

# **AGENDA**

## **FLAT RIVER COMMUNITY LIBRARY**

### **BOARD MEETING**

**August 14, 2024**

1. Call to order and roll call:
2. Approval of agenda:
3. Approval of minutes:
  - Board meeting July 2024
4. Public Comments:
5. Financial Reports:
  - a. County Penal Fines for July 2024
  - b. Accounts Payable for July 2024
  - c. Monthly Financials
6. Library Director's Report:
  - a. Suggestion Box Comments
7. Questions from the Board:
8. Unfinished Business:
9. Committees:
10. New Business:
  - a. Election of Officers
  - b. Black Field update
  - c. Landscaping Replacement
  - d. Capital Project budget
  - e. Strategic Plan update
11. Public Comment:
12. Other:
13. Board Member Comment:
14. Items for next agenda
15. Future Dates:
  - a. Next Board Meeting- 6:30 p.m. Wednesday; September 11, 2024
16. Call to Adjourn

**The regular meetings of the Flat River Community Library Board are held on the second Wednesday of the month at 6:30 p.m.**

**Stefanie Reed, Director**

The Flat River Community Library Board recognizes the value of public comment and the importance of allowing members of the public to express themselves on Library matters.

Any person or group wishing to address the Board shall be requested to provide:

- A. Their name & address;
- B. Group affiliation, if and when appropriate;
- C. Topic to be addressed.

To permit fair & orderly public expression, the Board shall provide a period for public participation at public meetings of the Board and publish rules to govern such participation in Board meetings and in Board committee meetings. The rules shall be administered and enforced by the presiding officer of the meeting.

Members of the public requesting that a topic be added to the agenda must contact the director or board president with their request one week in advance of the meeting.

The presiding officer shall be guided by the following rules:

- A. Public participation shall be permitted as indicated on the order of business.
- B. Anyone with concerns related to the operation of the library or to matters within the authority of the Board may participate during the designated public participation portions of a meeting.
- C. Participants must first be recognized by the presiding officer.
- D. Each statement made by a participant shall be limited to three (3) minutes duration.
- E. During the portion of the meeting designated for public participation, no participant may speak more than once on the same topic.
- F. Participants shall direct all comments to the Board and not to staff or other participants.
- G. All statements shall be directed to the presiding officer; no person may address or question Board members individually.
- H. The presiding officer may:
  - a. Interrupt, warn, or terminate a participant's session when they make comments that are repetitive, obscene, and/or comments that constitute a true threat (i.e. statements meant to frighten or intimidate one (1) or more specified persons into believing that they will be seriously harmed by the speaker or someone acting at the speaker's behest);
  - b. Request any individual to stop speaking and/or leave the meeting when that person behaves in a manner that is disruptive of the orderly conduct and/or orderly progress of the meeting;
  - c. Request the assistance of law enforcement officers in the removal of a disorderly person when that person's conduct interferes with the orderly progress of the meeting;
  - d. Call for a recess or an adjournment to another time when the lack of public decorum so interferes with the conduct and/or orderly conduct of the meeting as to warrant such action;
  - e. Waive these rules.

Pursuant to the Open Meetings Act (Act 267 of 1976), the Board may occasionally hold meetings virtually. The Board is not responsible for any technology failures that prevent or disrupt any individual from attending remotely.

Audio or video recording are permitted subject to the following conditions:

- A. No obstructions are created between the Board and the audience.
- B. No interviews are conducted in the meeting room while the Board is in session.
- C. No commentary, adjustment of equipment, or positioning of operators is made that would distract either the Board or members of the audience while the Board is in session.

FLAT RIVER COMMUNITY LIBRARY  
PROPOSED MINUTES  
JUNE 12, 2024

Chairperson Darci Ward Cole called the meeting to order at 6:00 PM.

Present: City of Greenville: Chairperson Darci Ward Cole, Laurel Christensen  
Eureka Township: Holly Schmeltzer, Maureen Burns  
Fairplain Township: Vanessa Marr, Dawn Wyckoff  
Montcalm Township: Pam Nichols, Doug Crowley

Absent: None

Others Present: Stefanie Reed, Library Director  
Jim Marr

Chairperson Ward Cole opened a Public Hearing on the 2024-2025 Budget at 6:00 PM.

Chairperson Ward Cole closed a Public Hearing on the 2024-2025 Budget at 6:30 PM.

Nichols moved to approve the Agenda with the addition of a Black Field Update added to New Business. Supported. Unanimously approved.

Crowley moved to approve the minutes of the May 8, 2024 Board meeting with the correction of the spelling of Chairperson Ward Cole's name. Supported. Unanimously approved.

Public Comments: None

Schmeltzer moved to accept the Accounts payable portion of the treasurer's report for May 2024. Supported. Unanimously approved.

Crowley moved to accept the monthly financial portion of the Treasurer's Report for May 2024. Supported. Unanimously approved.

Director Reed reported on a number of items including Summer Reading Program, Meet Up and Eat Up, security cameras, One Book, One County, Black Field, Comfort Cabinets, and the Coalition of Greater Greenville. Staff are all working on projects to benefit the library patrons.

Building & Grounds Update: Teen Space renovations scheduled to begin July 28th.

New Business:

Discussion about the Director's salary. Wyckoff moved to increase the Director's salary to \$72,600. Supported.

Nichols - Yea  
Wyckoff - Yea  
Burns - Yea  
Ward Cole -yea  
Marr - Nay  
Christensen - Yea

Schmeltzer - Yea  
Crowley - Yea

Motion carried.

Crowley moved to approve the 2024-2025 Budget with the correction increasing the Director's salary to \$72,600.

Crowley- Yea  
Nichols- Yea  
Wyckoff - Yea  
Marr -Yea  
Schmeltzer- Yea  
Burns - Yea  
Christensen-Yea  
Ward Cole-Yea

Motion carried.

Wyckoff moved to approve the Resolution Certifying Tax Levies for Operating Millage and Approving Budget. Supported.

Ward Cole-Yea  
Christensen- Yea  
Burns - Yea  
Schmeltzer - Yea  
Marr -Yea  
Wyckoff - Yea  
Nichols - Yea  
Crowley - Yea

Motion carried.

Schmeltzer moved to approve the list of meeting dates. Supported. Unanimously approved.

Nichols moved to approve Director Reed and Chairperson Ward Cole to work with all those involved in the Black Field transactions and to sign necessary paperwork and, should there be one, a purchase agreement. Supported. Unanimously approved.

The next meeting is July 10, 2024.

Nichols moved to adjourn. Supported. Unanimously approved.

Respectfully submitted

Laurel Christensen

Due to no July Board Meeting (lack of quorum) there are no Approved minutes for this month's packet.



### PENAL FINES

2023/2024

For the mo of	Received	Amount	For the mo of	Received	Amount
Jul-23	Aug-23	\$20,103.27	Jan-24	Feb-24	\$25,932.93
Aug-23	Sep-23	\$30,270.92	Feb-24	Mar-24	\$36,474.65
Sep-23	Oct-23	\$28,805.47	Mar-24	Apr-24	\$30,508.82
Oct-23	Nov-23	\$30,266.96	Apr-24	May-24	\$34,967.22
Nov-23	Dec-23	\$20,319.84	May-24	Jun-24	\$31,203.02
Dec-23	Jan-24	\$22,971.36	Jun-24	Jul-24	
	<b>Sub Total</b>	<b>\$152,737.82</b>		<b>Sub Total</b>	<b>\$159,086.64</b>
				2023	\$152,737.82
				2024	\$159,086.64
				<b>Total to date</b>	<b>\$311,824.46</b>



### PENAL FINES

2024/2025

For the mo of	Received	Amount	For the mo of	Received	Amount
Jul-24	Aug-24	\$27,930.93	Jan-25	Feb-25	
Aug-24	Sep-24		Feb-25	Mar-25	
Sep-24	Oct-24		Mar-25	Apr-25	
Oct-24	Nov-24		Apr-25	May-25	
Nov-24	Dec-24		May-25	Jun-25	
Dec-24	Jan-25		Jun-25	Jul-25	
	<b>Sub Total</b>	<b>\$27,930.93</b>		<b>Sub Total</b>	<b>\$0.00</b>
				2024	\$27,930.93
				2025	\$0.00
				<b>Total to date</b>	<b>\$27,930.93</b>

FLAT RIVER COMMUNITY LIBRARY- General Fund

MONTHLY BOARD INVOICE TOTAL

Date: August 14, 2024

Signature Page

\_\_\_\_\_  
APPROVED BY:

\_\_\_\_\_  
DATE:

\_\_\_\_\_  
APPROVED BY:

\_\_\_\_\_  
DATE:

Flat River Community Library  
Combined Balance Sheet

<b>ASSETS</b>	<u>General</u>	<u>GACF Trust Fund</u>	<u>Noncurrent Funds</u>	<u>Totals Gov't Funds</u>
<b>Current assets</b>				
Cash and cash equivalents	\$1,463,321			\$1,463,321
Investments	\$1,604,597			\$1,604,597
Assets held by foundation		\$171,213		\$171,213
Fixed assets (net)			\$1,887,324	\$1,887,324
Receivables				\$0
Due from other funds				\$0
Prepaid expenditures	<u>\$22,268</u>			<u>\$22,268</u>
Total current assets	\$3,090,186	\$171,213	\$1,887,324	\$5,148,724
TOTAL ASSETS	<u>\$3,090,186</u>	<u>\$171,213</u>	<u>\$1,887,324</u>	<u>\$5,148,724</u>
<b>LIABILITIES &amp; FUND EQUITY</b>				
<b>Current liabilities</b>				
Accounts payable	\$0			\$0
Accrued salaries	\$0			\$0
Accrued liabilities	\$6			\$6
Due to other funds				<u>\$0</u>
Total current liabilities	<u>\$6</u>	<u>\$0</u>	<u>\$0</u>	<u>\$6</u>
<b>Noncurrent liabilities</b>				
Lease Payable			\$36,411	\$36,411
Compensated absences			\$23,370	\$23,370
Noncurrent portion of long-term debt				<u>\$0</u>
Total noncurrent liabilities	<u>\$0</u>	<u>\$0</u>	<u>\$59,781</u>	<u>\$59,781</u>
TOTAL LIABILITIES	<u>\$6</u>	<u>\$0</u>	<u>\$59,781</u>	<u>\$59,788</u>
<b>FUND BALANCES</b>				
Nonspendable Funds				
Endowment		\$59,458		\$59,458
Investment in general fixed assets			\$1,827,543	\$1,827,543
Unassigned Funds				
General fund	\$2,814,569			\$2,814,569
Committed Funds	\$275,611			\$275,611
Restricted Funds		<u>\$111,755</u>		<u>\$111,755</u>
TOTAL FUND BALANCES	<u>\$3,090,180</u>	<u>\$171,213</u>	<u>\$1,827,543</u>	<u>\$5,088,936</u>
<b>TOTAL LIABILITIES &amp; FUND BALANCES</b>	<u>\$3,090,186</u>	<u>\$171,213</u>	<u>\$1,887,324</u>	<u>\$5,148,724</u>



