Other Services & Charges	**16,318.88**	**106,865.00**	**-90,546.12**	**15.27 %**	**$16,318.88**	**$106,865.00**	**-$90,546.12**	**15.27 %**
101-970 Capital Outlay								
101-973 Materials								
973-c DVDs	135.66	1,500.00	-1,364.34	9.04 %	135.66	1,500.00	-1,364.34	9.04 %
973-d Video Games	194.37	1,000.00	-805.63	19.44 %	194.37	1,000.00	-805.63	19.44 %
973-f Library of Things Collection	533.28	1,000.00	-466.72	53.33 %	533.28	1,000.00	-466.72	53.33 %
973-g Digital Collections	6,341.33	21,500.00	-15,158.67	29.49 %	6,341.33	21,500.00	-15,158.67	29.49 %
973-h Printed Materials (Books)	3,263.57	29,000.00	-25,736.43	11.25 %	3,263.57	29,000.00	-25,736.43	11.25 %
973-i Lost & Damaged Items	27.99	250.00	-222.01	11.2 %	27.99	250.00	-222.01	11.2 %
973-a Digitizing Project		1,350.00	-1,350.00	0.0 %		1,350.00	-1,350.00	0.0 %
973-b Periodicals/Newspapers		900.00	-900.00	0.0 %		900.00	-900.00	0.0 %
973-e Audio Materials		2,000.00	-2,000.00	0.0 %		2,000.00	-2,000.00	0.0 %
973-k Non-traditional (Hotspots)		5,300.00	-5,300.00	0.0 %		5,300.00	-5,300.00	0.0 %
Total for 101-973 Materials	**10,496.20**	**63,800.00**	**-53,303.80**	**16.45 %**	**$10,496.20**	**$63,800.00**	**-$53,303.80**	**16.45 %**

Budget vs. Actuals_Budget_FY27_P&L_Class_Report
July, 2026-June, 2027

	1-GENERAL OPERATIONS				TOTAL			
	Actual	Budget	Over budget by	Percent of budget	Actual	Budget	Over budget by	Percent of budget
101-971 Equipment		0.00	0.00			$0.00	$0.00	
971-1 Equipment under $2500.00		4,200.00	-4,200.00	0.0 %		4,200.00	-4,200.00	0.0 %
Total for 101-971 Equipment		**4,200.00**	**-4,200.00**	**0.0 %**		**$4,200.00**	**-$4,200.00**	**0.0 %**
101-975 Capital Projects								
101-995 Strategic Plan								
995-1 Programming		0.00	0.00			0.00	0.00	
995-2 Building Rehab		6,000.00	-6,000.00	0.0 %		6,000.00	-6,000.00	0.0 %
995-3 Collection		3,000.00	-3,000.00	0.0 %		3,000.00	-3,000.00	0.0 %
Total for 101-995 Strategic Plan		**9,000.00**	**-9,000.00**	**0.0 %**		**$9,000.00**	**-$9,000.00**	**0.0 %**
Total for 101-975 Capital Projects		**9,000.00**	**-9,000.00**	**0.0 %**		**$9,000.00**	**-$9,000.00**	**0.0 %**
Total for 101-970 Capital Outlay	**10,496.20**	**77,000.00**	**-66,503.80**	**13.63 %**	**$10,496.20**	**$77,000.00**	**-$66,503.80**	**13.63 %**
Total for Expenses	**91,379.34**	**514,971.00**	**-423,591.66**	**17.74 %**	**$91,379.34**	**$514,971.00**	**-$423,591.66**	**17.74 %**
Net Operating Income	**-85,445.12**	**-8,721.00**	**-76,724.12**	**979.76 %**	**-$85,445.12**	**-$8,721.00**	**-$76,724.12**	**979.76 %**
Other Income								
Other Expenses								
Net Other Income								
Net Income	**-85,445.12**	**-8,721.00**	**-76,724.12**	**979.76 %**	**-$85,445.12**	**-$8,721.00**	**-$76,724.12**	**979.76 %**

General Operations
August 6 - August 31, 2026

Date	Num	Name	Amount
08/06/2026	Deposit	Square	3.55
8/6/2026	Deposit	Square	45.94
08/06/2026	Deposit	Summer Taxes	1,390.89
08/07/2026	Deposit	Square	169.24
08/07/2026	Deposit	Summer Taxes	1,560.57
08/10/2026	Deposit	Square	74.10
08/10/2026	Deposit	Summer Taxes	383.49
08/10/2026	Deposit	Square	105.07
08/11/2026	Deposit	Square	27.79
08/13/2026	Deposit	Square	20.21
08/14/2026	Deposit	Cash Deposit	48.65
08/14/2026	Deposit	Cash Deposit	61.64
08/17/2026	Deposit	Summer Taxes	3,527.92
08/17/2026	Deposit	Square	8.95
08/18/2026	Deposit	Square	44.06
08/20/2026	Deposit	Square	16.40
08/20/2026	Deposit	Summer Taxes	3,172.78
08/21/2026	Deposit	Square	5.55
08/21/2026	Deposit	Cash Deposit	136.10
08/24/2026	Deposit	Summer Taxes	724.19
08/24/2026	Deposit	Square	4.08
08/24/2026	Deposit	Summer Taxes	2,360.00
08/25/2026	Deposit	Square	0.29
08/26/2026	Deposit	Square	19.14
08/27/2026	Deposit	Square	1.80
08/28/2026	Deposit	Cash Deposit	89.35
08/31/2026	Deposit	Summer Taxes	31,295.77
08/31/2026	Deposit	Interest	74.05
08/31/2026	Deposit	Square	21.56
08/31/2026	Deposit	Square	9.59
8/19/2026	DD	Payroll	(6,431.71)
08/06/2026	Transfer	Bond Transfer	(13,952.35)
08/06/2026	ACH	Empower	(287.38)
08/18/2026	ACH	OverDrive	(15.57)
08/18/2026	ACH	M.E.R.S.	(2,091.00)
08/19/2026	ACH	Intuit QuickBooks Workforce	(1,926.04)
08/20/2026	ACH	Aflac	(266.94)
08/20/2026	ACH	Amazon Capital Services	(1,968.81)
08/20/2026	ACH	Empower	(306.27)
08/21/2026	ACH	Consumers Energy	(1,296.74)

08/28/2026	ACH	OverDrive	(336.20)
08/31/2026	ACH	OverDrive	(14.86)
08/31/2026	ACH	OverDrive	(73.57)
08/31/2026	ACH	OverDrive	(8.67)
08/13/2026	21660	Midwest Tape- Hoopla	(709.39)
08/13/2026	21661	Brodart Co.	(249.42)
08/13/2026	21662	T-Mobile	(229.60)
08/13/2026	21663	Visa	(2,523.14)
08/13/2026	21664	Hackley Public Library	(23.99)
08/13/2026	21665	Constantine Irrigation Inc.	(58.20)
08/13/2026	21666	Lyrasis	(324.98)
08/17/2026	21667	Decker Agency	(7,920.00)
08/17/2026	21668	Cengage Learning	(28.00)
08/17/2026	21669	Accident Fund Ins Co	(42.00)
TOTAL			**4,317.89**

Monday, Sep 07, 2026

General Operations
September 1-7, 2026

	Date	Num	Name	Amount
	09/01/2026	Deposit	Square	21.28
	09/02/2026	Deposit	Square	11.68
	09/03/2026	Deposit	Summer Taxes	39.40
	09/04/2026	Deposit	Square	15.52
	09/04/2026	Deposit	Cash Deposit	57.70
	9/2/2026	DD	Payroll	(6,446.78)
	09/01/2026	ACH	Priority Health	(1,055.76)
	09/02/2026	ACH	Tax Payment	(1,939.63)
	09/03/2026	ACH	Empower	(318.11)
	09/04/2026	ACH	Michigan Gas Utilities	(62.88)
	09/03/2026	21670	Midwest Tape- Hoopla	(683.51)
	09/03/2026	21671	Brodart Co.	(216.10)
	09/03/2026	21672	T-Mobile	(229.60)
	09/03/2026	21673	Katie Van Huis.	(122.00)
	09/03/2026	21674	U.S. Bank Equipment Finance	(377.00)
	09/03/2026	21675	Everon	(91.09)
	09/03/2026	21676	Anna Rhodes	(31.77)
TOTAL				**(10,523.87)**

Monday, Sep 07, 2026

Coopersville Area District Library

Statement of Financial Income and Expense

July 1 - September 7, 2026

	1-GENERAL OPERATIONS	2-DEBT SERVICE PAYMENT	4 - STRATEGIC PLAN	TOTAL
Income				
101-401 Property Taxes	0.00	0.00	0.00	$0.00
101-405 Local, Chester Twp Millage	0.00	383.49	0.00	$383.49
405-2- Local, Chester Twp Bond Payment	0.00	3,353.97	0.00	$3,353.97
Total 101-405 Local, Chester Twp Millage	**0.00**	**3,737.46**	**0.00**	**$3,737.46**
101-406 Local,Polkton Twp Millage	0.00	0.00	0.00	$0.00
406-2 Local, Polkton Twp Bond Payment	0.00	6,584.62	0.00	$6,584.62
Total 101-406 Local,Polkton Twp Millage	**0.00**	**6,584.62**	**0.00**	**$6,584.62**
101-407 Local, Wright Twp Millage	0.00	1,560.57	0.00	$1,560.57
407-1 IFT - Wright	0.00	1,957.05	0.00	$1,957.05
407-2 Local, Wright Twp Bond Payment	0.00	2,360.00	0.00	$2,360.00
Total 101-407 Local, Wright Twp Millage	**0.00**	**5,877.62**	**0.00**	**$5,877.62**
101-408 Local,Coopersville Millage	0.00	3,527.92	0.00	$3,527.92
408-2 Local, Coopersville Bond Payment	0.00	34,636.08	0.00	$34,636.08
408.1 IFT City	0.00	4,043.66	0.00	$4,043.66
Total 101-408 Local,Coopersville Millage	**0.00**	**42,207.66**	**0.00**	**$42,207.66**
Total 101-401 Property Taxes	**0.00**	**58,407.36**	**0.00**	**$58,407.36**
101-539 State	0.00	0.00	0.00	$0.00
101-540 Grants, State	0.00	0.00	0.00	$0.00
541-6 Continuing Education	0.00	0.00	0.00	$0.00
Total 101-540 Grants, State	**0.00**	**0.00**	**0.00**	**$0.00**
101-541 State Aid,CADL	0.00	0.00	0.00	$0.00
101-542 E-Rate Reimbursement	240.24	0.00	0.00	$240.24
Total 101-539 State	**240.24**	**0.00**	**0.00**	**$240.24**
101-600 Charges for Services	0.00	0.00	0.00	$0.00
101-628 Cash Drawer	0.00	0.00	0.00	$0.00
628-1 Photocopier	417.60	0.00	0.00	$417.60
628-10 Over/Under	0.28	0.00	0.00	$0.28
628-2 Fax	104.00	0.00	0.00	$104.00
628-3 DVDs Rentals	174.00	0.00	0.00	$174.00
628-5 Game Rentals	117.75	0.00	0.00	$117.75
628-6 Room Rentals	200.00	0.00	0.00	$200.00
628-7 Lost Card	18.00	0.00	0.00	$18.00
628-9 Donations	8.40	0.00	0.00	$8.40
Total 101-628 Cash Drawer	**1,040.03**	**0.00**	**0.00**	**$1,040.03**
Total 101-600 Charges for Services	**1,040.03**	**0.00**	**0.00**	**$1,040.03**
101-655 Fines & Forteitures	0.00	0.00	0.00	$0.00
655-2 Cash Drawer - Lost Items	126.93	0.00	0.00	$126.93
655-3 Cash Drawer - Materials Fines	486.83	0.00	0.00	$486.83
655-4 Ottawa Co Penal Fines	0.00	0.00	0.00	$0.00
Total 101-655 Fines & Forteitures	**613.76**	**0.00**	**0.00**	**$613.76**

Coopersville Area District Library

Statement of Financial Income and Expense

July 1 - September 7, 2026

	1-GENERAL OPERATIONS	2-DEBT SERVICE PAYMENT	4 - STRATEGIC PLAN	TOTAL
101-664 Investment Earnings	0.00	0.00	0.00	$0.00
101-665 Interest, MoneyMarket Savings	4,040.19	25.49	0.00	$4,065.68
Total 101-664 Investment Earnings	**4,040.19**	**25.49**	**0.00**	**$4,065.68**
Total Income	**$5,934.22**	**$58,432.85**	**$0.00**	**$64,367.07**
GROSS PROFIT	**$5,934.22**	**$58,432.85**	**$0.00**	**$64,367.07**
Expenses				
101-701 Personnel Services	0.00	0.00	0.00	$0.00
701-a Salary,Wages	40,759.47	0.00	0.00	$40,759.47
701-b Alerus 457	125.19	0.00	0.00	$125.19
701-d Payroll Expenses	254.00	0.00	0.00	$254.00
701-e Payroll taxes	2,972.95	0.00	0.00	$2,972.95
701-f AFLAC Short Term Disb.	459.36	0.00	0.00	$459.36
701-g Health/Dental Insurance	2,930.08	0.00	0.00	$2,930.08
701-h Insurance, Operations	8,421.00	0.00	0.00	$8,421.00
701-i MERS - Minimum Payment	4,182.00	0.00	0.00	$4,182.00
701-l Staff Meetings	125.78	0.00	0.00	$125.78
Total 101-701 Personnel Services	**60,229.83**	**0.00**	**0.00**	**$60,229.83**
101-726 Supplies	0.00	0.00	0.00	$0.00
101-727 Operating Supplies	0.00	0.00	0.00	$0.00
727-a Collection Supplies	224.77	0.00	0.00	$224.77
727-b Computer/Printing Supplies	35.99	0.00	0.00	$35.99
727-c Office Supplies (paper included	71.09	0.00	0.00	$71.09
727-d Postage	82.00	0.00	0.00	$82.00
727-e Supplies, Building/Janitorial	129.35	0.00	0.00	$129.35
Total 101-727 Operating Supplies	**543.20**	**0.00**	**0.00**	**$543.20**
728 Programming Supplies	-21.56	0.00	11.99	$ -9.57
728-a Adult Programs	476.90	0.00	0.00	$476.90
728-d Early Literacy Programming	861.88	0.00	0.00	$861.88
728-f Summer Reading Clubs	-25.57	0.00	0.00	$ -25.57
728-h Tween Programming	115.75	0.00	0.00	$115.75
728-j Makers Space	292.83	0.00	0.00	$292.83
Total 728 Programming Supplies	**1,700.23**	**0.00**	**11.99**	**$1,712.22**
Total 101-726 Supplies	**2,243.43**	**0.00**	**11.99**	**$2,255.42**
101-800 Other Services & Charges	0.00	0.00	0.00	$0.00
805 Professional/Contract Services	0.00	0.00	0.00	$0.00
805-c Financial Services	75.00	0.00	0.00	$75.00
805-d Janitorial Service	0.00	0.00	0.00	$0.00
805-d1 Carpet Cleaning	2,324.00	0.00	0.00	$2,324.00
805-d2 Cleaning Service	1,603.32	0.00	0.00	$1,603.32
Total 805-d Janitorial Service	**3,927.32**	**0.00**	**0.00**	**$3,927.32**
805-d5 Rugs	152.25	0.00	0.00	$152.25
Total 805 Professional/Contract Services	**4,154.57**	**0.00**	**0.00**	**$4,154.57**

Coopersville Area District Library

Statement of Financial Income and Expense

July 1 - September 7, 2026

	1-GENERAL OPERATIONS	2-DEBT SERVICE PAYMENT	4 - STRATEGIC PLAN	TOTAL
808 Travel	31.77	0.00	0.00	$31.77
850 Telephone/Telecommunications	937.44	0.00	0.00	$937.44
880 Dues & Fees	0.00	0.00	0.00	$0.00
880-b Bank Fees, Operations Acct	20.00	0.00	0.00	$20.00
880-d Credit Card Fees	39.68	0.00	0.00	$39.68
880-e Credit Card Fees - Friends	-252.00	0.00	0.00	$ -252.00
880-h Licensing/Subscription Fees	314.13	0.00	0.00	$314.13
880-h1 Movie License-Sportmens Club	303.08	0.00	0.00	$303.08
Total 880-h Licensing/Subscription Fees	**617.21**	**0.00**	**0.00**	**$617.21**
880-j LLC Fees	4,651.33	0.00	0.00	$4,651.33
880-k Membership Dues	100.00	0.00	0.00	$100.00
Total 880 Dues & Fees	**5,176.22**	**0.00**	**0.00**	**$5,176.22**
920 Utilites	0.00	0.00	0.00	$0.00
920-a Electric - Consumers Energy	2,452.97	0.00	0.00	$2,452.97
920-b Gas - MI Gas Utilities	199.82	0.00	0.00	$199.82
920-d Water & Sewer - City	60.65	0.00	0.00	$60.65
Total 920 Utilites	**2,713.44**	**0.00**	**0.00**	**$2,713.44**
930 Equipment Service/Repair	0.00	0.00	0.00	$0.00
930-b Copier	974.62	0.00	0.00	$974.62
930-d Fire/Security Equip	182.18	0.00	0.00	$182.18
930-d1 Monthly Fees	373.16	0.00	0.00	$373.16
Total 930-d Fire/Security Equip	**555.34**	**0.00**	**0.00**	**$555.34**
930-g Pest Control	450.00	0.00	0.00	$450.00
Total 930 Equipment Service/Repair	**1,979.96**	**0.00**	**0.00**	**$1,979.96**
931 Grounds Service/Repairs	-59.80	0.00	0.00	$ -59.80
931-d Sprinkler Service	0.00	0.00	0.00	$0.00
931-d2 Sprinkler Parts	58.20	0.00	0.00	$58.20
Total 931-d Sprinkler Service	**58.20**	**0.00**	**0.00**	**$58.20**
Total 931 Grounds Service/Repairs	**-1.60**	**0.00**	**0.00**	**$ -1.60**
Total 101-800 Other Services & Charges	**14,991.80**	**0.00**	**0.00**	**$14,991.80**
101-970 Capital Outlay	0.00	0.00	0.00	$0.00
101-973 Materials	0.00	0.00	0.00	$0.00
973-c DVDs	135.66	0.00	0.00	$135.66
973-d Video Games	194.37	0.00	0.00	$194.37
973-f Library of Things Collection	533.28	0.00	0.00	$533.28
973-g Digital Collections	6,341.33	0.00	0.00	$6,341.33
973-h Printed Materials (Books)	3,263.57	0.00	0.00	$3,263.57
973-i Lost & Damaged Items	27.99	0.00	0.00	$27.99
Total 101-973 Materials	**10,496.20**	**0.00**	**0.00**	**$10,496.20**

Coopersville Area District Library

Statement of Financial Income and Expense

July 1 - September 7, 2026

	1-GENERAL OPERATIONS	2-DEBT SERVICE PAYMENT	4 - STRATEGIC PLAN	TOTAL
101-975 Capital Projects	0.00	0.00	0.00	$0.00
101-995 Strategic Plan	0.00	0.00	0.00	$0.00
995-2 Building Rehab	0.00	0.00	1,025.00	$1,025.00
Total 101-995 Strategic Plan	**0.00**	**0.00**	**1,025.00**	**$1,025.00**
Total 101-975 Capital Projects	**0.00**	**0.00**	**1,025.00**	**$1,025.00**
Total 101-970 Capital Outlay	**10,496.20**	**0.00**	**1,025.00**	**$11,521.20**
Total Expenses	**$87,961.26**	**$0.00**	**$1,036.99**	**$88,998.25**
NET OPERATING INCOME	**$ -82,027.04**	**$58,432.85**	**$ -1,036.99**	**$ -24,631.18**
NET INCOME	**$ -82,027.04**	**$58,432.85**	**$ -1,036.99**	**$ -24,631.18**

COOPERSVILLE AREA DISTRICT LIBRARY

101-211 VISA, Period Ending 09/01/2026

RECONCILIATION REPORT

Reconciled on: 09/08/2026

Reconciled by: Susan Sutherland

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

Summary	USD
Statement beginning balance	2,523.14
Charges and cash advances cleared (18)	2,416.08
Payments and credits cleared (1)	-2,523.14
Statement ending balance	2,416.08
Uncleared transactions as of 09/01/2026	138.49
Register balance as of 09/01/2026	2,554.57
Cleared transactions after 09/01/2026	0.00
Uncleared transactions after 09/01/2026	114.49
Register balance as of 09/08/2026	2,669.06

Details

Charges and cash advances cleared (18)

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
07/30/2026	Expense		Best Bark & Stone	1,025.00
08/04/2026	CC Bill Payment		Cintas Corp	50.75
08/07/2026	CC Bill Payment		Target	118.82
08/09/2026	Expense		WuFoo	22.00
08/10/2026	Expense		Fatso's	62.89
08/17/2026	Expense	13538829	AcenTek ascending Technology	173.41
08/18/2026	CC Bill Payment		Vonage	139.17
08/18/2026	Expense		Amazon.com	79.00
08/19/2026	Expense		US Postmaster	82.00
08/21/2026	Expense		Intuit	127.00
08/24/2026	Expense		Hachette Book Group	222.50
08/24/2026	Expense		Netflix	8.99
08/26/2026	Expense		HBO/MAX	2.99
08/26/2026	Expense		Disney	4.99
08/26/2026	CC Bill Payment	1	Cintas Corp	101.50
08/27/2026	Expense	23-15065-01952	Ebay	8.49
08/31/2026	Expense		ADT Security Services (VISA)	108.80
08/31/2026	Expense		ADT Security Services (VISA)	77.78
Total				2,416.08

Payments and credits cleared (1)

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
08/06/2026	Bill	July Stmt	Visa	-2,523.14
Total				-2,523.14

Additional Information

Uncleared charges and cash advances as of 09/01/2026

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
08/20/2026	Expense		Fatso's	62.89
08/31/2026	Expense	5675007916	Google LLC	75.60
Total				138.49

Uncleared charges and cash advances after 09/01/2026

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
09/02/2026	Expense			9.54
09/15/2026	Expense	13574969	AcenTek ascending Technology	104.95
Total				114.49