**Flat River Community Library**  
**Balance Sheet**  
As of July 31, 2024

Accrual Basis

	<b>Jul 31, 24</b>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
002.000 · Checking - Isabella Bank	162,563.09
002.004 · Savings - PFCU Primary Share	5,036.81
002.005 · Money Market - Isabella Bank	1,295,516.56
002.007 · Savings - Michigan One CU	5.00
005 · Petty Cash	200.00
<b>Total Checking/Savings</b>	1,463,321.46
<b>Other Current Assets</b>	
003.001 · CD - Commercial Bank (09.26.24)	277,777.78
003.008 · CD - Michigan One CU (09.23.24)	340,593.77
003.009 · CD - Huntington 2 (12/26/24)	276,318.09
003.010 · CD - Isabella Debt (01.29.25)	213,179.37
003.011 · CD - Isabella Tower (05.26.25)	115,472.17
003.012 · CD - Preferred CU (10/20/24)	216,336.43
003.013 · CD - Commercial Bank (12.07.25)	164,919.01
<b>Total Other Current Assets</b>	1,604,596.62
<b>Total Current Assets</b>	3,067,918.08
<b>Other Assets</b>	
029 · Prepays	22,268.22
<b>Total Other Assets</b>	22,268.22
<b>TOTAL ASSETS</b>	<b>3,090,186.30</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Other Current Liabilities</b>	
210 · Payroll Liabilities	6.13
<b>Total Other Current Liabilities</b>	6.13
<b>Total Current Liabilities</b>	6.13
<b>Total Liabilities</b>	6.13
<b>Equity</b>	
250 · Committed Funds	275,611.20
310 · Unassigned Fund-Opening Balance	572,687.19
390 · Unassigned Fund-Retained Earn.	2,318,979.87
Net Income	(77,098.09)
<b>Total Equity</b>	3,090,180.17
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>3,090,186.30</b>

## Flat River Community Library - General Fund Statement of Revenues & Expenses Budget Comparison July 2024

	July 2024	Budget	\$ Over Budget	% of Budget	Annual Budget
<b>Income</b>					
<b>401 · Property Taxes</b>					
401.1 · Property Taxes - Greenville	4,194	203,041	(198,847)	2%	187,131
401.2 · Property Taxes - Eureka Twp.	0	124,277	(124,277)	0%	117,078
401.3 · Property Taxes - Fairplains Twp	0	48,094	(48,094)	0%	44,886
401.4 · Property Taxes - Montcalm Twp.	0	89,563	(89,563)	0%	82,377
<b>Total 401 · Property Taxes</b>	<b>4,194</b>	<b>464,975</b>	<b>(460,781)</b>	<b>1%</b>	<b>431,472</b>
<b>402 · Delinquent Taxes</b>	<b>0</b>	<b>30,000</b>	<b>(30,000)</b>	<b>0%</b>	<b>30,000</b>
<b>441 · Local Community Stabilization</b>	<b>0</b>	<b>15,000</b>	<b>(15,000)</b>	<b>0%</b>	<b>15,000</b>
<b>556 · Library State Aid</b>	<b>9,423</b>	<b>18,600</b>	<b>(9,177)</b>	<b>51%</b>	<b>18,000</b>
<b>580 · County Millage</b>	<b>0</b>	<b>507,000</b>	<b>(507,000)</b>	<b>0%</b>	<b>498,075</b>
<b>580.2 · Renaissance Zone</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>	<b>2,000</b>
<b>651 · Genealogy Fees</b>	<b>0</b>	<b>20</b>	<b>(20)</b>	<b>0%</b>	<b>20</b>
<b>655 · Book Fines</b>	<b>226</b>	<b>2,000</b>	<b>(1,774)</b>	<b>11%</b>	<b>2,000</b>
<b>656 · Printing Fees</b>	<b>755</b>	<b>3,000</b>	<b>(2,245)</b>	<b>25%</b>	<b>2,500</b>
<b>657 · Penal Fines</b>	<b>0</b>	<b>85,000</b>	<b>(85,000)</b>	<b>0%</b>	<b>78,505</b>
<b>658 · USF Funds</b>	<b>1,248</b>	<b>4,600</b>	<b>(3,352)</b>	<b>27%</b>	<b>4,600</b>
<b>664 · Interest Earned</b>	<b>922</b>	<b>55,000</b>	<b>(54,078)</b>	<b>2%</b>	<b>10,000</b>
<b>672 · Continuing Education</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>	<b>1,600</b>
<b>675 · Contribution - Private Sources</b>	<b>22</b>	<b>500</b>	<b>(478)</b>	<b>4%</b>	<b>500</b>
<b>675.2 · Estate Donations</b>	<b>0</b>	<b>5,000</b>	<b>(5,000)</b>	<b>0%</b>	<b>5,000</b>
<b>675.31 · Friends Donations - Adult</b>	<b>300</b>	<b>4,000</b>	<b>(3,700)</b>	<b>8%</b>	<b>2,000</b>
<b>675.32 · Friends Donations - Juvenile</b>	<b>0</b>	<b>5,000</b>	<b>(5,000)</b>	<b>0%</b>	<b>5,000</b>
<b>675.4 · Memorial Book Contributions</b>	<b>25</b>	<b>1,500</b>	<b>(1,475)</b>	<b>2%</b>	<b>1,500</b>
<b>675.45 · Cookbook Sales</b>	<b>0</b>	<b>20</b>	<b>(20)</b>	<b>0%</b>	<b>20</b>
<b>675.47 · Beverage Sales</b>	<b>31</b>	<b>50</b>	<b>(19)</b>	<b>62%</b>	<b>50</b>
<b>699 · Transfer In</b>	<b>0</b>	<b>34,750</b>	<b>(34,750)</b>	<b>0%</b>	<b>0</b>
<b>Total Income</b>	<b>17,146</b>	<b>1,236,015</b>	<b>(1,218,869)</b>	<b>1%</b>	<b>1,236,015</b>
<b>Expense</b>					
<b>I - Personnel</b>					
<b>703 · Salaries</b>	<b>26,954</b>	<b>458,000</b>	<b>431,046</b>	<b>6%</b>	
703.1 · Job Search	0	200	200	0%	
<b>716 · Fringe Benefits Employee Ins.</b>	<b>14,258</b>	<b>75,000</b>	<b>60,742</b>	<b>19%</b>	
716.1 · 401(a)	663	9,000	8,337	7%	
716.2 · Unemployment	5	450	445	1%	
716.3 · Worker's Compensation	0	1,200	1,200	0%	
<b>717 · Payroll Taxes</b>	<b>1,965</b>	<b>35,500</b>	<b>33,535</b>	<b>6%</b>	
<b>Total I - Personnel</b>	<b>43,845</b>	<b>579,350</b>	<b>535,505</b>	<b>8%</b>	<b>579,350</b>

**Flat River Community Library - General Fund**  
**Statement of Revenues & Expenses Budget Comparison**  
**July 2024**

	July 2024	Budget	\$ Over Budget	% of Budget	Annual Budget
<b>II - Supplies</b>					
727 · Office Supplies	0	4,000	4,000	0%	
728 · Postage	462	2,600	2,138	18%	
728.1 · Shipping & Handling	38	750	712	5%	
761 · Supplies - Genealogy/MI Room	0	250	250	0%	
775 · Operating Supplies	131	9,000	8,869	1%	
775.1 · Juvenile Operating Supplies	0	3,000	3,000	0%	
977 · New Equipment	0	9,500	9,500	0%	
<b>Total II - Supplies</b>	<b>631</b>	<b>29,100</b>	<b>28,469</b>	<b>2%</b>	<b>29,100</b>
<b>III - Building Operations</b>					
853 · Telephone	135	3,500	3,365	4%	
854.5 · Cable Line	0	2,000	2,000	0%	
921 · Electric	7,439	50,000	42,561	15%	
923 · Heat (Gas)	0	14,000	14,000	0%	
924 · Water/ Sewer	0	3,000	3,000	0%	
930 · Capital Projects - Teen Room	0	0	0	0%	
931 · Building Maintenance	537	80,000	79,463	1%	
931.1 · Janitorial Supplies	321	4,000	3,679	8%	
931.2 · Lawn Care	0	18,000	18,000	0%	
931.3 · Snow Removal	0	9,000	9,000	0%	
931.5 · Janitorial Services	2,251	30,000	27,749	8%	
<b>Total III - Building Operations</b>	<b>10,683</b>	<b>213,500</b>	<b>202,817</b>	<b>5%</b>	<b>213,500</b>
<b>IV - Services</b>					
730 · Membership Dues	876	2,500	1,624	35%	
731 · Bank Service Charge	75	900	825	8%	
801 · Professional Services	281	1,500	1,219	19%	
801.2 · Collection Agency	0	600	600	0%	
801.3 · Accountant	1,846	24,000	22,154	8%	
802 · Audit	0	8,500	8,500	0%	
860 · Travel/Conferences	2,120	11,000	8,880	19%	
911 · Insurance	15,859	18,000	2,141	88%	
975.5 · Master Gardener	0	100	100	0%	
981 · Printing	0	3,600	3,600	0%	
<b>Total IV - Services</b>	<b>21,057</b>	<b>70,700</b>	<b>49,643</b>	<b>30%</b>	<b>70,700</b>
<b>V - Cooperative Services</b>					
804 · Cooperative Fees	5,116	23,000	17,884	22%	
982 · Delivery (LLC Cost)	654	2,800	2,146	23%	
<b>Total V - Cooperative Services</b>	<b>5,770</b>	<b>25,800</b>	<b>20,030</b>	<b>22%</b>	<b>25,800</b>

## Flat River Community Library - General Fund Statement of Revenues & Expenses Budget Comparison July 2024

	July 2024	Budget	\$ Over Budget	% of Budget	Annual Budget
<b>VI - Programming</b>					
881 · Promotions	475	8,000	7,525	6%	
883 · Programs - Adult	948	7,000	6,052	14%	
884 · Programs - Children	0	6,500	6,500	0%	
884.2 · Programs-Teens	0	5,000	5,000	0%	
884.3 · Programs-Outreach	0	2,000	2,000	0%	
<b>Total VI - Programming</b>	<b>1,423</b>	<b>28,500</b>	<b>27,077</b>	<b>5%</b>	<b>28,500</b>
<b>VII - Materials</b>					
761.1 · Microfilm - Genealogy/MI Room	0	1,500	1,500	0%	
958 · Periodicals (Magazines & News)	200	4,500	4,300	4%	
978 · Adult	3,198	60,000	56,802	5%	
978.3 · Reference	0	500	500	0%	
978.4 · Juvenile	1,570	26,000	24,430	6%	
978.6 · Teen	453	10,000	9,547	5%	
978.8 · Memorials	331	1,500	1,169	22%	
980.4 · Lakeland Overdrive	604	2,400	1,796	25%	
980.6 · Digital Materials	1,743	55,000	53,257	3%	
<b>Total VII - Materials</b>	<b>8,099</b>	<b>161,400</b>	<b>153,301</b>	<b>5%</b>	<b>161,400</b>
<b>VIII - Other</b>					
885 · Friends Expense	0	4,000	4,000	0%	
885.2 · Friends Expense - Juvenile	1,398	5,000	3,602	28%	
887 · Beverage Supplies	0	1,300	1,300	0%	
888 · Bill Braman Estate	0	5,000	5,000	0%	
933.0 · Equipment Maintenance	1,054	12,000	10,946	9%	
975.1 · Board Expense	0	100	100	0%	
990 · Reimbursement of overpayments	0	700	700	0%	
<b>Total VIII - Other</b>	<b>2,452</b>	<b>28,100</b>	<b>25,648</b>	<b>9%</b>	<b>28,100</b>
<b>IX - Technology</b>					
933.1 · Computer System Maintenance	0	3,000	3,000	0%	
933.2 · Computer Software	0	8,000	8,000	0%	
933.4 · IT Support	0	2,000	2,000	0%	
933.5 · Computer Equipment	0	3,000	3,000	0%	
933.6 · USF Expenditure	284	4,500	4,216	6%	
933.7 · Hosting Digitized Microfilm	0	7,000	7,000	0%	
933.9 · Website Hosting	0	700	700	0%	
935 · Mobile Hotspots	0	9,000	9,000	0%	
935.1 · Mobile Hotspots - GPS	0	34,400	34,400	0%	
<b>Total IX - Technology</b>	<b>284</b>	<b>71,600</b>	<b>71,316</b>	<b>0%</b>	<b>71,600</b>
<b>Total Expense</b>	<b>94,244</b>	<b>1,208,050</b>	<b>1,113,806</b>	<b>8%</b>	<b>1,208,050</b>

**Flat River Community Library - General Fund**  
**Statement of Revenues & Expenses Budget Comparison**  
 July 2024

	July 2024	Budget	\$ Over Budget	% of Budget	Annual Budget
<b>Net Income</b>	<b>(77,098)</b>	<b>27,965</b>	<b>(105,063)</b>	<b>(276%)</b>	<b>27,965</b>

**Flat River Community Library**  
**Income & Expense Previous Year Comparison**

Accrual Basis

July 2024

	Jul 24	Jul 23	\$ Change	% Change
<b>Income</b>				
<b>401 · Property Taxes</b>				
<b>401.1 · Property Taxes - Greenville</b>	4,194	0	4,194	100%
<b>Total 401 · Property Taxes</b>	4,194	0	4,194	100%
<b>556 · Library State Aid</b>	9,423	0	9,423	100%
<b>655 · Book Fines</b>	226	445	(219)	(49)%
<b>656 · Printing Fees</b>	755	282	473	168%
<b>657 · Penal Fines</b>	0	0	0	0%
<b>658 · USF Funds</b>	1,248	2,363	(1,115)	(47)%
<b>664 · Interest Earned</b>	922	4,165	(3,243)	(78)%
<b>675 · Contribution - Private Sources</b>	22	51	(29)	(56)%
<b>675.31 · Friends Donations - Adult</b>	300	0	300	100%
<b>675.4 · Memorial Book Contributions</b>	25	0	25	100%
<b>675.47 · Beverage Sales</b>	31	18	13	69%
<b>Total Income</b>	17,146	7,324	9,822	134%
<b>Expense</b>				
<b>I - Personnel</b>				
<b>703 · Salaries</b>	26,954	22,763	4,191	18%
<b>716 · Fringe Benefits Employee Ins.</b>	14,258	4,520	9,739	216%
<b>716.1 · 401(a)</b>	663	376	287	76%
<b>716.2 · Unemployment</b>	5	3	2	48%
<b>716.3 · Worker's Compensation</b>	0	566	(566)	(100)%
<b>717 · Payroll Taxes</b>	1,965	1,693	272	16%
<b>Total I - Personnel</b>	43,845	29,921	13,924	47%
<b>II - Supplies</b>				
<b>727 · Office Supplies</b>	0	137	(137)	(100)%
<b>728 · Postage</b>	462	219	243	111%
<b>728.1 · Shipping &amp; Handling</b>	38	24	14	58%
<b>775 · Operating Supplies</b>	131	0	131	100%
<b>Total II - Supplies</b>	631	379	251	66%
<b>III - Building Operations</b>				
<b>853 · Telephone</b>	0	350	(350)	(100)%
<b>854.5 · Cable Line</b>	135	148	(13)	(9)%
<b>921 · Electric</b>	7,439	5,816	1,623	28%
<b>923 · Heat (Gas)</b>	0	929	(929)	(100)%
<b>931 · Building Maintenance</b>	537	1,726	(1,189)	(69)%
<b>931.1 · Janitorial Supplies</b>	321	334	(12)	(4)%
<b>931.2 · Lawn Care</b>	0	17	(17)	(100)%
<b>931.5 · Janitorial Services</b>	2,251	1,261	990	79%
<b>Total III - Building Operations</b>	10,683	10,581	103	1%

**Flat River Community Library**  
**Income & Expense Previous Year Comparison**

Accrual Basis

July 2024

	Jul 24	Jul 23	\$ Change	% Change
<b>IV - Services</b>				
730 · Membership Dues	876	210	666	317%
731 · Bank Service Charge	75	8	67	831%
801 · Professional Services	281	0	281	100%
801.3 · Accountant	1,846	1,462	385	26%
860 · Travel/Conferences	2,120	22	2,098	9,427%
911 · Insurance	15,859	13,555	2,304	17%
<b>Total IV - Services</b>	21,057	15,257	5,800	38%
<b>V - Cooperative Services</b>				
804 · Cooperative Fees	5,116	4,888	228	5%
982 · Delivery (LLC Cost)	654	629	24	4%
<b>Total V - Cooperative Services</b>	5,769	5,517	252	5%
<b>VI - Programming</b>				
881 · Promotions	475	60	415	688%
883 · Programs - Adult	948	699	249	36%
884 · Programs - Children	0	200	(200)	(100)%
884.2 · Programs-Teens	0	(56)	56	100%
<b>Total VI - Programming</b>	1,423	903	519	58%
<b>VII - Materials</b>				
958 · Periodicals (Magazines&News)	200	332	(132)	(40)%
978 · Adult	3,198	2,276	922	41%
978.4 · Juvenile	1,570	306	1,264	413%
978.6 · Teen	453	119	334	281%
978.8 · Memorials	331	76	255	335%
980.4 · Lakeland Overdrive	604	450	154	34%
980.6 · Digital Materials	1,743	0	1,743	100%
<b>Total VII - Materials</b>	8,099	3,560	4,540	128%
<b>VIII - Other</b>				
885.2 · Friends Expense - Juvenile	1,398	750	648	86%
933.0 · Equipment Maintenance	1,054	0	1,054	100%
990 · Reimbursement of overpayments	0	81	(81)	(100)%
<b>Total VIII - Other</b>	2,452	831	1,621	195%
<b>IX · Technology</b>				
933.1 · Computer System Maintenanc...	0	1,688	(1,688)	(100)%
933.6 · USF Expenditure	285	285	0	0%
<b>Total IX · Technology</b>	285	1,973	(1,688)	(86)%
<b>Total Expense</b>	94,244	68,922	25,322	37%
<b>Net Income</b>	<b>(77,098)</b>	<b>(61,598)</b>	<b>(15,500)</b>	<b>(25)%</b>

**Flat River Community Library - GACF Trust Fund**  
**Profit & Loss Budget vs. Actual**  
**July 2024**

Accrual Basis

	<u>Jul 24</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Income</b>				
663 · Interest and Dividends	0.00	6,500.00	(6,500.00)	0.0%
664 · Market Fluctuations-Income/Loss	0.00	2,700.00	(2,700.00)	0.0%
674 · Contributions - Private Sources	0.00	1,000.00	(1,000.00)	0.0%
<b>Total Income</b>	0.00	10,200.00	(10,200.00)	0.0%
<b>Expense</b>				
998 · Foundation Account Admin. Fee	0.00	2,400.00	(2,400.00)	0.0%
999 · Transfer Out	0.00	34,750.00	(34,750.00)	0.0%
<b>Total Expense</b>	0.00	37,150.00	(37,150.00)	0.0%
<b>Net Income</b>	<b>0.00</b>	<b>(26,950.00)</b>	<b>26,950.00</b>	<b>0.0%</b>



# Flat River Community Library Monthly Board Invoice Total

July 2024

Accrual Basis

	Jul 24
Income	0.00
<b>Expense</b>	
<b>I - Personnel</b>	
703 · Salaries	26,953.58
716 · Fringe Benefits Employee Ins.	14,258.18
716.1 · 401(a)	663.33
716.2 · Unemployment	4.72
717 · Payroll Taxes	1,965.07
<b>Total I - Personnel</b>	43,844.88
<b>II - Supplies</b>	
728 · Postage	461.84
728.1 · Shipping & Handling	37.68
775 · Operating Supplies	130.99
<b>Total II - Supplies</b>	630.51
<b>III - Building Operations</b>	
854.5 · Cable Line	134.98
921 · Electric	7,439.36
931 · Building Maintenance	537.00
931.1 · Janitorial Supplies	321.10
931.5 · Janitorial Services	2,251.00
<b>Total III - Building Operations</b>	10,683.44
<b>IV - Services</b>	
730 · Membership Dues	876.00
731 · Bank Service Charge	74.75
801 · Professional Services	281.00
801.3 · Accountant	1,846.15
860 · Travel/Conferences	2,119.85
911 · Insurance	15,859.00
<b>Total IV - Services</b>	21,056.75
<b>V - Cooperative Services</b>	
804 · Cooperative Fees	5,115.50
982 · Delivery (LLC Cost)	653.50
<b>Total V - Cooperative Services</b>	5,769.00
<b>VI - Programming</b>	
881 · Promotions	475.00
883 · Programs - Adult	947.69
<b>Total VI - Programming</b>	1,422.69
<b>VII - Materials</b>	
958 · Periodicals (Magazines&News)	200.00
978 · Adult	3,198.26
978.4 · Juvenile	1,570.40
978.6 · Teen	453.07
978.8 · Memorials	330.77
980.4 · Lakeland Overdrive	603.58
980.6 · Digital Materials	1,743.35
<b>Total VII - Materials</b>	8,099.43
<b>VIII - Other</b>	
885.2 · Friends Expense - Juvenile	1,398.00
933.0 · Equipment Maintenance	1,054.33
<b>Total VIII - Other</b>	2,452.33