COOPERSVILLE AREA DISTRICT LIBRARY

Budget vs. Actuals: Budget_FY26_P&L - FY26 P&L Classes

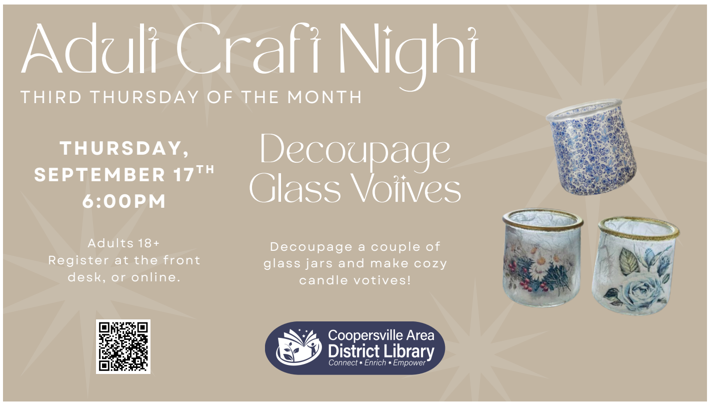
July 2026 - June 2027

	2-DEBT SERVICE PAYMENT			TOTAL		
	ACTUAL	BUDGET	OVER BUDGET	ACTUAL	BUDGET	OVER BUDGET
Income						
101-401 Property Taxes				$0.00	$0.00	$0.00
101-405 Local, Chester Twp Millage	383.49		383.49	$383.49	$0.00	$383.49
405-2- Local, Chester Twp Bond Payment	3,353.97		3,353.97	$3,353.97	$0.00	$3,353.97
Total 101-405 Local, Chester Twp Millage	**3,737.46**		**3,737.46**	**$3,737.46**	**$0.00**	**$3,737.46**
101-406 Local,Polkton Twp Millage				$0.00	$0.00	$0.00
406-2 Local, Polkton Twp Bond Payment	6,584.62		6,584.62	$6,584.62	$0.00	$6,584.62
Total 101-406 Local,Polkton Twp Millage	**6,584.62**		**6,584.62**	**$6,584.62**	**$0.00**	**$6,584.62**
101-407 Local, Wright Twp Millage	1,560.57		1,560.57	$1,560.57	$0.00	$1,560.57
407-1 IFT - Wright	1,957.05		1,957.05	$1,957.05	$0.00	$1,957.05
407-2 Local, Wright Twp Bond Payment	2,360.00		2,360.00	$2,360.00	$0.00	$2,360.00
Total 101-407 Local, Wright Twp Millage	**5,877.62**		**5,877.62**	**$5,877.62**	**$0.00**	**$5,877.62**
101-408 Local,Coopersville Millage	3,527.92		3,527.92	$3,527.92	$0.00	$3,527.92
408-2 Local, Coopersville Bond Payment	34,636.08		34,636.08	$34,636.08	$0.00	$34,636.08
408.1 IFT City	4,043.66		4,043.66	$4,043.66	$0.00	$4,043.66
Total 101-408 Local,Coopersville Millage	**42,207.66**		**42,207.66**	**$42,207.66**	**$0.00**	**$42,207.66**
Total 101-401 Property Taxes	**58,407.36**		**58,407.36**	**$58,407.36**	**$0.00**	**$58,407.36**
101-664 Investment Earnings				$0.00	$0.00	$0.00
101-665 Interest, MoneyMarket Savings	25.49		25.49	$25.49	$0.00	$25.49
Total 101-664 Investment Earnings	**25.49**		**25.49**	**$25.49**	**$0.00**	**$25.49**
Total Income	**$58,432.85**	**$0.00**	**$58,432.85**	**$58,432.85**	**$0.00**	**$58,432.85**
GROSS PROFIT	**$58,432.85**	**$0.00**	**$58,432.85**	**$58,432.85**	**$0.00**	**$58,432.85**
Expenses						
Total Expenses			**$0.00**	**$0.00**	**$0.00**	**$0.00**
NET OPERATING INCOME	**$58,432.85**	**$0.00**	**$58,432.85**	**$58,432.85**	**$0.00**	**$58,432.85**
NET INCOME	**$58,432.85**	**$0.00**	**$58,432.85**	**$58,432.85**	**$0.00**	**$58,432.85**

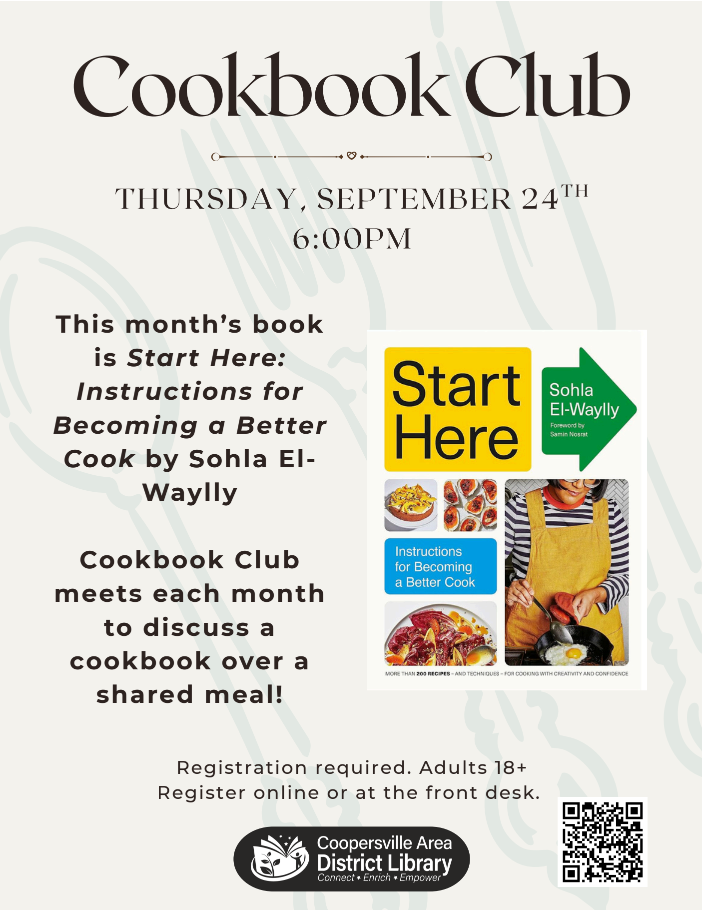
Coopersville Area District Library

OCTOBER 2026

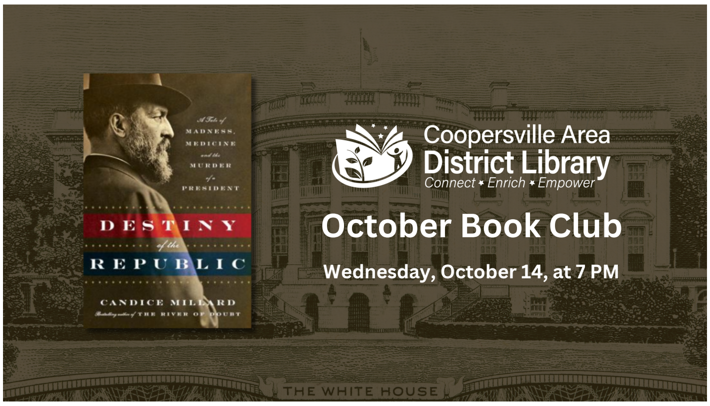
SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
Hours: **Monday and Thursdays: 12-8 pm** **Tuesdays, Wednesdays, and Fridays: 10 am -5:30pm** **Saturdays: 10 am - 2 pm** **www.coopersvillelibrary.org**				1 Pokémon Club 4:00-5:30 PM	2	3
4	5 Senior Craft: 1:00 PM Maker Monday 4:00 PM	6 Storytime 10:00 AM TAB 3:30 PM	7 Move & Groove 10:00 AM & 10:45 AM	8	9 Movie Matinee: *Big Fish* 1:00 PM	10
11	12 Maker Monday 4:00 PM	13 Storytime 10:00 AM	14 Move & Groove 10:00 AM & 10:45 AM Adult Book Club : *Destiny of the Republic* 7:00 PM	15 Game Day 1:00 PM Pokémon Club 4:00-5:30 PM Adult Craft Night 6:00 PM	16 OAISD Play 'N' Learn 10:00 AM Community Makerspace 2:30-4:30 PM	17
18	19 Maker Monday 4:00 PM	20 Storytime 10:00 AM TAB 3:30 PM	21 Move & Groove 10:00 AM & 10:45 AM Board Meeting 7:00 PM	22 Cookbook Club 6:00 PM	23	24
25	26 Maker Monday 4:00 PM	27 Storytime 10:00 AM Premiere Movie Night: *Hocus Pocus* 6:00 PM	28 Move & Groove 10:00 AM & 10:45 AM	29	30	31 HAPPY HALLOWEEN


Adult Craft Night
THIRD THURSDAY OF THE MONTH
THURSDAY, SEPTEMBER 17TH 6:00PM
Decoupage Glass Votives
Adults 18+
Register at the front desk, or online.
Decoupage a couple of glass jars and make cozy candle votives!
Coopersville Area District Library
Connect • Enrich • Empower


MOVIE NIGHT
Coopersville Area District Library
Connect • Enrich • Empower
FOURTH TUESDAY OF THE MONTH
TUESDAY, SEPTEMBER 22ND 6:30PM
DOORS OPEN 6:00PM
FILM STARTS 6:30PM
POPCORN PROVIDED
THE SHEEP DETECTIVES
"EVERY NIGHT A SHEPHERD READS ALOUD A MURDER MYSTERY, PRETENDING HIS SHEEP CAN UNDERSTAND. WHEN HE IS FOUND DEAD, THE SHEEP REALIZE AT ONCE THAT IT WAS A MURDER AND THINK THEY KNOW EVERYTHING ABOUT HOW TO GO ABOUT SOLVING IT"
(IMDB)
The Sheep Detectives
THANKS TO THE COOPERSVILLE SPORTSMAN'S CLUB FOR SPONSORING!


Cookbook Club
THURSDAY, SEPTEMBER 24TH
6:00PM
This month's book is Start Here: Instructions for Becoming a Better Cook by Sohla El-Waylly
Start Here
Sohla El-Waylly
Instructions for Becoming a Better Cook
Cookbook Club meets each month to discuss a cookbook over a shared meal!
Registration required. Adults 18+
Register online or at the front desk.
Coopersville Area District Library
Connect • Enrich • Empower


COOPERSVILLE AREA HISTORICAL MUSEUM EVENT
Local historian Paul Trap will speak on Charles Langlade, a fur trader who spent much time on the Grand River.
THURSDAY
OCTOBER 1
6:30 PM
Coopersville Area District Library
Connect • Enrich • Empower


DESTINY of the REPUBLIC
CANDICE MILLARD
Coopersville Area District Library
Connect • Enrich • Empower
October Book Club
Wednesday, October 14, at 7 PM
THE WHITE HOUSE

August 2026 Director's Report

Financial

Audit

We have our audit the week following the board meeting, so we are looking at a finish of hopefully in early October or November. My goal is to have it available for review at our November meeting.

Building

Construction Updates

I met with Logan by phone with Katie in person (a family emergency came up which prevented me from being there in person). We passed on the board's ideas, and he's reaching out to some companies for feedback on repitching. I have not heard any new updates from him yet, but I hope to have by the time of the meeting.

Parking Lot

I was very surprised at how fast the parking lot worked moved ahead. Superior Asphalt were able to accommodate our hours so we wouldn't have to close and did the work after we closed on September 5th. The holiday weekend was a perfect time for it to cure before anybody needed to drive it. We were flexible with due dates since we new it was a long weekend where someone may not have been able to drop off an item that was already overdue. We are currently waiting on the striping, but it does look much approved so far from previous.

Shakespeare Garden

The clearing of the garden is now complete. Here are some before and after photos. The next step is to decide on some seating for the space that we can dedicate to Abby for her work. We also will want to start on some discussion soon related to what our final vision for the space is going to be.

Lakeland, State, Other News

Lakeland News

I am sending this out before the Lakeland meeting this time because Katie and I are attending a workshop following the Lakeland meeting about the ILS migration.

Statistics

August 2026

	Aug-26	Aug-25	% Change		2026-2027 YTD	2025 - 2026 YTD	% Change
Circulation							
Checkouts	3,735	3,549	5%		8,147	9,028	-10%
OverDrive circulation	1,436	1,299	11%		2,668	1,423	87%
E-Magazines	179	281	-36%		508	982	-48%
Hoopla	396	382	4%		822	799	3%
Items Loaned to other libraries	529	513	3%		1,112	1040	7%
Renewals	2,462	2,651	-7%		4,923	5,646	-13%
Total Circulation	8,737	8,675	1%		18,264	18,918	-3%
Library Patrons							
Patrons getting 1st library card	31	29	7%		56	74	-24%
Registered CADL Patrons	4,155	3,992	4%		4,155	3,992	4%
Library Collection							
*Items Added:	192	228	-16%		428	396	8%
Items Withdrawn	311	42	640%		508	85	498%
Total Items owned	40,461	42,091	-4%		40,461	42,091	-4%
Interlibrary Loans							
Items Loaned to other libraries	529	513	3%		1,112	1040	7%
Borrowed- LLC + Mel	338	464	-27%		752	1032	-27%
Traffic Count							
Library Visits	3,488	3,172	10%		6,671	6,101	9%
Programming & Services							
Open Hours	178	182	-2%		360	367	-2%
Children's Program Attendance	935	175	434%		1,280	411	211%
Program Attendance Total	995	261	281%		1,395	519	169%
Number of Monthly Programs	25	21	19%		54	37	46%
Internet Computer Sessions	269	226	19%		410	588	-30%
Wireless Sessions	757	977	-23%		1,485	1,755	-15%

Copier Quotes

I reached out to three companies for copier quotes. This time the quotes were all along the same lines so it's more of an apples to apples comparison. Our lease is done in December and they required 90 day notice of continuing or not. I chose not to continue with our current lease, even if we decide to still go with the same vendor. All the companies are fairly local with Noordyke being the most local.

Quote 1: Applied Innovation (current vendor) - $266.72

- $141.02 for 60 Month Lease and
- $125.70 Maintenance Program - 1,500 mono and color spend included
- Includers all toner, labor, parts, and service
- Mono overages at $0.0098 per page
- Color overages at $0.0740 per page
- New Ricoh IM C3010
- 30 PPM Copy, Print, Scan (and fax but we are choosing a different option for this)
- 4 Paper Trays
- Automatic meter readings
- Current payoff price set to $1,417.46 if we'd like to upgrade early. Does not include shipping cost for sending back to US Bank Equipment Finance.

Quote 2: Kraft Business Solutions - $293.87

- $212.87 for 60 Month Lease
- Mono Usage at $0.009 per page
- Color Usage at $0.045 per page
- Pay for what you use. No minimum spend requirement and no extra cost for going over.
  - A 1,500 mono and color monthly spend would cost $81
- New Xerox Altalink C8245
- 45 PPM Copy, Print, Scan (and fax but we are choosing a different option for this)
- 4 Paper Trays
- Includers all toner, labor, parts, and service
- Automatic meter readings
- Offering to payoff the rest of our current copier to upgrade sooner and would take care of return shipping. (Current payoff is $1,417.46)

Quote 3: Nordyke Business Equipment

- $118.00 for 60 Month Lease
- Mono Usage at $0.01354 per page
- Color Usage at $0.05521 per page
- No minimum for mono but 725 for color

- New Konica Minolta bizhub C251i
- 25 PPM Copy, Print, Scan (and fax but we are choosing a different option for this)
- 3 Paper Trays
- Includers all toner, labor, parts, and service
- Manual meter readings
- Work with several local Coopersville companies

Phone Quotes

We currently have Voice over IP phones through Vonage. This is on a month to month basis so we are not locked into a contract at the moment. However, there are quite a few of their feature that we were promised that do not perform like promised so I have been in the market for a new service. When I found out one of the copier companies also provided a phone option, I jumped at the opportunity to explore some other options.

Quote 1: Kraft Business Systems -

- Uses a company called Zultys
- Unified solution that combines phone and fax into one dashboard
- is HIPAA compliant as they serve multiple companies in the health industry
- provides more features than Vonage did on their dashboard
- quoting 5 - 6 lines (clarifying the fax line is included)
- $134.95 per month
- One time $24.95 fee

Quote 2: Heimler Consulting -

- Phones cost $250-$350 depending on availability at time of install, or some white in stock under $200
- 2 fax options.
    - SR Fax which is an online based fax solution that is made for healthcare industries so it is HIPAA compliant. Their standard plan runs $22.95 per month.
    - ATA adapter to a physical fax machine which runs $150. Would potentially need a new fax machine
- Monthly cost for phones approximately $100/month

Quote 3: Spectrum VOIP

I have a quote from last October that I'm trying to get updated. So far with not great success. I'll provide this when I have it available.

Coopersville Area District Library Bylaws

Lastest revision: April 16, 2023

Article I – Name and Authorization

Section 1 - Name:
The name of this legal entity shall be the Coopersville Area District Library. The principal office shall be at the Library Building, 333 Ottawa Street, Coopersville, MI 49404. Federal I.D. number, 38-188-4904.

Section 2 - Legal Authorization:
The authority for this legal entity is provided for in Public Act 24 of 1989, Section 6 of Article IX of the State Constitution of 1963, and the Agreement of the participating municipalities: City of Coopersville, Chester Township, Polkton Township, and Wright Township.

Article II – Purpose

Section 1 - Mission Statement and Vision Statement:

Our Mission Statement:
Our library strives to connect people to information, skills, and each other in order to enrich our community and empower individuals through access to culture, knowledge, and opportunities.

Our Vision Statement:
Coopersville Area District Library provides access, creates connections, and inspires learning within our community and beyond.

ARTICLE III – DISTRICT MEMBERSHIP

Section 1 - Membership:
To add a new municipality, the following requirements must be satisfied:

- the governing body of the new municipality by majority vote resolves to join the district.
- the district library board adopts a resolution to accept the municipality and to amend the district library agreement to reflect the addition of the municipality and changes in board representation, etc., as necessary.
- if there is a district-wide library millage, the voters in the new participating municipality must approve a library millage of that amount.
- the new municipality complies with any other provisions required by the district library agreement.

Section 2 - Withdrawing from the District:
Section 24 of the District Library Establishment Act provides procedures for a participating municipality to withdraw from a district library district. NOTE: If all but one of the participating municipalities withdraw, the district library is terminated.

To withdraw from a district with a voted millage, each of the following requirements must be satisfied:

- not less than 2 months before the next regularly scheduled election of the municipality, the governing board of the municipality must adopt a resolution to withdraw from the district library on a date specified in the resolution (not less than 6 months after the next regularly scheduled election).
- the resolution to withdraw must be approved by the majority of the electors of the municipality voting at the regularly scheduled election.
- a copy of the official canvass statement and a certified copy of the resolution as approved by the voters must be filed with the Library of Michigan and must be distributed to the remaining participating municipalities.
- payment must be made to the district library or its creditors for all obligations of the municipality seeking to withdraw.
- the withdrawing municipality must furnish the Library of Michigan a plan for continuing library service after withdrawing.

NOTE: If a district-wide millage is approved after the adoption of the resolution, but prior to the withdrawal date, the resolution to withdraw will be null and void. If the municipality still wishes to withdraw, it must follow the steps listed below:

- resolution is filed with the Library of Michigan and with the governing bodies of the remaining participating municipalities.
- payment must be made to the district library or its creditors for all obligations of the municipality seeking to withdraw.
- the withdrawing municipality must furnish the Library of Michigan a plan for continuing library service after withdrawing.

ARTICLE IV – LIBRARY BOARD

Section 1 - Governance:
The library board governance of this entity shall be by a District Library Board consisting of eight (8) trustees; two each from the above governmental units. The authority for this legal entity is provided for in Public Act 24 of 1989, Section 6 of Article IX of the State Constitution of 1963, and the agreement of the participating municipalities: City of Coopersville, Chester Township, Polkton Township, and Wright Township.

Section 2 - Powers of the Board:
The Library Board shall exercise all those powers listed. Board members may receive compensation for attending meetings as enumerated in Section 12 of 1989 Public Act 24 as amended (Michigan Compiled Laws 397.182). A board may do one or more of the following:

(a) establish, maintain, and operate a public library for the district.
(b) appoint and remove officers from among its members.
(c) appoint and remove a director as necessary and fix his or her compensation
(d) acquire real or personal property to be used for library purposes by purchase, land contract, installment purchase contract, lease with or without option to purchase, or title retaining contract.
(e) erect buildings.
(f) supervise and control district library property.
(g) enter into contract to receive library-related service from or give library-related service to a library or a municipality within the district or a library outside the district.
(h) adopt bylaws and regulations, not inconsistent with this act, governing the board and the district library.
(i) propose and levy upon approval of the electors as provided in this act a tax for support of the district library.
(j) borrow money pursuant to the district library financing act, Act no. 265 of the Public Acts of 1988, being sections 397.281 to 397.290 of the Michigan Compiled Laws.
(k) issue bonds pursuant to Act No. 265 of the Public Acts of 1988.
(l) accept gifts and grants for the district library.

(m) do any thing necessary for conducting the district library service, the cost of which shall be charged against the district library fund.

Section 3 - Trustee Appointees:
Trustees shall be qualified electors of the participating municipality and shall serve a term of four (4) years concluding on the 30th of June or whenever a successor is appointed. Trustees are appointed by their governmental units.

Section 4 - Trustee Term Limits:
Two board member terms will end each year according to the alphabetical rotation of their governmental units. No two members from the same governmental unit will leave their term simultaneously. The sequential order for term leave will be: City of Coopersville, Chester, Polkton, Wright, whenever possible. Board members may continue to serve for continuing terms upon approval of the affected municipality.

Term appointment will end immediately in the event of death, acceptance of written resignation by the Library Board, conviction of a felony; or if the trustee ceases to be a resident of the appointing municipality.

Section 5 - Trustee Vacancy:
In the event of a vacancy, the Board Secretary is responsible for notifying the clerk of the appropriate municipality; forwarding the name of any suggested nominee (s); and sending the clerk a reminder that the vacancy should be publicly posted.

The appointing municipality shall fill vacancies for the unfilled balance of the term of office.

Section 6 - General Duties of Trustees::
The duties of trustees shall include regular attendance at Board Meetings, participation on Board Committees, making motions, and voting on library matters and issues.

Section 7 - Trustees Attendance at Board Meetings:
Trustees are expected to be diligent in attending meetings, accepting office and the responsibility thereof, and serving on committees.

If a trustee is unable to attend a meeting or fulfill an assignment, the President or Director should be notified. Trustees who are absent from three (3) consecurtive meetings or twenty-five (25%) of regular scheduled meetings in a twelve (12) month period should consider resignation. Trustees may not be removed by the Coopersville Area District Library board except as provided for by statue or by-laws. Only written resignations shall be regarded as official.

Section revised and approved on March 17, 2010.

Section 8 - Officer Appointees:
Each June, trustees shall elect from their number the following officers whose duties are listed below. The previous fiscal year's President of the Library Board will conduct the election. The new officers will immediately take office upon election and shall serve a one- (1) year term.

1) **President** - The president of the Board shall preside at all meetings of the Board; shall appoint committees; authorize calls for special meetings; and generally perform the duties of a presiding officer. In the absence of the president, the vice-president shall preside.

2) **Vice-President** - The Vice President shall assume the duties of the President in case of absence or disability.

3) **Secretary** - The Secretary of the Board shall keep an accurate record of all business transacted, shall be custodian of all records; shall notify the appropriate municipality clerk of any vacancy, forward the name of any suggested nominee (s) for such vacancy; and shall conduct all correspondence of the Board, unless otherwise provided.

   Minutes of Meetings: The Board Secretary shall keep minutes of every Board meeting. The minutes shall include the date, time, place, members present and absent, all decisions made at open meetings and the purpose for which closed sessions are called, all roll-call votes and record of who votes aye\nay when votes are not unanimous, and a reference to reports presented and items discussed when no action is taken. Proposed and approved minutes of an open meeting are public records and are available for public inspection as provided for by the Open Meetings Act, 1976 PA 267.

   Information to Absent Members: Following a meeting at which any member is absent, the Secretary or Director shall promptly convey to that absent member information about any re-scheduled or other meetings and any documents provided members who did attend the meeting.

4) **Treasurer** - The Treasurer shall have charge of library funds including receipts, cash flow, investments, and disbursements. He or she will report at each meeting on the status of the funds.

Section 9 - Right to Vote:
Officers retain the power of Trustees and shall have the right to make motions and vote on all issues.

Section 10 - Library Audit:
The Library Board shall have an annual audit of all financial records (which includes but is not limited to general fund, memorial book funds, capital improvement funds, investment accounts, various petty cash funds, etc.) performed by an independent outside accounting firm. A copy of the CPA report shall be provided to each Trustee; sent to the Michigan Department of Treasury Local Government Audit Section; to each participating municipality, and made available for public inspection. The audit must be sent to the Michigan Department of Treasury by December 31st of year's end.