**Flat River Community Library  
Monthly Board Invoice Total**

July 2024

Accrual Basis

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	<u>Jul 24</u>
IX · Technology	
933.6 · USF Expenditure	<u>285.00</u>
<b>Total IX · Technology</b>	<u>285.00</u>
<b>Total Expense</b>	<u>94,244.03</u>
<b>Net Income</b>	<u><u>-94,244.03</u></u>

**Flat River Community Library**  
**INVOICES READY FOR BOARD APPROVAL**  
**As of July 31, 2024**

Date	Num	Split	Amount
<b>A Lot A Clean Window Washing Service</b>			
06/16/2024	437042	931 · Building Maintenance	550.00
06/16/2024	15864	002.000 · Checking - Isabella Bank	-550.00
Total A Lot A Clean Window Washing Service			0.00
<b>Adams Remco</b>			
06/30/2024	432409	933.0 · Equipment Maintenance	260.00
07/15/2024	15939	002.000 · Checking - Isabella Bank	-260.00
07/28/2024	INV435823	933.0 · Equipment Maintenance	240.00
07/28/2024	15942	002.000 · Checking - Isabella Bank	-240.00
Total Adams Remco			0.00
<b>Advantage Mechanical Refrigeration, Inc.</b>			
06/16/2024	34137959	931 · Building Maintenance	7,957.00
06/16/2024	15865	002.000 · Checking - Isabella Bank	-7,957.00
06/29/2024	34382552	931 · Building Maintenance	1,256.25
06/30/2024	15895	002.000 · Checking - Isabella Bank	-1,256.25
06/30/2024	35147057	931 · Building Maintenance	1,545.00
07/28/2024	240723	931 · Building Maintenance	495.00
07/28/2024	15945	002.000 · Checking - Isabella Bank	-2,040.00
Total Advantage Mechanical Refrigeration, Inc.			0.00
<b>Amazon</b>			
06/16/2024	139D-W3V...	884 · Programs - Children	54.74
06/16/2024	16JQ-G1L...	775 · Operating Supplies	52.11
06/16/2024	16X1-7FX...	775 · Operating Supplies	23.98
06/16/2024	16YX-QQ1...	775 · Operating Supplies	84.19
06/16/2024	16YX-QQ1...	978.4 · Juvenile	32.18
06/16/2024	17W6-H7P...	727 · Office Supplies	74.79
06/16/2024	1DYN-H4F...	-SPLIT-	221.74
06/16/2024	1KY9-CYC...	978 · Adult	141.95
06/16/2024	1LYY-YKM...	978 · Adult	57.41
06/16/2024	1MMJ-FW...	978 · Adult	70.99
06/16/2024	1NDM-T7...	885.2 · Friends Expense - Juvenile	62.54
06/16/2024	1NMR-Q6...	-SPLIT-	606.96
06/16/2024	1P4T-KX1...	727 · Office Supplies	57.29
06/16/2024	1PQR-YY3...	775 · Operating Supplies	140.99
06/16/2024	1RRC-Q6...	775 · Operating Supplies	47.58
06/16/2024	1TVH-NH...	883 · Programs - Adult	251.25
06/16/2024	1TVH-NH...	978.4 · Juvenile	18.78
06/16/2024	1WWW-J...	727 · Office Supplies	15.16
06/16/2024	1WWW-J...	727 · Office Supplies	54.56
06/16/2024	15866	002.000 · Checking - Isabella Bank	-2,069.19
06/30/2024	11NK-Q4V...	884.2 · Programs-Teens	14.86
06/30/2024	16VN-RTV...	-SPLIT-	69.54
06/30/2024	16VN-RTV...	-SPLIT-	352.05
06/30/2024	17MM-V47...	933.5 · Computer Equipment	1,160.38
06/30/2024	17MM-V47...	884.2 · Programs-Teens	14.99
06/30/2024	17ND-7Y4...	933.5 · Computer Equipment	11.12
06/30/2024	1CX9-H31...	978.4 · Juvenile	52.48
06/30/2024	1HHK-LC...	978 · Adult	350.73
06/30/2024	1HWJ-MP...	-SPLIT-	239.41
06/30/2024	1KMW-69...	-SPLIT-	280.06
06/30/2024	1KNX-7W...	727 · Office Supplies	152.85
06/30/2024	1KYT-T6L...	-SPLIT-	1,419.38
06/30/2024	1N63-J61...	775.1 · Juvenile Operating Supplies	27.99
06/30/2024	1N63-J61...	884.2 · Programs-Teens	83.22
06/30/2024	1NCL-9Y6...	727 · Office Supplies	73.52
06/30/2024	1NVY-PT1...	775.1 · Juvenile Operating Supplies	42.98
06/30/2024	1QM9-YKJ...	884.2 · Programs-Teens	33.76
06/30/2024	1R1Y-N49...	727 · Office Supplies	24.58
06/30/2024	1VTR-J16...	884 · Programs - Children	24.59
06/30/2024	1XWD-RD...	727 · Office Supplies	28.99
06/30/2024	1XY7-V7M...	883 · Programs - Adult	45.73

**Flat River Community Library**  
**INVOICES READY FOR BOARD APPROVAL**  
As of July 31, 2024

Date	Num	Split	Amount
06/30/2024	1Y66-YM4...	883 · Programs - Adult	19.99
07/15/2024	15941	002.000 · Checking - Isabella Bank	-4,523.20
Total Amazon			0.00
<b>Arrow Swift Printing</b>			
06/30/2024	103141	775 · Operating Supplies	124.03
07/15/2024	15938	002.000 · Checking - Isabella Bank	-124.03
Total Arrow Swift Printing			0.00
<b>Athenaeum OL Archive Works</b>			
06/30/2024	2407003	933.7 · Hosting Digitized Microfilm	1,016.16
07/15/2024	15937	002.000 · Checking - Isabella Bank	-1,016.16
Total Athenaeum OL Archive Works			0.00
<b>Baker &amp; Taylor</b>			
06/04/2024	2038289351	-SPLIT-	10.77
06/04/2024	2038299321	-SPLIT-	2,869.51
06/04/2024	2038311117	-SPLIT-	371.26
06/04/2024	2038317592	-SPLIT-	698.36
06/04/2024	15846	002.000 · Checking - Isabella Bank	-3,949.90
06/16/2024	2038331948	-SPLIT-	1,242.07
06/16/2024	2038336873	-SPLIT-	969.34
06/16/2024	2038347564	-SPLIT-	658.54
06/16/2024	2038355823	-SPLIT-	317.36
06/16/2024	5017484518	-SPLIT-	17.97
06/16/2024	15867	002.000 · Checking - Isabella Bank	-3,205.28
06/29/2024	2038362612	-SPLIT-	683.14
06/30/2024	15896	002.000 · Checking - Isabella Bank	-683.14
06/30/2024	2038370966	-SPLIT-	221.69
06/30/2024	2038379816	-SPLIT-	381.85
07/14/2024	2038398922	-SPLIT-	158.36
07/14/2024	2038406459	-SPLIT-	1,416.99
07/15/2024	15940	002.000 · Checking - Isabella Bank	-2,178.89
07/28/2024	2038414731	-SPLIT-	589.18
07/28/2024	2038424096	-SPLIT-	864.30
07/28/2024	2038429537	-SPLIT-	1,665.36
07/28/2024	15946	002.000 · Checking - Isabella Bank	-3,118.84
Total Baker & Taylor			0.00
<b>Bouwhuis Supply, Inc.</b>			
06/16/2024	65253	931.1 · Janitorial Supplies	499.47
06/16/2024	15868	002.000 · Checking - Isabella Bank	-499.47
07/28/2024	63516	931.1 · Janitorial Supplies	252.90
07/28/2024	15947	002.000 · Checking - Isabella Bank	-252.90
Total Bouwhuis Supply, Inc.			0.00
<b>Broad Reach</b>			
06/04/2024	ARU03725...	-SPLIT-	160.68
06/04/2024	15847	002.000 · Checking - Isabella Bank	-160.68
Total Broad Reach			0.00
<b>Burkett, Cloe</b>			
06/30/2024	Lost & Pai...	931 · Building Maintenance	15.66
07/28/2024	15948	002.000 · Checking - Isabella Bank	-15.66
Total Burkett, Cloe			0.00
<b>Center Point Publishing</b>			
06/16/2024	2097223	978 · Adult	140.82
06/16/2024	15869	002.000 · Checking - Isabella Bank	-140.82
07/14/2024	2103734	978 · Adult	145.02
07/15/2024	15921	002.000 · Checking - Isabella Bank	-145.02
Total Center Point Publishing			0.00

**Flat River Community Library**  
**INVOICES READY FOR BOARD APPROVAL**  
As of July 31, 2024

Date	Num	Split	Amount
<b>Charter Communications</b>			
06/16/2024	82148201...	854.5 · Cable Line	134.98
06/16/2024	15870	002.000 · Checking - Isabella Bank	-134.98
07/14/2024	82148201...	854.5 · Cable Line	134.98
07/15/2024	15920	002.000 · Checking - Isabella Bank	-134.98
Total Charter Communications			0.00
<b>Citizens Insurance Co. of America</b>			
06/16/2024	7.1.24-7.1....	-SPLIT-	15,859.00
06/16/2024	15871	002.000 · Checking - Isabella Bank	-15,859.00
07/01/2024	7.1.24-7.1....	-SPLIT-	0.00
Total Citizens Insurance Co. of America			0.00
<b>City of Greenville</b>			
06/16/2024	6.7.24 CO	924 · Water/ Sewer	57.00
06/16/2024	15872	002.000 · Checking - Isabella Bank	-57.00
06/29/2024	3.15.24-6....	924 · Water/ Sewer	444.93
06/29/2024	3.15.24-6....	924 · Water/ Sewer	355.46
06/30/2024	15897	002.000 · Checking - Isabella Bank	-800.39
06/30/2024	5.15.24-6....	924 · Water/ Sewer	45.60
07/15/2024	15936	002.000 · Checking - Isabella Bank	-45.60
Total City of Greenville			0.00
<b>Consumer's Energy</b>			
06/16/2024	20679245...	921 · Electric	5,870.39
06/16/2024	15873	002.000 · Checking - Isabella Bank	-5,870.39
07/28/2024	20714762...	921 · Electric	7,439.36
07/28/2024	15949	002.000 · Checking - Isabella Bank	-7,439.36
Total Consumer's Energy			0.00
<b>Corinne Robers Illustrations LLC</b>			
07/01/2024	#3-Flat River	885.2 · Friends Expense - Juvenile	400.00
07/02/2024	15913	002.000 · Checking - Isabella Bank	-400.00
Total Corinne Robers Illustrations LLC			0.00
<b>Danish Festival, Inc.</b>			
07/14/2024	3782	881 · Promotions	150.00
07/15/2024	15919	002.000 · Checking - Isabella Bank	-150.00
Total Danish Festival, Inc.			0.00
<b>Demco, Inc.</b>			
06/04/2024	7487498	-SPLIT-	130.73
06/04/2024	15848	002.000 · Checking - Isabella Bank	-130.73
Total Demco, Inc.			0.00
<b>DTE Energy</b>			
06/16/2024	5.2.24 - 5....	923 · Heat (Gas)	871.14
06/16/2024	15874	002.000 · Checking - Isabella Bank	-871.14
06/30/2024	6.1.24-7.1....	923 · Heat (Gas)	1,109.72
07/15/2024	15935	002.000 · Checking - Isabella Bank	-1,109.72
Total DTE Energy			0.00
<b>Elite Fund, Inc.</b>			
06/04/2024	9876	-SPLIT-	181.00
06/04/2024	15849	002.000 · Checking - Isabella Bank	-181.00
07/01/2024	9876 RV	-SPLIT-	0.00
07/14/2024	10079	801 · Professional Services	100.00
07/15/2024	15918	002.000 · Checking - Isabella Bank	-100.00
Total Elite Fund, Inc.			0.00