ARTICLE V – BOARD MEETINGS

The official business of the district which the Board is authorized to perform shall be conducted only at a public, duly called meeting, with appropriate notice as provided by law. A proper record of Board proceedings shall be kept by the Secretary and housed at the Library for public inspection. In the absence of the Secretary, the President shall appoint a temporary Secretary who shall take the minutes of the meeting. The Vice President shall act in the absence of the President.

Section 1 - Open Meetings Act Compliance:
All meetings shall be held in compliance with the Open Meetings Act, Public Act 267 of 1976 (Michigan Compiled Laws 15.261). A schedule of regular meetings and any changes to that schedule shall be posted at the library.

Section 2 - Board Meeting Rules and Procedures:
The Library Board, a legally constituted body, believes that to function it must have clearly defined rules and procedures by which to conduct the business of the district, and in recognition of such, hereby establishes the following rules and procedures to govern its conduct.

- **Rules of Order:** The Board shall observe the most current edition available of Roberts' Rules of Order, unless such rules are in conflict with statutory provisions or constitutional rights of members of the Board.

- **Quorum:** A quorum shall consist of five or more Trustees. A majority of the members present is required to approve a motion except where other provision is made in by-laws, statute, or other regulation.

- **Voting Procedure:** Voting shall be done by ayes and nays and recorded as such when the vote is not unanimous. Roll call votes may be called for when necessary to meet statutory or other legal requirements, at the discretion of the President, or may be requested by any Board member. All members of the Board, including the President, shall vote. However, any member may abstain from voting for specific cause and may request his/her reason for abstaining is recorded in the minutes.

- **Posting of Meeting Notices:** All meetings shall be held in compliance with the Open Meetings Act, being Public Act 267 of 1976 (Michigan Compiled Laws 15.261). A schedule of regular meetings and any changes to that schedule shall be posted at the library. The main door of the Library building is designated as the place to post notices of meetings.

- **Public Participation at Meetings:** All meetings of the Board shall be open to the public. A person shall be permitted to address the Board briefly (up to three (3) minutes) under agenda item "Public Comment". The person shall be recognized by the President, shall give his/her name, address, and state the issue or agenda item on which comments will be made. The Board, at its discretion, may alter the order of business to permit communications from the public at other times during the meeting. Control of audience participation shall be under the presiding officer of the Board.

- **Order of Business:** The order of business may be, but is not necessarily limited to, the following:
  Call to order
  Approval of Agenda
  Approval of the Minutes
  Public Comment
  Treasurer's Report/Financial Reports
  Correspondence/Marketing
  Director's Report
  Committee Reports
  New Business
  Unfinished Business
  Public/Board Comments
  Adjournment
  Next Meeting

Types of meetings listed below:

Section 3 - Budget Hearing:
The Board shall conduct a Public Hearing for the consideration of the annual Budget preceding the regular June Board meeting. This hearing is to provide for public input and discussion as required by law. Separate minutes shall be recorded.

Section 4 - Annual Meeting:
An annual organizational meeting of the Board shall be held at the regular June meeting. Officers will be elected through open ballot or roll call; and a regular schedule of monthly meetings will be adopted.

Section 5 - Monthly Meetings:
The Board shall hold regular monthly meetings. The Board may change a regular meeting date at any meeting by a majority vote. Date and time of these meetings are decided upon at the Annual Meeting in June.

Public notice of meeting schedule changes shall be posted within three (3) days following the meeting at which the schedule is changed. Public notice of a change in a regular meeting date, time or place shall be posted at least eighteen (18) hours prior to the meeting.

Section 6 - Special Meetings
Special meetings may be held at the call of the President or at the call of any two Trustees, provided that notice thereof is given to all Trustees at least twenty-four hours in advance of the special meeting.

Section 7 - Closed Meetings:
Closed sessions of a portion of any Board meeting may be held for the following purposes:

- **Disciplinary Action:** To consider the dismissal, suspension, or disciplining of, or to hear complaints or charges brought against an employee, individual agent, or Board member when the named person requests a closed hearing. At such a hearing the person being charged has a right to be present and represented.

- **Property Acquisition**: To consider the purchase or lease of real property up to the time an option to purchase or lease that real property is obtained.

- **Legal Advice:** To consult with an attorney regarding trial or settlement strategy in connection with specific pending litigation, or negotiations but only when an open meeting would have detrimental financial effect on the litigation, negotiation, or settlement position of the Board.

- **Other Exemptions:** To consider material exempt from discussion or disclosure from state or federal statutes.

Section 8 - Closed Session Procedure:
A closed session of the Board, except in the case of disciplinary action when requested by the employee subject to such action, may be held only after a two-thirds, open meeting roll call vote of the members present and the purpose or purposes for the closed session has been entered in the minutes of the meeting at which the vote is taken.

Section 9 - Recording of the Closed Session:
This shall be in separate minutes which shall not be a matter of public record except as provided in P.A. 267 (Open Meetings Act, 1976). The minutes shall include the time, date, place of meeting, members present and absent, and the purpose or purposes for which the session is called. No vote shall be taken during a closed session on matters considered during a closed session. Any action taken on such matters shall be taken in a public meeting and recorded in the minutes of the meeting. Consideration to approve the minutes of a closed session may be made in a closed session, but the vote to approve such minutes shall be made in an open meeting.

Section 10 - Notification for Closed Meeting:
No notification of regular meetings is required beyond the mailing or delivery of the agenda for the meeting in compliance with the Open Meetings Act posting.

ARTICLE VI – LIBRARY DIRECTOR

The Library Board with the advice of the Personnel Committee shall hire the Library Director.

The Library Director's responsibilities include but are not limited to the following:

1) shall administer the Library in accordance with the Coopersville Area District Library Bylaws.
2) shall hire necessary employees.
3) shall submit a Librarian's Report to the Board at each monthly meeting.
4) shall contract for staff compensation, payroll, and benefits as necessary, subject to Library Board approval.
5) shall oversee general maintenance of the facility/grounds and procure contracts for such maintenance.
6) shall submit the library's annual report to the Library of Michigan, by its due date, for State Aid

Note: The Library Director shall be an ex-officio, non-voting member of the Library Board and all committees. He/she shall prepare all agendas and mailing packets with the advice of the President.

ARTICLE VII – COMMITTEES

Section 1 - Appointment:
The Board President shall appoint committees after the election of officers at each annual meeting. The Board President may appoint special committees for the investigation of specific duties. Such committees will serve until the completion of the work for which appointed or the next annual meeting, whichever comes first.

Section 2 - Board Committees:
Standing or Special Committees appointed by the board which are by resolution directed to exercise any of the Board's "governmental or proprietary functions" shall be considered a public body and shall meet all the requirements of the Michigan Open Meetings Act.

Types of Committees include:

Personnel Committee - Established to work with the Committee Chair to review and recommend to the Board all actions relating to personnel including, but not limited to:
(a) hiring of a new director when necessary
(b) developing annual objectives for the Director
(c) reviewing the establishment or abolishment of any new positions
(d) annually reviewing the work performance of the Director.

Note: The Library Director shall be present at all meetings except when he/she is being evaluated.

Finance Committee - Established to work with the Library Director in:
(a) planning and amending fiscal budgets
(b) establishing long range financial planning
(c) recommending any necessary changes as part of the budget process

Note: In March, the committee will begin work on the budget which will be presented to the full board in June for final approval.

Building and Grounds Committee - Established to maintain facility upkeep and grounds maintenance and safety.

Policies and Procedures - Established to work with the Library Director to:
(a) recommend both short range and long range plans for the library
(b) provide continuous monitoring of cooperative policies
(c) monitor the quality and need for library services
(d) meet annually to review and/or amend policies set by the library board.

Section 3 – Committee Policies
Committees established for the purpose of developing recommendations for subsequent Board action or to serve in an advisory capacity shall not be considered a public body. No such committee shall be composed of a quorum of the Board.

Section 4 – Bids:
Ad Hoc Committees may receive bids. In order to avoid calling special meetings of the Board, committees may be appointed by the President to receive, review, and/or make recommendations on bids and quotations. No final action or award on a bid or quotation shall be made except by official action of the Board.

Article VIII – Amendment of By-Laws

These by-laws may be amended at any regular meeting of the Board by a three-quarters vote (six members) of the Trustees; provided, the amendment was stated in the agenda for the meeting.

Article IX – Adoption and Filing

The by-laws of the Coopersville Area District Library were originally accepted by the Library of Michigan June 23, 1976, and amendments have been filed January 13, 1977; March 10, 1977; November 29, 1977; March 2, 1978; October 2, 1978; October 13, 1980; September 11, 1991, February 17, 1999, January 13, 2010, March 17, 2010, & May 19, 2010.

Finance Committee Meeting

Coopersville Area District Library

September 04, 2026 at 10 AM

Minutes

Present: Amy Deming, Pat Lindberg, Elyshia Hoekstra, Katie Van Huis
Absent: Susan Sutherland
Call to Order: 10:00 AM

A. MERS Surplus Fund

a. Proposal to Transfer 80% of Surplus Funds

Elyshia reviewed the Library's 2025 Actuarial Report with the MERS representative and reported that the Library is approaching overfunding of the Library Director MERS account if the current minimum contribution of approximately $2,000 continues.

MERS provided options for transferring 80%, 90%, or 100% of the surplus funds to the Library Director account. Transferring less than 100% would retain a reserve that would still count toward the plan's funded status.

Elyshia recommended transferring **80% of the surplus funds effective October 1, 2026**. This would reduce the minimum contribution to less than $200 per month for the current year and approximately $350 per month for the following year, resulting in savings to the general fund while reducing the risk of overfunding the account.

Amy and Pat expressed support for the proposed 80% transfer.

B. Early Budget Amendments

a. Property Tax Revenue Adjustment

Elyshia proposed amending the budget to account for the 2025–2026 amendments and a conservative **3% increase in property tax revenue** for the fiscal year. She noted that property tax revenue has increased by at least 3% annually over the past four years and that there is currently no indication that this trend will change.

The additional revenue, combined with savings from the proposed MERS contribution reduction, would provide an opportunity to address strategic plan priorities and strengthen community goodwill in preparation for a potential future Headlee Override request.

b. Proposed Community-Focused Initiatives

The Finance Committee discussed the following potential uses of the additional funds:

1. **Eliminate fines and rental fees by January 2027.**
   The committee discussed eliminating overdue fines, rental fees for DVDs and games, and fees for faxes and copies (to a certain point) as a potential goodwill initiative. Several libraries within the cooperative have already eliminated fines.
2. **Increase the part-time Adult Services Librarian position to full-time by October 2026.**
   Increased adult programming has created additional staffing needs. Expanding the position would provide greater flexibility to support programming while maintaining front-desk coverage.
3. **Increase non-minimum-wage staff wages by $1.27 per hour.**
   The proposed increase would offset the difference between the 2026 and 2027 minimum wage rates. The committee discussed implementing the increase in either October 2026 or January 2027. The increase would support staff retention and help address wage compression resulting from recent minimum wage increases.

The Finance Committee expressed support for all three initiatives, with **eliminating fines and rental fees and increasing staff wages identified as the primary priorities**. The committee agreed that implementing all three initiatives, if financially feasible, would benefit the Library in the short term and strengthen its position should the Library pursue a Headlee Override millage in the future.

Meeting adjourned 10:57 AM

COMMITTEE RECOMMENDATION

TO THE BOARD OF TRUSTEES

Committee / Group Finance Committee	**Date Submitted** 09/04/2026
Submitted By Director	**Subject / Action Requested** Move MERS Surplus Fund
Related Policy / Plan (if applicable) MERS	**Requested Board Meeting Date** 09/15/2026

RECOMMENDATION

State clearly what the committee recommends the Board approve, authorize, adopt, or direct.

The Finance Committee recommends moving 80% of the library's undesignated MERS Surplus Division to the Div 10 (Lib Dir) Division effective 10/01/2026.

BACKGROUND / RATIONALE

Briefly explain the need, relevant facts, committee discussion, and why this recommendation is being made.

The library has contributed 98% toward funding the MERS account as of December 2025 according to the 2025 MERS Actuarial Report. At that time, just over $10,000 remained unfunded. At the current rate of contribution ($2,082 per month), the fund is close to be overfunded. It is not advantageous for the account to be significantly overfunded as excess does not get returned to the library until all participants and beneficiaries pass away or are removed from the account.

FINANCIAL / BUDGET IMPACT

Identify the cost, funding source, budget line, or state "No financial impact" if applicable.

The library would save several thousand dollars a year from the general fund towards funding the account. While the Surplus Division remains intact in case the market was to change in the future, moving the funds over would reduce the monthly payment to a fraction of the cost. This puts more money in the library's day to day budget for more immediate needs while safeguarding its previous investment into the fund.

IMPLEMENTATION / NEXT STEPS

If approved, describe who will carry out the action, any deadlines, and any follow-up needed.

If approved, the director will notify MERS to transfer 80% of the Surplus funds over to the Lib Dir Division and will ask for a recalculation of the minimum payment. This will likely go into effect for November's payment.

PROPOSED BOARD MOTION

"I move that the Coopersville Area District Library Board **move 80% of the MERS Surplus Division funds to Div 10 (Lib Dir) Division as of 10/01/2026**."

BOARD MOTION (if not propose motion)

"I move that the Coopersville Area District Library Board

____

____."

COMMITTEE ACTION

Committee Vote / Consensus	Date
☑ Recommended to Board ☐ Not Recommended	09/04/2026

BOARD ACTION

Motion by	Seconded by
☐ Approved ☐ Denied ☐ Tabled	Date: ____________________
Vote / Notes	___________________________

Secretary / Board Record: ____________________________________ Date: ________________

Use this form for recommendations requiring Board consideration or action. Attach supporting documents when helpful.

Gmail

Elyshia Hoekstra <director@coopersvillelibrary.org>

Numbers

Veronica LaBar <vlabar@mersofmich.com>
To: Elyshia Hoekstra <director@coopersvillelibrary.org>

Fri, Aug 21, 2026 at 11:12 AM

Hi Elyshia,

Here are the calculations you requested. The current balance of your Surplus Division is $290,674.69.

The table below shows the impact on the minimum required employer contribution rate if 80%, 90%, or 100% of your surplus assets are transferred to Div 10 (Lib Dir) effective 10/1/2026.

	$ Amount Transferred on 10/1/2026	Div 10 Employer Rate Effective 10/1/2026	Div 10 Employer Rate Effective 7/1/2027
Baseline (no change)	$0.00	$2,082	$2,209
Transfer 80%	$232,539.75	$191	$354
Transfer 90%	$261,607.22	$0	$122
Transfer 100%	$290,674.69	$0	$0

When you decide to transfer assets from your Surplus Division to a participant division, you can initiate the transfer by emailing Karima LaJoie and providing:

(a) the amount you would like to transfer,

(b) the division(s) to which the funds should be transferred, and

(c) a request to recalculate your employer contribution rate.

Please let me know if you have any questions.

Best regards,

Column 1	Budget 2022-2023	Budget 2023-2024	Budget 2024-2025	Amended Budget 2025-2026	Original 2026-2027 Budget	2026-2027 Budget Amended
Income						
101-401 Property Taxes						
101-405 Local, Chester Twp Millage	58,960.00	65,000.00	67,000.00	$73,500.00	$71,000.00	$75,705.00
405-1 IFT - Chester	86.00					
Total for 101-405 Local, Chester Twp Millage	**$59,046.00**	**$65,000.00**	**$67,000.00**	**$73,500.00**	**$71,000.00**	**$75,705.00**
101-406 Local,Polkton Twp Millage	82,000.00	98,365.00	104,300.00	$118,600.00	$115,000.00	$122,158.00
Total for 101-406 Local,Polkton Twp Millage	**$82,000.00**	**$98,365.00**	**$104,300.00**	**$118,600.00**	**$115,000.00**	**$122,158.00**
101-407 Local, Wright Twp Millage	95,280.00	106,000.00	113,400.00	$121,900.00	$118,000.00	$125,557.00
407-1 IFT - Wright	570.00		490.00	$500.00		
Total for 101-407 Local, Wright Twp Millage	**$95,850.00**	**$106,000.00**	**$113,890.00**	**$122,400.00**	**$118,000.00**	**$125,557.00**
101-408 Local,Coopersville Millage	77,350.00	103,000.00	107,900.00	$116,850.00	$114,000.00	$120,355.50
408.1 IFT City (1)	14,950.00	0.00	12,700.00	$13,200.00		
Total for 101-408 Local,Coopersville Millage	**$92,300.00**	**$103,000.00**	**$120,600.00**	**$130,050.00**	**$114,000.00**	**$120,355.50**
404-2 Delinquent Property Taxes (25)	5,800.00	8,600.00	5,780.00	$0.00	$5,000.00	
Total for 101-401 Property Taxes	**$334,996.00**	**$380,965.00**	**$411,570.00**	**$444,550.00**	**$423,000.00**	**$443,775.50**
101-539 State						
101-540-6 Continuing Education Grants	$6,400.00	$553.00		$3,200.00	$0.00	$0.00
101-541 State Aid,CADL	$12,600.00	$12,600.00	$13,600.00	$13,000.00	$12,000.00	$12,000.00
101-542 E-Rate Reimbursement (2)	$5,000.00	$6,700.00	$1,700.00	$2,000.00	$2,000.00	$2,000.00
101-573 LCSA / PPT Act	$11,900.00	$4,400.00	$5,700.00	$7,700.00	$5,000.00	$5,000.00
101-575 SBTE (3)				$2,600.00		
Total for 101-539 State	**$35,900.00**	**$24,253.00**	**$21,000.00**	**$28,500.00**	**$19,000.00**	**$19,000.00**
101-580 Local Grants						
580-10 LeMieux Designaged Fund (4)	$3,400.00	$3,650.00	$3,833.00	$4,350.00	$3,800.00	$3,800.00

Column 1	Budget 2022-2023	Budget 2023-2024	Budget 2024-2025	Amended Budget 2025-2026	Original 2026-2027 Budget	2026-2027 Budget Amended
580-13 Rotary Grant	$750.00	$500.00	$500.00	$500.00	$0.00	$0.00
580-16 Zahm Fund	$0.00	$0.00	$267.00	$300.00	$0.00	$0.00
580-9 Driedger Fund	$0.00	$113.00	$142.00	$200.00	$0.00	$0.00
580-15 Westrate Fund (4)	$4,215.00	$4,330.00	$4,300.00	$4,700.00	$4,500.00	$4,500.00
580-1 CADL Endowment Fund (VanDongen) (4)	$1,133.00	$1,150.00	$1,100.00	$1,250.00	$1,200.00	$1,200.00
580-2 CAYAC	$2,000.00	$1,400.00	$1,200.00	$1,000.00	$1,000.00	$1,000.00
580-4 Coopersville Foundation	$4,500.00	$4,900.00	$2,127.00	$0.00	$1,500.00	$1,500.00
Total for 101-580 Local Grants	**$15,998.00**	**$16,043.00**	**$13,469.00**	**$12,300.00**	**$12,000.00**	**$12,000.00**
101-600 Charges for Services						
101-628 Cash Drawer						
628-10 Over/Under						
628-1 Photocopier	$2,070.00	$2,000.00	$2,300.00	$2,300.00	$2,000.00	$0.00
628-2 Fax	$540.00	$550.00	$850.00	$650.00	$700.00	$0.00
628-3 DVDs Rentals	$1,460.00	$1,400.00	$1,030.00	$1,070.00	$1,000.00	$0.00
628-5 Game Rentals	$265.00	$260.00	$345.00	$425.00	$300.00	$0.00
628-6 Room Rentals	$240.00	$500.00	$1,010.00	$845.00	$800.00	$800.00
628-7 Lost Card	$141.00	$106.00	$150.00	$100.00	$100.00	$0.00
628-9 Donations	$265.00	$592.00		$610.00	$500.00	$500.00
Total for 101-628 Cash Drawer	**$4,981.00**	**$5,408.00**	**$5,685.00**	**$6,000.00**	**$5,400.00**	**$1,300.00**
Total for 101-600 Charges for Services				**$6,000.00**	**$5,400.00**	**$1,300.00**
101-655 Fines & Forteitures				$0.00	$0.00	$0.00
655-2 Cash Drawer - Lost Items	$300.00	$325.00	$200.00	$330.00	$100.00	$0.00
655-3 Cash Drawer - Materials Fines	$4,050.00	$4,350.00	$4,200.00	$3,750.00	$3,600.00	$0.00
655-4 Ottawa Co Penal Fines	$37,500.00	$34,000.00	$29,000.00	$29,000.00	$29,000.00	$29,000.00
655-5 Fines & Forfeitures - Other	$418.00	$510.00	$809.00	$800.00	$500.00	$0.00
Total for 101-655 Fines & Forteitures	**$42,268.00**	**$39,185.00**	**$34,209.00**	**$33,880.00**	**$33,200.00**	**$29,000.00**
101-664 Investment Earnings						

Column 1	Budget 2022-2023	Budget 2023-2024	Budget 2024-2025	Amended Budget 2025-2026	Original 2026-2027 Budget	2026-2027 Budget Amended
101-665 Interest, MoneyMarket Savings	$1,450.00	$9,000.00	$12,000.00	$16,900.00	$8,500.00	$9,000.00
Total for 101-664 Investment Earnings	**$1,450.00**	**$9,000.00**	**$12,000.00**	**$16,900.00**	**$8,500.00**	**$9,000.00**
101-672 Other Revenue						
101-674 Private Contributions/Donations	$990.00	$350.00	$240.00			
101-677 Donations, Friends	$500.00	$955.00	$3,627.36	$625.00	$500.00	$500.00
677-1 Technology Programs			$550.00	$300.00	$0.00	$0.00
677-2 Staff Meeting		$360.00	$400.00	$400.00	$400.00	$400.00
Total for 101-677 Donations, Friends	**$500.00**	**$1,315.00**	**$4,817.36**	**$1,325.00**	**$900.00**	**$900.00**
101-678 Sportsmen's Club	$500.00	$600.00	$600.00	$600.00	$600.00	$600.00
681-1 Summer Reading Program	$900.00	$450.00	$900.00	$1,206.00	$500.00	$500.00
684-2 Winter Reading Club	$250.00	$325.00	$325.00	$450.00	$450.00	$450.00
101-676 Donations, Rotary	$2,500.00	$2,500.00	$2,500.00	$2,500.00	$2,500.00	$2,500.00
101-680 Donations, Other (21)	$1,050.00	$1,600.00	$846.00	$4,000.00	$0.00	$0.00
Total for 101-680 Donations, Other	**$1,050.00**	**$1,600.00**	**$846.00**	**$4,000.00**	**$0.00**	**$0.00**
Total for 101-674 Private Contributions/Donations	**$6,690.00**	**$7,140.00**	**$10,228.36**	**$10,081.00**	**$4,950.00**	**$4,950.00**
Total for 101-672 Other Revenue	**$6,690.00**	**$7,140.00**	**$10,228.36**	**$10,081.00**	**$4,950.00**	**$4,950.00**
101-690 Other Financing Sources		$11,024.00	$2,508.70			
Total for 101-690 Other Financing Sources	**$0.00**	**$11,024.00**	**$2,508.70**	**$0.00**	**$0.00**	**$0.00**
Total for Income	**$437,302.00**	**$487,610.00**	**$504,985.06**	**$554,811.00**	**$506,050.00**	**$519,025.50**
Cost of Goods Sold						
Gross Profit	**$437,302.00**	**$487,610.00**	**$504,985.06**	**$554,811.00**	**$506,050.00**	**$519,025.50**
Expenses						
101-701 Personnel Services						
701-a Salary,Wages (5)	$176,000.00	$196,000.00	$225,000.00	$227,000.00	$232,800.00	$256,000.00
701-b Alerus 457	$500.00	$0.00	$1,000.00	$600.00	$3,700.00	$4,400.00
701-d Payroll Expenses	$1,055.00	$2,500.00	$1,500.00	$1,600.00	$1,600.00	$1,700.00