**Flat River Community Library**  
**INVOICES READY FOR BOARD APPROVAL**  
**As of July 31, 2024**

Date	Num	Split	Amount
<b>F.C.F.</b>			
07/28/2024	8.8.24 Prgr...	883 · Programs - Adult	375.00
07/28/2024	15950	002.000 · Checking - Isabella Bank	-375.00
Total F.C.F.			0.00
<b>Foster, Swift, Collins &amp; Smith, P.C.</b>			
06/30/2024	889239	801 · Professional Services	73.50
07/28/2024	15951	002.000 · Checking - Isabella Bank	-73.50
Total Foster, Swift, Collins & Smith, P.C.			0.00
<b>Four Season's Exterminating</b>			
06/16/2024	431080	931 · Building Maintenance	42.00
06/16/2024	15875	002.000 · Checking - Isabella Bank	-42.00
07/14/2024	435046	931 · Building Maintenance	42.00
07/15/2024	15917	002.000 · Checking - Isabella Bank	-42.00
Total Four Season's Exterminating			0.00
<b>Friends of the FRCL - Bookstore</b>			
06/16/2024	06032024...	990 · Reimbursement of overpayme...	80.75
06/16/2024	15876	002.000 · Checking - Isabella Bank	-80.75
06/30/2024	6.1.24-6.3...	990 · Reimbursement of overpayme...	37.00
07/15/2024	15934	002.000 · Checking - Isabella Bank	-37.00
Total Friends of the FRCL - Bookstore			0.00
<b>Gale</b>			
06/16/2024	84395123	978 · Adult	98.25
06/16/2024	84469729	978 · Adult	163.95
06/16/2024	15877	002.000 · Checking - Isabella Bank	-262.20
06/29/2024	84545633	978 · Adult	62.97
06/30/2024	15898	002.000 · Checking - Isabella Bank	-62.97
06/30/2024	84358868	978 · Adult	62.97
06/30/2024	84581644	978 · Adult	188.99
07/15/2024	15933	002.000 · Checking - Isabella Bank	-251.96
07/28/2024	84668359	978 · Adult	131.16
07/28/2024	15952	002.000 · Checking - Isabella Bank	-131.16
Total Gale			0.00
<b>Great America Financial Services</b>			
06/16/2024	36686601	933.0 · Equipment Maintenance	814.33
06/16/2024	15878	002.000 · Checking - Isabella Bank	-814.33
07/14/2024	36912159	933.0 · Equipment Maintenance	814.33
07/15/2024	15916	002.000 · Checking - Isabella Bank	-814.33
Total Great America Financial Services			0.00
<b>Greenville Area Chamber of Commerce</b>			
06/04/2024	12630	881 · Promotions	25.00
06/04/2024	15850	002.000 · Checking - Isabella Bank	-25.00
06/29/2024	12678	881 · Promotions	25.00
06/30/2024	15899	002.000 · Checking - Isabella Bank	-25.00
07/28/2024	12705	881 · Promotions	25.00
07/28/2024	15953	002.000 · Checking - Isabella Bank	-25.00
Total Greenville Area Chamber of Commerce			0.00
<b>Greenville Rotary</b>			
06/16/2024	4	-SPLIT-	300.00
06/16/2024	15879	002.000 · Checking - Isabella Bank	-300.00
07/01/2024	4 RV	-SPLIT-	0.00
Total Greenville Rotary			0.00

**Flat River Community Library**  
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Date	Num	Split	Amount
<b>Hansen, Amy</b>			
07/14/2024	Prgm: Gen...	883 · Programs - Adult	120.00
07/15/2024	15915	002.000 · Checking - Isabella Bank	-120.00
Total Hansen, Amy			0.00
<b>Hauck, Gary</b>			
07/28/2024	8.13.24 Pr...	883 · Programs - Adult	189.22
07/28/2024	15954	002.000 · Checking - Isabella Bank	-189.22
Total Hauck, Gary			0.00
<b>Heimler Consulting</b>			
06/29/2024	858	-SPLIT-	2,199.96
06/29/2024	861	933.6 · USF Expenditure	650.00
06/30/2024	15900	002.000 · Checking - Isabella Bank	-2,849.96
07/28/2024	880	933.6 · USF Expenditure	285.00
07/28/2024	15955	002.000 · Checking - Isabella Bank	-285.00
Total Heimler Consulting			0.00
<b>Humana Life</b>			
06/04/2024	960399521	716 · Fringe Benefits Employee Ins.	75.05
06/04/2024	15851	002.000 · Checking - Isabella Bank	-75.05
06/29/2024	960399524	716 · Fringe Benefits Employee Ins.	75.05
06/30/2024	15901	002.000 · Checking - Isabella Bank	-75.05
07/28/2024	960399532	716 · Fringe Benefits Employee Ins.	75.05
07/28/2024	15956	002.000 · Checking - Isabella Bank	-75.05
Total Humana Life			0.00
<b>InfoUSA Marketing</b>			
06/04/2024	10004212...	-SPLIT-	395.00
06/04/2024	15852	002.000 · Checking - Isabella Bank	-395.00
Total InfoUSA Marketing			0.00
<b>Ingram Library Services</b>			
06/04/2024	63064898	-SPLIT-	89.27
06/04/2024	15853	002.000 · Checking - Isabella Bank	-89.27
07/28/2024	63086580	-SPLIT-	564.42
07/28/2024	67729985	-SPLIT-	49.28
07/28/2024	15957	002.000 · Checking - Isabella Bank	-613.70
Total Ingram Library Services			0.00
<b>Isabella Bank Mastercard</b>			
06/04/2024		101 · Isabella Bank Credit Card	3,472.97
06/04/2024	15854	002.000 · Checking - Isabella Bank	-3,472.97
06/09/2024		101 · Isabella Bank Credit Card	4,749.03
06/30/2024	15902	002.000 · Checking - Isabella Bank	-4,749.03
07/09/2024	July 2024	101 · Isabella Bank Credit Card	10,069.96
07/28/2024	15958	002.000 · Checking - Isabella Bank	-10,069.96
Total Isabella Bank Mastercard			0.00
<b>Kanopy</b>			
06/16/2024	402235-PPU	-SPLIT-	0.00
06/16/2024	KDEP-225...	029.4 · Prepaid - Kanopy	1,300.00
06/16/2024	15880	002.000 · Checking - Isabella Bank	-1,300.00
06/30/2024	405643-PPU	-SPLIT-	0.00
Total Kanopy			0.00
<b>Kubiak, Kim</b>			
07/01/2024	Prgm: Clay	883 · Programs - Adult	150.00
07/02/2024	15912	002.000 · Checking - Isabella Bank	-150.00
Total Kubiak, Kim			0.00

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Date	Num	Split	Amount
<b>Lakeland Library Cooperative</b>			
06/30/2024	PT24-1311	-SPLIT-	20.33
07/14/2024	24-17844	-SPLIT-	5,769.00
07/14/2024	PT24-1329	980.4 · Lakeland Overdrive	603.58
07/15/2024	15932	002.000 · Checking - Isabella Bank	-6,392.91
Total Lakeland Library Cooperative			0.00
<b>Lakeview Area News</b>			
07/01/2024	24/25 subs...	958 · Periodicals (Magazines&News)	55.00
07/02/2024	15911	002.000 · Checking - Isabella Bank	-55.00
Total Lakeview Area News			0.00
<b>Laubaugh, Steve</b>			
07/01/2024	Prgm: Foa...	885.2 · Friends Expense - Juvenile	475.00
07/02/2024	15910	002.000 · Checking - Isabella Bank	-475.00
Total Laubaugh, Steve			0.00
<b>Leadership Montcalm</b>			
07/28/2024	Leadership...	860 · Travel/Conferences	350.00
07/28/2024	15959	002.000 · Checking - Isabella Bank	-350.00
Total Leadership Montcalm			0.00
<b>Luxury Janitorial Services LLC</b>			
06/16/2024	INV860	931.5 · Janitorial Services	2,251.00
06/16/2024	INV951	931.5 · Janitorial Services	4,508.11
06/16/2024	15881	002.000 · Checking - Isabella Bank	-6,759.11
07/14/2024	1062	931.5 · Janitorial Services	2,251.00
07/15/2024	15914	002.000 · Checking - Isabella Bank	-2,251.00
Total Luxury Janitorial Services LLC			0.00
<b>Mad Scientist of Detroit</b>			
06/04/2024	4707	885.2 · Friends Expense - Juvenile	249.00
06/04/2024	15855	002.000 · Checking - Isabella Bank	-249.00
Total Mad Scientist of Detroit			0.00
<b>MetLife Small Business Center</b>			
06/04/2024	May 2024	716 · Fringe Benefits Employee Ins.	904.70
06/04/2024	15856	002.000 · Checking - Isabella Bank	-904.70
06/29/2024	June 2024	716 · Fringe Benefits Employee Ins.	904.70
06/30/2024	15903	002.000 · Checking - Isabella Bank	-904.70
07/28/2024	July 2024	716 · Fringe Benefits Employee Ins.	904.70
07/28/2024	15960	002.000 · Checking - Isabella Bank	-904.70
Total MetLife Small Business Center			0.00
<b>Michigan Library Association</b>			
07/01/2024	18224	730 · Membership Dues	791.00
07/02/2024	15909	002.000 · Checking - Isabella Bank	-791.00
07/28/2024	19503	-SPLIT-	385.00
07/28/2024	15961	002.000 · Checking - Isabella Bank	-385.00
Total Michigan Library Association			0.00
<b>MicroMarketing LLC</b>			
06/04/2024	954245	-SPLIT-	121.61
06/04/2024	15857	002.000 · Checking - Isabella Bank	-121.61
06/16/2024	935023	978 · Adult	101.98
06/16/2024	955270	978.4 · Juvenile	23.73
06/16/2024	956214	-SPLIT-	31.54
06/16/2024	15882	002.000 · Checking - Isabella Bank	-157.25
Total MicroMarketing LLC			0.00