Column 1	Budget 2022-2023	Budget 2023-2024	Budget 2024-2025	Amended Budget 2025-2026	Original 2026-2027 Budget	2026-2027 Budget Amended
701-e Payroll taxes	$13,700.00	$15,000.00	$17,200.00	$18,000.00	$17,800.00	$19,900.00
701-f AFLAC Short Term Disb.	$0.00	$0.00	$2,000.00	$4,500.00	$4,500.00	$4,500.00
701-g Health/Dental Insurance	$17,600.00	$10,500.00	$13,000.00	$15,000.00	$17,000.00	$22,600.00
701-h Insurance, Operations	$7,000.00	$5,500.00	$6,433.00	$7,125.00	$7,500.00	$7,500.00
701-i MERS - Minimum Payment	$19,200.00	$19,200.00	$21,100.00	$23,100.00	$26,900.00	$8,000.00
701-l Staff Meetings	$0.00	$360.00	$400.00	$400.00	$400.00	$400.00
701-c Bonus (5)	$2,603.00	$2,500.00	$0.00	$0.00	$3,200.00	$3,200.00
701-n Board Compensation	$1,000.00	$1,000.00	$1,000.00	$1,000.00	$1,000.00	$1,000.00
Total for 101-701 Personnel Services	**$238,658.00**	**$252,560.00**	**$288,633.00**	**$298,325.00**	**$316,400.00**	**$329,200.00**
101-726 Supplies						
101-727 Operating Supplies						
727-a Collection Supplies	$1,100.00	$1,800.00	$2,200.00	$2,000.00	$2,000.00	$2,000.00
727-b Computer/Printing Supplies	$400.00	$400.00	$400.00	$400.00	$400.00	$400.00
727-c Office Supplies (paper included	$1,000.00	$1,200.00	$1,500.00	$1,500.00	$1,500.00	$1,500.00
727-d Postage	$300.00	$300.00	$400.00	$400.00	$400.00	$400.00
727-e Supplies, Building/Janitorial	$1,100.00	$2,400.00	$2,000.00	$2,800.00	$2,000.00	$2,000.00
Total for 101-727 Operating Supplies	**$3,900.00**	**$6,100.00**	**$6,500.00**	**$7,100.00**	**$6,300.00**	**$6,300.00**
728 Programming Supplies						
728-a Adult Programs	$635.00	$1,100.00	$1,000.00	$1,000.00	$1,000.00	$1,000.00
728-b Advertising/Marketing/Printing (6)	$400.00	$350.00	$300.00	$1,300.00	$350.00	$350.00
728-c Artwork/Decorations/Signage	$200.00	$200.00	$350.00	$100.00	$200.00	$200.00
728-d Early Literacy Programming	$600.00	$1,500.00	$800.00	$1,000.00	$1,000.00	$1,000.00
728-e General Programming	$251.00	$300.00	$950.00	$750.00	$750.00	$750.00
728-f Summer Reading Clubs	$1,200.00	$1,400.00	$1,600.00	$1,600.00	$2,006.00	$2,006.00
728-g Teen Programming	$600.00	$600.00	$1,000.00	$1,000.00	$1,000.00	$1,000.00
728-h Tween Programming	$0.00	$0.00	$550.00	$800.00	$800.00	$800.00
728-i Winter Reading Program	$0.00	$0.00	$500.00	$500.00	$500.00	$500.00

Column 1	Budget 2022-2023	Budget 2023-2024	Budget 2024-2025	Amended Budget 2025-2026	Original 2026-2027 Budget	2026-2027 Budget Amended
728-j Makers Space (7) (21)	$0.00	$0.00	$600.00	$4,800.00	$600.00	$600.00
728-k Story Walk	$50.00	$300.00	$200.00	$200.00	$200.00	$200.00
Total for 728 Programming Supplies	**$3,936.00**	**$5,750.00**	**$7,850.00**	**$13,050.00**	**$8,406.00**	**$8,406.00**
Total for 101-726 Supplies	**$7,836.00**	**$11,850.00**	**$14,350.00**	**$20,150.00**	**$14,706.00**	**$14,706.00**
101-800 Other Services & Charges						
805 Professional/Contract Services						
805-a Audit Services	$5,000.00	$4,000.00	$5,100.00	$7,000.00	$7,200.00	$7,200.00
805-b Computer Tech Support						
805-b1 Erate - Broadband Services Monthly Fees			$0.00	$3,000.00	$4,000.00	$4,000.00
805-b3 Heimler Consulting (on-site work) (8)	$8,500.00	$8,000.00	$4,000.00	$1,000.00		
805-b2 Off-Site Contract Renewals			$150.00	$150.00	$150.00	$150.00
Total for 805-b Computer Tech Support	**$8,500.00**	**$8,000.00**	**$4,150.00**	**$4,150.00**	**$4,150.00**	**$4,150.00**
805-c Financial Services	$420.00	$420.00	$420.00	$420.00	$420.00	$420.00
805-d Janitorial Service						
805-d2 Cleaning Service	$9,630.60	$9,500.00	$9,700.00	$9,700.00	$9,700.00	$9,700.00
805-d3 Gutter Cleaning	$500.00	$450.00	$500.00	$250.00	$500.00	$500.00
805-d1 Carpet Cleaning (9)	$0.00	$2,600.00	$2,500.00	$2,500.00	$2,500.00	$2,500.00
805-d4 Window Cleaning	$0.00	$700.00	$700.00	$705.00	$710.00	$710.00
Total for 805-d Janitorial Service	**$10,130.60**	**$13,250.00**	**$13,400.00**	**$13,155.00**	**$13,410.00**	**$13,410.00**
805-j Legal Fees	$200.00	$833.00	$1,200.00	$1,173.00	$1,000.00	$1,000.00
805-m Workshops, Inservice (10) (22)	$7,400.00	$500.00	$800.00	$4,400.00	$2,300.00	$2,300.00
805-k Performers-Professional	$2,400.00	$3,500.00	$1,650.00	$2,500.00	$2,500.00	$2,500.00
Total for 805 Professional/Contract Services	**$34,050.60**	**$30,503.00**	**$26,720.00**	**$32,798.00**	**$30,980.00**	**$30,980.00**
808 Travel	$900.00	$500.00	$400.00	$1,100.00	$900.00	$900.00
850 Telephone/Telecommunications	$2,200.00	$2,200.00	$2,000.00	$2,800.00	$2,800.00	$2,800.00
880 Dues & Fees						

Column 1	Budget 2022-2023	Budget 2023-2024	Budget 2024-2025	Amended Budget 2025-2026	Original 2026-2027 Budget	2026-2027 Budget Amended
880-b Bank Fees, Operations Acct	$200.00	$50.00	$50.00	$50.00	$50.00	$50.00
880-c Collection Agency Fee	$150.00	$100.00	$150.00	$30.00	$0.00	$0.00
880-d Credit Card Fees	$100.00	$140.00	$130.00	$160.00	$150.00	$150.00
880-e Credit Card Fees - Friends	$10.00			$1.28		
880-f Dues & Fees, other	$100.00	$100.00	$100.00	$100.00	$100.00	$100.00
880-h Licensing/Subscription Fees (11)	$2,000.00	$5,100.00	$10,000.00	$8,000.00	$8,000.00	$8,000.00
880-h1 Movie License-Sportmens Club	$580.00	$610.00	$700.00	$700.00	$700.00	$700.00
Total for 880-h Licensing/Subscription Fees	**$2,580.00**	**$5,710.00**	**$10,700.00**	**$8,700.00**	**$8,700.00**	**$8,700.00**
880-j LLC Fees	$20,000.00	$21,000.00	$17,800.00	$20,000.00	$20,000.00	$20,000.00
880-k Membership Dues	$1,700.00	$2,500.00	$2,000.00	$2,000.00	$2,000.00	$2,000.00
880-a Bank Charges						
Total for 880 Dues & Fees	**$24,840.00**	**$29,600.00**	**$30,930.00**	**$31,041.28**	**$31,000.00**	**$31,000.00**
920 Utilites						
920-a Electric - Consumers Energy	$12,500.00	$12,500.00	$15,000.00	$15,000.00	$15,000.00	$15,000.00
920-b Gas - MI Gas Utilities	$3,000.00	$3,200.00	$3,200.00	$3,200.00	$3,200.00	$3,200.00
920-c Trash - Republic Services	$150.00	$150.00	$160.00	$160.00	$160.00	$160.00
920-d Water & Sewer - City	$1,400.00	$1,540.00	$1,600.00	$1,600.00	$1,600.00	$1,600.00
Total for 920 Utilites	**$17,050.00**	**$17,390.00**	**$19,960.00**	**$19,960.00**	**$19,960.00**	**$19,960.00**
930 Equipment Service/Repair						
930-a Audio/Visual Equipment	$3,000.00	$3,000.00	$3,000.00	$3,000.00	$3,000.00	$3,000.00
930-b Copier	$3,300.00	$3,300.00	$4,000.00	$3,850.00	$3,850.00	$3,850.00
930-d Fire/Security Equip						
930-d1 Monthly Fees	$2,230.00	$2,100.00	$3,400.00	$3,400.00	$3,400.00	$3,400.00
930-d2 On-Site Repairs & Service Calls		$620.00	$1,100.00	$200.00	$200.00	$200.00
Total for 930-d Fire/Security Equip	**$2,230.00**	**$2,720.00**	**$4,500.00**	**$3,600.00**	**$3,600.00**	**$3,600.00**
930-e Generator (12)	$1,200.00	$1,250.00	$700.00	$1,400.00	$700.00	$700.00
930-f Heating & Cooling (13)	$1,250.00	$1,350.00	$1,350.00	$2,795.00	$1,500.00	$1,500.00

Column 1	Budget 2022-2023	Budget 2023-2024	Budget 2024-2025	Amended Budget 2025-2026	Original 2026-2027 Budget	2026-2027 Budget Amended
930-g Pest Control	$300.00	$310.00	$310.00	$320.00	$325.00	$325.00
930-j Plumbing	$600.00	$150.00	$2,000.00	$500.00	$500.00	$500.00
930-h Window Blinds (14)	$260.00	$300.00	$500.00	$0.00	$150.00	$150.00
930-i Electrical	$350.00	$350.00	$350.00	$350.00	$350.00	$350.00
930-k Repairs, Misc.	$300.00	$200.00	$200.00	$100.00	$200.00	$200.00
Total for 930 Equipment Service/Repair	**$12,790.00**	**$12,930.00**	**$16,910.00**	**$15,915.00**	**$14,175.00**	**$14,175.00**
931 Grounds Service/Repairs						
931-a Rug Cleaning (17)	$0.00	$0.00	$0.00	$208.00	$1,400.00	$1,400.00
931-b Lawn Service	$1,600.00	$1,750.00	$2,400.00	$2,500.00	$2,500.00	$2,500.00
931-c Snow Removal	$1,700.00	$1,800.00	$1,900.00	$1,900.00	$2,000.00	$2,000.00
931-d Sprinkler Service						
931-d1 Contract Services	$630.00	$500.00	$550.00	$550.00	$550.00	$550.00
931-d2 Sprinkler Parts		$580.00	$250.00	$75.00	$250.00	$250.00
Total for 931-d Sprinkler Service	**$630.00**	**$1,080.00**	**$800.00**	**$625.00**	**$800.00**	**$800.00**
931-a Grounds, Misc. (23)	$100.00	$1,000.00	$3,000.00	$500.00	$500.00	$500.00
Total for 931 Grounds Service/Repairs	**$4,030.00**	**$5,630.00**	**$8,100.00**	**$5,525.00**	**$7,200.00**	**$7,200.00**
955 Misc. Expenses	$100.00	$650.00	$100.00	$100.00	$100.00	$100.00
Total for 101-800 Other Services & Charges	**$95,960.60**	**$99,403.00**	**$0.00**	**$109,239.28**	**$107,115.00**	**$107,115.00**
101-970 Capital Outlay						
101-971 Equipment	$7,050.00	$8,500.00	$11,700.00	$0.00	$4,200.00	$4,200.00
971-1 Equipment under $2500.00 (18)	$1,515.00	$4,920.00	$1,200.00	$4,200.00	$0.00	$0.00
Total for 101-971 Equipment	**$8,565.00**	**$13,420.00**	**$12,900.00**	**$4,200.00**	**$4,200.00**	**$4,200.00**
101-973 Materials		$3,138.00				
973-a Digitizing Project (19)	$1,095.00	$1,350.00	$1,350.00	$11,360.00	$1,350.00	$1,350.00
973-b Periodicals/Newspapers	$1,500.00	$900.00	$1,500.00	$900.00	$900.00	$900.00
973-c DVDs	$2,000.00	$1,500.00	$1,500.00	$1,500.00	$1,500.00	$1,500.00
973-d Video Games	$500.00	$1,000.00	$1,000.00	$1,000.00	$1,000.00	$1,000.00

Column 1	Budget 2022-2023	Budget 2023-2024	Budget 2024-2025	Amended Budget 2025-2026	Original 2026-2027 Budget	2026-2027 Budget Amended
973-e Audio Materials	$2,500.00	$2,500.00	$2,500.00	$2,000.00	$2,000.00	$2,000.00
973-f Library of Things Collection (24)	$0.00	$0.00	$2,124.00	$2,000.00	$1,000.00	$1,000.00
973-g Digital Collections (20)	$15,000.00	$17,000.00	$19,200.00	$19,200.00	$21,500.00	$21,500.00
973-h Printed Materials (Books) (20)	$20,000.00	$24,800.00	$30,080.00	$27,000.00	$29,000.00	$29,000.00
973-i Lost & Damaged Items	$250.00	$250.00	$250.00	$250.00	$250.00	$250.00
973-k Non-traditional (Hotspots)	$7,050.00	$6,800.00	$8,500.00	$6,300.00	$5,300.00	$5,000.00
Total for 101-973 Materials	**$49,895.00**	**$59,238.00**	**$68,004.00**	**$71,510.00**	**$63,800.00**	**$63,500.00**
101-975 Capital Projects	$3,143.60	$21,175.00				
101-995 Strategic Plan						
995-1 Programming				$14,000.00	$0.00	$0.00
995-2 Building Rehab				$80,000.00	$6,000.00	$16,500.00
995-3 Collection (16)				$1,000.00	$3,000.00	$3,000.00
Total for 101-995 Strategic Plan	**$3,143.60**	**$21,175.00**	**$0.00**	**$95,000.00**	**$9,000.00**	**$19,500.00**
Total for 101-970 Capital Outlay	**$61,603.60**	**$93,833.00**	**$80,904.00**	**$170,710.00**	**$77,000.00**	**$87,200.00**
	$123,207.20	**$187,666.00**	**$161,808.00**	**$246,420.00**	**$145,000.00**	**$91,400.00**
Total for Expenses	**$404,058.20**	**$457,646.00**	**$383,887.00**	**$598,424.28**	**$515,221.00**	**$538,221.00**
Net Operating Income	**$33,243.80**	**$29,964.00**	**$121,098.06**	**-$43,613.28**	**-$9,171.00**	**-$19,195.50**
Net Operating Income minus Strategic plan	**$36,387.40**	**$51,139.00**	**$121,098.06**	**$51,386.72**	**-$171.00**	**$304.50**

COMMITTEE RECOMMENDATION

TO THE BOARD OF TRUSTEES

Committee / Group Finance Committee	**Date Submitted** 09/04/2026
Submitted By Director	**Subject / Action Requested** Fine and Rental Free
Related Policy / Plan (if applicable) 2026-2027 Budget	**Requested Board Meeting Date** 09/15/2026

RECOMMENDATION

State clearly what the committee recommends the Board approve, authorize, adopt, or direct.

The Finance Committee recommends going fine and rental free.

BACKGROUND / RATIONALE

Briefly explain the need, relevant facts, committee discussion, and why this recommendation is being made.

To increase good will in our community, the director recommended to the finance committee who now recommends to the board that we go fine and rental free by January 2027. This would put the library in a positive light in the minds of many community members a few years before potentially asking the public for a Headlee Override. It would reduce the amount of complaints that the library gets from community members that we remain a fine library while other nearby libraries are fine free including KDL, Allendale, Spring Lake, Grand Have, Muskegon, and more. The library would potentially lose approximately $8,000 in "income" from library fines and fees associated with rentals and printing/faxing/scanning, but going fines free actually increases the likelihood of people returning materials, especially long overdue materials. A 2018 *Library Journal* article illustrates research that shows that most materials are returned within one week of their due date, with or without fines in place. The article can be found at https://www.libraryjournal.com/story/the-end-of-fines.

FINANCIAL / BUDGET IMPACT

Identify the cost, funding source, budget line, or state "No financial impact" if applicable.

This does decrease the library's income from fines and fees of these kinds by about $8,000.

IMPLEMENTATION / NEXT STEPS

If approved, describe who will carry out the action, any deadlines, and any follow-up needed.

If approved, the finance committee recommends making it be part of a large announcement or celebration. In short, the library and library board should make a big deal about it, draw attention to it, and begin educating the community about what the library is and does in order to lay the groundwork for future financial security.

PROPOSED BOARD MOTION

"I move that the Coopersville Area District Library Board **approve going fine free by January 2027**."

BOARD MOTION (if not propose motion)

"I move that the Coopersville Area District Library Board

____

____."

COMMITTEE ACTION

Committee Vote / Consensus	Date
☑ Recommended to Board ☐ Not Recommended	09/04/2026

BOARD ACTION

Motion by	Seconded by
☐ Approved ☐ Denied ☐ Tabled	Date: ____________________
Vote / Notes	___________________________

Secretary / Board Record: ____________________________________ Date: ________________

Use this form for recommendations requiring Board consideration or action. Attach supporting documents when helpful.

COMMITTEE RECOMMENDATION

TO THE BOARD OF TRUSTEES

Committee / Group Personnel Committee	**Date Submitted** 09/14/2026
Submitted By Director	**Subject / Action Requested** Raises for non-minimum wage staff
Related Policy / Plan (if applicable) Personnel Manual	**Requested Board Meeting Date** 09/15/2026

RECOMMENDATION

State clearly what the committee recommends the Board approve, authorize, adopt, or direct.

The Personnel Committee recommends granting non-minimum wage staff a raise of 11%.

BACKGROUND / RATIONALE

Briefly explain the need, relevant facts, committee discussion, and why this recommendation is being made.

At the beginning of 2026, minimum wage staff saw an increase of per hour wages of 10.02% ($12.48-$13.73). January 1, 2027, they will get another increase of 9.25% (to $15.00 an hour). Since the beginning of 2025-2026 fiscal year, the rest of the staff have only had 2 increases at 4%, granted at the beginning of each fiscal year. This is a difference of just over 11% over the course of 2 years. It is hard to stay competitive and retain employees when the gap between minimum wage and retained staff is getting smaller.

FINANCIAL / BUDGET IMPACT

Identify the cost, funding source, budget line, or state “No financial impact” if applicable.

This does increase the library’s financial obligation toward personnel expenses by approximately $31,700. The source for funding this increase would be some budget adjustments for the decrease minimum payment for MERS, a projected mild increase of 3% for property taxes, and some other minor projected increases based on year end numbers from 2025-26.

IMPLEMENTATION / NEXT STEPS

If approved, describe who will carry out the action, any deadlines, and any follow-up needed.

If approved, the director would notify staff of the increase effective next payroll.

PROPOSED BOARD MOTION

“I move that the Coopersville Area District Library Board **approve an 11% increase for non-minimum wage staff effective** .”

BOARD MOTION (if not propose motion)

“I move that the Coopersville Area District Library Board

____

____.”

COMMITTEE ACTION

Committee Vote / Consensus	Date
☑ Recommended to Board ☐ Not Recommended	09/14/2026

BOARD ACTION

Motion by	Seconded by
☐ Approved ☐ Denied ☐ Tabled	Date: ____________________
Vote / Notes	___________________________

Secretary / Board Record: ____________________________________ Date: ________________

Use this form for recommendations requiring Board consideration or action. Attach supporting documents when helpful.

NEW: Wage and Benefits 2026-2027

Column 1	Total Cost 26-27	NEW COST 26-27	Status
Wages	$227,285.50	$256,703.48	Full time, Part time (all)
Bonus	$3,074.50	$3,074.50	Full time, Part time (all)
Total Wages	**$230,360.00**	**$259,777.98**	Full time, Part time (all)
Taxes on Wages	**$17,400.98**	**$19,653.22**	Full time, Part time (all)
MERS 457	$3,888.94	$4,327.73	Full time, Part time (all)
Health/Dental	$14,080.00	$19,072.00	Full time
Flex	$2,825.00	$3,475.00	Full time, Part time (20+ hours)
STD	$3,600.16	$3,924.17	Full time
Total Benefits	**$24,394.10**	**$30,798.90**	
Total Wages and Benefits	**$269,080.58**	**$307,155.60**	

COMMITTEE RECOMMENDATION

TO THE BOARD OF TRUSTEES

Committee / Group Personnel Committee	**Date Submitted** 09/14/2026
Submitted By Director	**Subject / Action Requested** Add FT Adult Services Position
Related Policy / Plan (if applicable) Personnel Manual	**Requested Board Meeting Date** 09/15/2026

RECOMMENDATION

State clearly what the committee recommends the Board approve, authorize, adopt, or direct.

The Personnel Committee recommends creating an adult services librarian position and designating this a full-time position at this time.

BACKGROUND / RATIONALE

Briefly explain the need, relevant facts, committee discussion, and why this recommendation is being made.

With the increased need/want for more adult programming in our community, it has been hard to balance circulation needs with increased adult programming. The director gave the current circulation assistant some more hours to help compensate as budget allowed, but the increased hours puts them fairly close to full-time already without giving them any other incentive to go along with it.

FINANCIAL / BUDGET IMPACT

Identify the cost, funding source, budget line, or state “No financial impact” if applicable.

This does increase the library’s financial obligation toward personnel expenses (hourly rate and benefits) by just under $17,000 (not including raises).

IMPLEMENTATION / NEXT STEPS

If approved, describe who will carry out the action, any deadlines, and any follow-up needed.

If approved, the director would promote the individual in question and begin the required steps to get them added to the individual benefit plans that they would become eligible for. The goal for this process would be October 1 or shortly after for the promotion and before the end of October for the added benefits if individual plans (health, flex) allow.

PROPOSED BOARD MOTION

"I move that the Coopersville Area District Library Board **create an adult librarian position and designate it as a full-time position**."

BOARD MOTION (if not propose motion)

"I move that the Coopersville Area District Library Board

____

____."

COMMITTEE ACTION

Committee Vote / Consensus	Date
☑ Recommended to Board ☐ Not Recommended	09/14/2026

BOARD ACTION

Motion by	Seconded by
☐ Approved ☐ Denied ☐ Tabled	Date: ____________________
Vote / Notes	___________________________

Secretary / Board Record: ____________________________________ Date: ________________

Use this form for recommendations requiring Board consideration or action. Attach supporting documents when helpful.