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Date	Num	Split	Amount
<b>Midwest Collaborative for Library Service</b>			
07/14/2024	AR-130870	883 · Programs - Adult	100.00
07/15/2024	15931	002.000 · Checking - Isabella Bank	-100.00
Total Midwest Collaborative for Library Service			0.00
<b>Midwest Tape</b>			
06/16/2024	505127676	980.6 · Digital Materials	1,926.23
06/16/2024	505560105	980.6 · Digital Materials	2,172.41
06/16/2024	505609826	029.3 · Prepaid - Midwest Tape (Ho...	20,000.00
06/16/2024	15883	002.000 · Checking - Isabella Bank	-24,098.64
06/30/2024	50570156...	-SPLIT-	0.00
Total Midwest Tape			0.00
<b>Mills Janitorial Supply</b>			
06/04/2024	7781824	931.1 · Janitorial Supplies	35.80
06/04/2024	15858	002.000 · Checking - Isabella Bank	-35.80
06/29/2024	7781825	931.1 · Janitorial Supplies	35.80
06/30/2024	15904	002.000 · Checking - Isabella Bank	-35.80
07/28/2024	7781826	931.1 · Janitorial Supplies	68.20
07/28/2024	15962	002.000 · Checking - Isabella Bank	-68.20
Total Mills Janitorial Supply			0.00
<b>North Shade Lawn</b>			
06/16/2024	357	931.2 · Lawn Care	1,535.00
06/16/2024	15884	002.000 · Checking - Isabella Bank	-1,535.00
06/30/2024	395	931.2 · Lawn Care	1,075.00
07/15/2024	15926	002.000 · Checking - Isabella Bank	-1,075.00
Total North Shade Lawn			0.00
<b>Ohman, Tiffany</b>			
06/04/2024	Mileage 5...	860 · Travel/Conferences	15.85
06/04/2024	15859	002.000 · Checking - Isabella Bank	-15.85
Total Ohman, Tiffany			0.00
<b>Olejnik, Emmalyne</b>			
07/14/2024	Lost & Pai...	978.4 · Juvenile	31.94
07/15/2024	15930	002.000 · Checking - Isabella Bank	-31.94
Total Olejnik, Emmalyne			0.00
<b>Overdrive, Inc.</b>			
06/16/2024	01720CP2...	980.6 · Digital Materials	2.49
06/16/2024	15885	002.000 · Checking - Isabella Bank	-2.49
06/29/2024	01720CO2...	980.6 · Digital Materials	6,088.63
06/29/2024	01720DA2...	980.6 · Digital Materials	109.99
06/29/2024	01720DA2...	980.6 · Digital Materials	119.99
06/30/2024	15905	002.000 · Checking - Isabella Bank	-6,318.61
Total Overdrive, Inc.			0.00
<b>Pathian LLC</b>			
06/16/2024	192905	716 · Fringe Benefits Employee Ins.	143.57
06/16/2024	15886	002.000 · Checking - Isabella Bank	-143.57
07/14/2024	196014	716 · Fringe Benefits Employee Ins.	143.57
07/15/2024	15929	002.000 · Checking - Isabella Bank	-143.57
Total Pathian LLC			0.00
<b>Pitchford, Veronica</b>			
06/04/2024	Mileage 11...	860 · Travel/Conferences	89.47
06/04/2024	15860	002.000 · Checking - Isabella Bank	-89.47
Total Pitchford, Veronica			0.00

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Date	Num	Split	Amount
<b>Priority Health Small Business Dep.</b>			
06/04/2024	24136000...	-SPLIT-	6,772.36
06/04/2024	15861	002.000 · Checking - Isabella Bank	-6,772.36
07/01/2024	24167000...	-SPLIT-	6,772.36
07/02/2024	15908	002.000 · Checking - Isabella Bank	-6,772.36
07/28/2024	24197000...	-SPLIT-	7,481.07
07/28/2024	15963	002.000 · Checking - Isabella Bank	-7,481.07
Total Priority Health Small Business Dep.			0.00
<b>ProQuest Information &amp; Learning</b>			
06/04/2024	7.1.24-6.3...	-SPLIT-	1,563.35
06/04/2024	15862	002.000 · Checking - Isabella Bank	-1,563.35
07/01/2024	7.1.24-6.3...	-SPLIT-	0.00
Total ProQuest Information & Learning			0.00
<b>Reed, Sarah</b>			
06/16/2024	15887	002.000 · Checking - Isabella Bank	0.00
Total Reed, Sarah			0.00
<b>Reed, Stefanie.</b>			
06/16/2024	Expense R...	883 · Programs - Adult	140.00
06/16/2024	Mileage -J...	860 · Travel/Conferences	373.32
06/16/2024	15888	002.000 · Checking - Isabella Bank	-140.00
06/18/2024	15892	002.000 · Checking - Isabella Bank	-373.32
07/14/2024	Expense R...	-SPLIT-	491.15
07/15/2024	15928	002.000 · Checking - Isabella Bank	-491.15
Total Reed, Stefanie.			0.00
<b>RNL Graphic Solutions LLC</b>			
06/30/2024	7616	775 · Operating Supplies	2,475.25
07/15/2024	15925	002.000 · Checking - Isabella Bank	-2,475.25
Total RNL Graphic Solutions LLC			0.00
<b>Russell Plumbing &amp; Heating</b>			
06/30/2024	2941-1807...	931 · Building Maintenance	238.17
07/15/2024	15924	002.000 · Checking - Isabella Bank	-238.17
Total Russell Plumbing & Heating			0.00
<b>Silverthorn, Megan</b>			
07/14/2024	Lost & Pai...	-SPLIT-	28.20
07/15/2024	15927	002.000 · Checking - Isabella Bank	-28.20
Total Silverthorn, Megan			0.00
<b>T-Mobile</b>			
06/16/2024	4.24.24-5....	-SPLIT-	0.00
06/30/2024	5.25.24 -6....	-SPLIT-	0.00
06/30/2024	prepaid	029.2 · Prepaid T-Mobile	1,847.69
07/29/2024	15964	002.000 · Checking - Isabella Bank	-1,847.69
Total T-Mobile			0.00
<b>The Book Farm, Inc.</b>			
06/16/2024	ERFG141...	885.2 · Friends Expense - Juvenile	78.98
06/16/2024	ERG14182...	885.2 · Friends Expense - Juvenile	61.99
06/16/2024	15889	002.000 · Checking - Isabella Bank	-140.97
Total The Book Farm, Inc.			0.00

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<b>The Daily News</b>			
06/16/2024	356872	881 · Promotions	288.60
06/16/2024	15890	002.000 · Checking - Isabella Bank	-288.60
06/30/2024	358243	881 · Promotions	174.00
07/01/2024	24-25 subs...	958 · Periodicals (Magazines&News)	145.00
07/02/2024	15907	002.000 · Checking - Isabella Bank	-145.00
07/15/2024	15923	002.000 · Checking - Isabella Bank	-174.00
Total The Daily News			0.00
<b>Thomas, Alexander</b>			
07/01/2024	Prgm: Spe...	885.2 · Friends Expense - Juvenile	523.00
07/02/2024	15906	002.000 · Checking - Isabella Bank	-523.00
Total Thomas, Alexander			0.00
<b>Unique Management Services, Inc.</b>			
06/16/2024	6127066	801.2 · Collection Agency	78.80
06/16/2024	15891	002.000 · Checking - Isabella Bank	-78.80
06/30/2024	6128164	801.2 · Collection Agency	39.40
07/15/2024	15922	002.000 · Checking - Isabella Bank	-39.40
Total Unique Management Services, Inc.			0.00
<b>Willow Lane Education</b>			
06/04/2024	ARU03727...	-SPLIT-	98.96
06/04/2024	15863	002.000 · Checking - Isabella Bank	-98.96
Total Willow Lane Education			0.00
<b>TOTAL</b>			<b>0.00</b>

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<u>Date</u>	<u>Name</u>	<u>Account</u>	<u>Debit</u>
06/04/2024	Meijer Meijer	101 · Isabella Bank Credit Card 884.2 · Programs-Teens	56.64
			56.64
06/04/2024	Meijer Meijer	101 · Isabella Bank Credit Card 884 · Programs - Children	31.91
			31.91
06/04/2024	Meijer Meijer	101 · Isabella Bank Credit Card 884.2 · Programs-Teens	23.96
			23.96
06/04/2024	Playaway Products Playaway Products	101 · Isabella Bank Credit Card 978.4 · Juvenile	62.99
			62.99
06/04/2024	Playaway Products Playaway Products Playaway Products	101 · Isabella Bank Credit Card 978.4 · Juvenile 978.6 · Teen	294.98 149.99
			444.97
06/04/2024	Playaway Products Playaway Products Playaway Products	101 · Isabella Bank Credit Card 978.4 · Juvenile 978.6 · Teen	42.74 137.73
			180.47
06/04/2024	North Capitol Ramp North Capitol Ramp	101 · Isabella Bank Credit Card 860 · Travel/Conferences	15.00
			15.00
06/04/2024	Descript Descript	101 · Isabella Bank Credit Card 933.2 · Computer Software	30.00
			30.00
06/04/2024	Meijer Meijer	101 · Isabella Bank Credit Card 883 · Programs - Adult	60.23
			60.23
06/04/2024	Hobby Lobby Hobby Lobby	101 · Isabella Bank Credit Card 883 · Programs - Adult	51.96
			51.96
06/04/2024	Dollar Tree Stores Inc. Dollar Tree Stores Inc.	101 · Isabella Bank Credit Card 883 · Programs - Adult	35.99
			35.99
06/04/2024	American Airlines American Airlines	101 · Isabella Bank Credit Card 860 · Travel/Conferences	466.20
			466.20
06/04/2024	American Airlines American Airlines	101 · Isabella Bank Credit Card 860 · Travel/Conferences	39.51
			39.51
06/04/2024	American Library Ass... American Library Ass... American Library Ass...	101 · Isabella Bank Credit Card 730 · Membership Dues 860 · Travel/Conferences	162.00 85.00
			247.00

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<u>Date</u>	<u>Name</u>	<u>Account</u>	<u>Debit</u>
06/04/2024	Priceline Priceline	101 · Isabella Bank Credit Card 860 · Travel/Conferences	172.35
			172.35
06/04/2024	Google Google	101 · Isabella Bank Credit Card 933.2 · Computer Software	180.00
			180.00
06/04/2024	Dollar Tree Stores Inc. Dollar Tree Stores Inc.	101 · Isabella Bank Credit Card 883 · Programs - Adult	18.75
			18.75
06/04/2024	ChatGPT ChatGPT	101 · Isabella Bank Credit Card 933.2 · Computer Software	20.00
			20.00
06/04/2024	Vista Print Vista Print	101 · Isabella Bank Credit Card 883 · Programs - Adult	236.51
			236.51
06/04/2024	Miro.com Miro.com	101 · Isabella Bank Credit Card 933.2 · Computer Software	21.00
			21.00
06/04/2024	Meijer Meijer	101 · Isabella Bank Credit Card 883 · Programs - Adult	35.13
			35.13
06/04/2024	Walmart Walmart	101 · Isabella Bank Credit Card 883 · Programs - Adult	116.85
			116.85
06/04/2024	MLive Media Group MLive Media Group	101 · Isabella Bank Credit Card 958 · Periodicals (Magazines&...	135.32
			135.32
06/04/2024	Gimlet Dot Gimlet Dot	101 · Isabella Bank Credit Card 933.2 · Computer Software	29.00
			29.00
06/04/2024	Grand Rapids Childre... Grand Rapids Childre...	101 · Isabella Bank Credit Card 883 · Programs - Adult	25.00
			25.00
06/04/2024	Nexvortex Nexvortex	101 · Isabella Bank Credit Card 853 · Telephone	400.00
			400.00
06/04/2024	Postmaster Postmaster	101 · Isabella Bank Credit Card 728 · Postage	40.92
			40.92
06/04/2024	Zoom Zoom	101 · Isabella Bank Credit Card 933.2 · Computer Software	295.31
			295.31
06/09/2024		101 · Isabella Bank Credit Card 731 · Bank Service Charge	44.93
			44.93

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<u>Date</u>	<u>Name</u>	<u>Account</u>	<u>Debit</u>
06/14/2024	Meijer	101 · Isabella Bank Credit Card	
	Meijer	884.2 · Programs-Teens	82.56
	Meijer	775.1 · Juvenile Operating Sup...	39.62
			<hr/>
			122.18
06/14/2024	Leppinks Food Center	101 · Isabella Bank Credit Card	
	Leppinks Food Center	884.2 · Programs-Teens	32.24
			<hr/>
			32.24
06/14/2024	Postmaster	101 · Isabella Bank Credit Card	
	Postmaster	728 · Postage	52.86
			<hr/>
			52.86
06/16/2024	4 Imprint	101 · Isabella Bank Credit Card	
	4 Imprint	883 · Programs - Adult	817.03
			<hr/>
			817.03
06/17/2024	Gimlet Dot	101 · Isabella Bank Credit Card	
	Gimlet Dot	933.2 · Computer Software	29.00
			<hr/>
			29.00
06/18/2024	Meijer	101 · Isabella Bank Credit Card	
	Meijer	775 · Operating Supplies	13.47
			<hr/>
			13.47
06/18/2024	Descript	101 · Isabella Bank Credit Card	
	Descript	933.2 · Computer Software	288.00
			<hr/>
			288.00
06/19/2024	Lands End	101 · Isabella Bank Credit Card	
	Lands End	881 · Promotions	1,359.19
			<hr/>
			1,359.19
06/19/2024	Lands End	101 · Isabella Bank Credit Card	
	Lands End	881 · Promotions	35.66
			<hr/>
			35.66
06/21/2024	The Book Farm, Inc.	101 · Isabella Bank Credit Card	
	The Book Farm, Inc.	884 · Programs - Children	79.20
			<hr/>
			79.20
06/23/2024	Battle Grand Rapids	101 · Isabella Bank Credit Card	
	Battle Grand Rapids	885.2 · Friends Expense - Juve...	521.25
			<hr/>
			521.25
06/25/2024	Postmaster	101 · Isabella Bank Credit Card	
	Postmaster	728 · Postage	8.97
			<hr/>
			8.97
06/27/2024	CDW Government	101 · Isabella Bank Credit Card	
	CDW Government	977 · New Equipment	4,300.00
			<hr/>
			4,300.00
06/27/2024	Meijer	101 · Isabella Bank Credit Card	
	Meijer	883 · Programs - Adult	15.28
			<hr/>
			15.28

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<u>Date</u>	<u>Name</u>	<u>Account</u>	<u>Debit</u>
06/27/2024	Nexvortex Nexvortex	101 · Isabella Bank Credit Card 853 · Telephone	400.00
			400.00
06/28/2024	Chick-Fil-A Chick-Fil-A	101 · Isabella Bank Credit Card 860 · Travel/Conferences	14.12
			14.12
06/28/2024	Shire Cab Shire Cab	101 · Isabella Bank Credit Card 860 · Travel/Conferences	51.60
			51.60
06/29/2024	Meijer Meijer	101 · Isabella Bank Credit Card 884.2 · Programs-Teens	29.15
			29.15
06/29/2024	Image Stuff Image Stuff	101 · Isabella Bank Credit Card 884 · Programs - Children	323.04
			323.04
06/29/2024	The Loot Company The Loot Company	101 · Isabella Bank Credit Card 885.2 · Friends Expense - Juve...	48.49
			48.49
06/29/2024	Owlcrate Owlcrate	101 · Isabella Bank Credit Card 885.2 · Friends Expense - Juve...	54.38
			54.38
06/29/2024	Opopop Opopop	101 · Isabella Bank Credit Card 885.2 · Friends Expense - Juve...	54.68
			54.68
06/29/2024	Accardi Accardi	101 · Isabella Bank Credit Card 885.2 · Friends Expense - Juve...	28.95
			28.95
06/29/2024	OTC Brands OTC Brands	101 · Isabella Bank Credit Card 884 · Programs - Children	107.73
			107.73
06/29/2024	Meijer Meijer Meijer	101 · Isabella Bank Credit Card 883 · Programs - Adult 884 · Programs - Children	32.98 179.14
			212.12
06/29/2024	Etsy Etsy	101 · Isabella Bank Credit Card 884.2 · Programs-Teens	20.71
			20.71
06/29/2024	FiveBelow FiveBelow	101 · Isabella Bank Credit Card 881 · Promotions	39.95
			39.95
06/29/2024	Etsy Etsy	101 · Isabella Bank Credit Card 885.2 · Friends Expense - Juve...	29.50
			29.50

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 June through July 2024

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<u>Date</u>	<u>Name</u>	<u>Account</u>	<u>Debit</u>
06/29/2024	Thesnackhut Thesnackhut	101 · Isabella Bank Credit Card 885.2 · Friends Expense - Juve...	<u>32.45</u> 32.45
06/29/2024	Meijer Meijer	101 · Isabella Bank Credit Card 884.2 · Programs-Teens	<u>125.19</u> 125.19
06/29/2024	High Tide Soda High Tide Soda	101 · Isabella Bank Credit Card 884.2 · Programs-Teens	<u>38.20</u> 38.20
06/29/2024	OTC Brands OTC Brands	101 · Isabella Bank Credit Card 884 · Programs - Children	<u>54.57</u> 54.57
06/29/2024	Meijer Meijer	101 · Isabella Bank Credit Card 884.2 · Programs-Teens	<u>87.42</u> 87.42
06/29/2024	Leppinks Food Center Leppinks Food Center	101 · Isabella Bank Credit Card 884.2 · Programs-Teens	<u>67.99</u> 67.99
06/29/2024	Aldi Aldi	101 · Isabella Bank Credit Card 775 · Operating Supplies	<u>74.33</u> 74.33
06/29/2024	Descript Descript	101 · Isabella Bank Credit Card 933.2 · Computer Software	<u>30.00</u> 30.00
06/29/2024	Chippewa Hotel Chippewa Hotel	101 · Isabella Bank Credit Card 860 · Travel/Conferences	<u>59.82</u> 59.82
06/29/2024	Chuckwagon Chuckwagon	101 · Isabella Bank Credit Card 860 · Travel/Conferences	<u>19.85</u> 19.85
06/29/2024	Starbuck's Starbuck's	101 · Isabella Bank Credit Card 860 · Travel/Conferences	<u>11.51</u> 11.51
06/29/2024	Arby's Arby's	101 · Isabella Bank Credit Card 860 · Travel/Conferences	<u>8.03</u> 8.03
06/29/2024	Sheplers Ferry Sheplers Ferry	101 · Isabella Bank Credit Card 860 · Travel/Conferences	<u>90.00</u> 90.00
06/29/2024	Google Google	101 · Isabella Bank Credit Card 980.6 · Digital Materials	<u>180.00</u> 180.00
06/29/2024	Walmart Walmart	101 · Isabella Bank Credit Card 860 · Travel/Conferences	<u>103.91</u> 103.91



**Flat River Community Library**  
**Credit Card Journal**  
 June through July 2024

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<u>Date</u>	<u>Name</u>	<u>Account</u>	<u>Debit</u>
06/29/2024	Domino's Domino's	101 · Isabella Bank Credit Card 860 · Travel/Conferences	36.00
			36.00
06/29/2024	ChatGPT ChatGPT	101 · Isabella Bank Credit Card 933.2 · Computer Software	20.00
			20.00
06/29/2024	American Library Ass... American Library Ass...	101 · Isabella Bank Credit Card 860 · Travel/Conferences	429.00
			429.00
06/29/2024	American Airlines American Airlines	101 · Isabella Bank Credit Card 860 · Travel/Conferences	13.24
			13.24
06/29/2024	American Airlines American Airlines	101 · Isabella Bank Credit Card 860 · Travel/Conferences	10.40
			10.40
06/29/2024	Miro.com Miro.com	101 · Isabella Bank Credit Card 980.6 · Digital Materials	21.00
			21.00
06/29/2024	4 Imprint 4 Imprint	101 · Isabella Bank Credit Card 885 · Friends Expense	923.02
			923.02
06/29/2024	Gimlet Dot Gimlet Dot	101 · Isabella Bank Credit Card 933.2 · Computer Software	29.00
			29.00
06/29/2024	Office Depot Office Depot	101 · Isabella Bank Credit Card 775 · Operating Supplies	233.15
			233.15
06/29/2024	The Library Store The Library Store	101 · Isabella Bank Credit Card 775 · Operating Supplies	424.23
			424.23
06/29/2024	Keurig Green Mountain Keurig Green Mountain	101 · Isabella Bank Credit Card 887 · Beverage Supplies	397.60
			397.60
06/29/2024	The Library Store The Library Store	101 · Isabella Bank Credit Card 775 · Operating Supplies	22.77
			22.77
06/29/2024	Postmaster Postmaster	101 · Isabella Bank Credit Card 728 · Postage	204.00
			204.00
06/29/2024	Postmaster Postmaster	101 · Isabella Bank Credit Card 728 · Postage	42.12
			42.12
06/29/2024	Walmart Walmart	101 · Isabella Bank Credit Card 883 · Programs - Adult	32.94
			32.94

**Flat River Community Library**  
**Credit Card Journal**  
 June through July 2024

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<u>Date</u>	<u>Name</u>	<u>Account</u>	<u>Debit</u>
06/30/2024	Bangkok Spices Bangkok Spices	101 · Isabella Bank Credit Card 860 · Travel/Conferences	<u>17.88</u> 17.88
06/30/2024	SD Convention Center SD Convention Center	101 · Isabella Bank Credit Card 860 · Travel/Conferences	<u>14.90</u> 14.90
06/30/2024	Lyft Lyft	101 · Isabella Bank Credit Card 860 · Travel/Conferences	<u>57.38</u> 57.38
07/01/2024	SD Convention Center SD Convention Center	101 · Isabella Bank Credit Card 860 · Travel/Conferences	<u>14.04</u> 14.04
07/01/2024	Parfait Paris Parfait Paris	101 · Isabella Bank Credit Card 860 · Travel/Conferences	<u>23.50</u> 23.50
07/01/2024	Shisan Sushi Shisan Sushi	101 · Isabella Bank Credit Card 860 · Travel/Conferences	<u>38.52</u> 38.52
07/01/2024	SD Convention Center SD Convention Center	101 · Isabella Bank Credit Card 860 · Travel/Conferences	<u>14.93</u> 14.93
07/02/2024	The Melt The Melt	101 · Isabella Bank Credit Card 860 · Travel/Conferences	<u>19.00</u> 19.00
07/02/2024	American Airlines American Airlines	101 · Isabella Bank Credit Card 860 · Travel/Conferences	<u>45.00</u> 45.00
07/02/2024	American Airlines American Airlines	101 · Isabella Bank Credit Card 860 · Travel/Conferences	<u>12.00</u> 12.00
07/02/2024	Postmaster Postmaster	101 · Isabella Bank Credit Card 728 · Postage	<u>87.40</u> 87.40
07/02/2024	Postmaster Postmaster	101 · Isabella Bank Credit Card 728 · Postage	<u>170.24</u> 170.24
07/02/2024	Google Google	101 · Isabella Bank Credit Card 980.6 · Digital Materials	<u>180.00</u> 180.00
07/02/2024	The Library Store The Library Store	101 · Isabella Bank Credit Card 775 · Operating Supplies	<u>137.58</u> 137.58
07/03/2024	CPK CPK	101 · Isabella Bank Credit Card 860 · Travel/Conferences	<u>22.06</u> 22.06

**Flat River Community Library**  
**Credit Card Journal**  
 June through July 2024

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Date	Name	Account	Debit
07/03/2024	Marriott Marriott	101 · Isabella Bank Credit Card 860 · Travel/Conferences	938.18
			<u>938.18</u>
07/03/2024	SD Convention Center SD Convention Center	101 · Isabella Bank Credit Card 860 · Travel/Conferences	16.37
			<u>16.37</u>
07/03/2024	Lyft Lyft	101 · Isabella Bank Credit Card 860 · Travel/Conferences	52.77
			<u>52.77</u>
07/09/2024	The Library Store The Library Store	101 · Isabella Bank Credit Card 775 · Operating Supplies	6.59
			<u>6.59</u>
07/09/2024		101 · Isabella Bank Credit Card 731 · Bank Service Charge	74.75
			<u>74.75</u>
<b>TOTAL</b>			<u><b>18,371.48</b></u>

<b>ASSETS</b>	<u>General</u>	<u>GACF Trust Fund</u>	<u>Noncurrent Funds</u>	<u>Totals Gov't Funds</u>
<b>Current assets</b>				
Cash and cash equivalents	\$1,459,225			\$1,459,225
Investments	\$1,700,389			\$1,700,389
Assets held by foundation		\$171,213		\$171,213
Fixed assets (net)			\$1,887,324	\$1,887,324
Receivables				\$0
Due from other funds				\$0
Prepaid expenditures	\$40,172			\$40,172
Total current assets	\$3,199,785	\$171,213	\$1,887,324	\$5,258,323
TOTAL ASSETS	<u>\$3,199,785</u>	<u>\$171,213</u>	<u>\$1,887,324</u>	<u>\$5,258,323</u>
<b>LIABILITIES &amp; FUND EQUITY</b>				
<b>Current liabilities</b>				
Accounts payable	\$23,705			\$23,705
Accrued salaries	\$8,801			\$8,801
Accrued liabilities	\$0			\$0
Due to other funds				\$0
Total current liabilities	\$32,507	\$0	\$0	\$32,507
<b>Noncurrent liabilities</b>				
Lease Payable			\$36,411	\$36,411
Compensated absences			\$23,370	\$23,370
Noncurrent portion of long-term debt				\$0
Total noncurrent liabilities	\$0	\$0	\$59,781	\$59,781
TOTAL LIABILITIES	<u>\$32,507</u>	<u>\$0</u>	<u>\$59,781</u>	<u>\$92,288</u>
<b>FUND BALANCES</b>				
Nonspendable Funds				
Endowment		\$59,458		\$59,458
Investment in general fixed assets			\$1,827,543	\$1,827,543
Unassigned Funds				
General fund	\$2,891,667			\$2,891,667
Committed Funds	\$275,611			\$275,611
Restricted Funds		\$111,755		\$111,755
TOTAL FUND BALANCES	\$3,167,278	\$171,213	\$1,827,543	\$5,166,035
<b>TOTAL LIABILITIES &amp; FUND BALANCES</b>	<u>\$3,199,785</u>	<u>\$171,213</u>	<u>\$1,887,324</u>	<u>\$5,258,323</u>

# Flat River Community Library Balance Sheet

As of June 30, 2024

Accrual Basis

	<b>Jun 30, 24</b>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
002.000 · Checking - Isabella Bank	26,273.01
002.004 · Savings - PFCU Primary Share	5,036.81
002.005 · Money Market - Isabella Bank	1,427,709.49
002.007 · Savings - Michigan One CU	5.00
005 · Petty Cash	200.00
<b>Total Checking/Savings</b>	1,459,224.31
<b>Other Current Assets</b>	
003.001 · CD - Commercial Bank (09.26.24)	277,777.78
003.008 · CD - Michigan One CU (09.23.24)	340,593.77
003.009 · CD - Huntington 2 (12/26/24)	277,674.70
003.010 · CD - Isabella Debt (01.29.25)	213,179.37
003.011 · CD - Isabella Tower (05.26.25)	115,472.17
003.012 · CD - Preferred CU (10/20/24)	216,336.43
003.013 · CD - Commercial Bank (12.07.25)	165,450.26
028 · Accounts Receivable	93,904.50
<b>Total Other Current Assets</b>	1,700,388.98
<b>Total Current Assets</b>	3,159,613.29
<b>Other Assets</b>	
029 · Prepays	22,268.22
029.1 · Prepaid Invoices	17,903.35
<b>Total Other Assets</b>	40,171.57
<b>TOTAL ASSETS</b>	<b>3,199,784.86</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
2000 · *Accounts Payable	15,475.21
<b>Total Accounts Payable</b>	15,475.21
<b>Credit Cards</b>	
101 · Isabella Bank Credit Card	8,230.21
<b>Total Credit Cards</b>	8,230.21
<b>Other Current Liabilities</b>	
257 · Accrued Salaries	8,801.18
<b>Total Other Current Liabilities</b>	8,801.18
<b>Total Current Liabilities</b>	32,506.60
<b>Total Liabilities</b>	32,506.60
<b>Equity</b>	
250 · Committed Funds	275,611.20

Flat River Community Library  
**Balance Sheet**

As of June 30, 2024

Accrual Basis

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	<u>Jun 30, 24</u>
310 · Unassigned Fund-Opening Balance	572,687.19
390 · Unassigned Fund-Retained Earn.	2,102,260.97
Net Income	<u>216,718.90</u>
Total Equity	<u>3,167,278.26</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>3,199,784.86</u></b>

## Flat River Community Library - General Fund Statement of Revenues & Expenses Budget Comparison July 2023 - June 2024

	June 2024	Budget	\$ Over Budget	% of Budget	Annual Budget
<b>Income</b>					
<b>401 · Property Taxes</b>					
401.1 · Property Taxes - Greenville	217,851	187,131	30,720	116%	187,131
401.2 · Property Taxes - Eureka Twp.	108,947	117,078	(8,131)	93%	117,078
401.3 · Property Taxes - Fairplains Twp	34,924	44,886	(9,962)	78%	44,886
401.4 · Property Taxes - Montcalm Twp.	82,442	82,377	65	100%	82,377
<b>Total 401 · Property Taxes</b>	<b>444,164</b>	<b>431,472</b>	<b>12,692</b>	<b>103%</b>	<b>431,472</b>
402 · Delinquent Taxes	34,073	30,000	4,073	114%	30,000
441 · Local Community Stabilization	14,161	15,000	(839)	94%	15,000
556 · Library State Aid	18,479	18,000	479	103%	18,000
580 · County Millage	541,555	498,075	43,480	109%	498,075
580.2 · Renaissance Zone	38	2,000	(1,962)	2%	2,000
651 · Genealogy Fees	0	20	(20)	0%	20
655 · Book Fines	3,937	2,000	1,937	197%	2,000
656 · Printing Fees	7,993	2,500	5,493	320%	2,500
657 · Penal Fines	92,341	78,505	13,836	118%	78,505
658 · USF Funds	3,847	4,600	(753)	84%	4,600
664 · Interest Earned	85,322	10,000	75,322	853%	10,000
672 · Continuing Education	1,600	1,600	0	100%	1,600
675 · Contribution - Private Sources	475	500	(25)	95%	500
675.2 · Estate Donations	5,000	5,000	0	100%	5,000
675.31 · Friends Donations - Adult	3,963	2,000	1,963	198%	2,000
675.32 · Friends Donations - Juvenile	9,741	5,000	4,741	195%	5,000
675.4 · Memorial Book Contributions	3,440	1,500	1,940	229%	1,500
675.45 · Cookbook Sales	0	20	(20)	0%	20
675.47 · Beverage Sales	233	50	183	466%	50
699 · Transfer In	7,816	0	7,816	100%	0
<b>Total Income</b>	<b>1,278,178</b>	<b>1,107,842</b>	<b>170,336</b>	<b>115%</b>	<b>1,107,842</b>
<b>Expense</b>					
<b>I - Personnel</b>					
703 · Salaries	411,298	415,000	3,702	99%	
703.1 · Job Search	147	150	3	98%	
716 · Fringe Benefits Employee Ins.	54,477	65,750	11,273	83%	
716.1 · 401(a)	6,705	8,000	1,295	84%	
716.2 · Unemployment	103	450	347	23%	
716.3 · Worker's Compensation	787	1,200	413	66%	
717 · Payroll Taxes	30,148	32,000	1,852	94%	
<b>Total I - Personnel</b>	<b>503,665</b>	<b>522,550</b>	<b>18,885</b>	<b>96%</b>	<b>522,550</b>

## Flat River Community Library - General Fund Statement of Revenues & Expenses Budget Comparison July 2023 - June 2024

	June 2024	Budget	\$ Over Budget	% of Budget	Annual Budget
<b>II - Supplies</b>					
727 · Office Supplies	3,777	3,800	23	99%	
728 · Postage	4,005	4,100	95	98%	
728.1 · Shipping & Handling	749	750	1	100%	
761 · Supplies - Genealogy/MI Room	0	50	50	0%	
775 · Operating Supplies	13,292	13,300	8	100%	
775.1 · Juvenile Operating Supplies	2,130	2,150	20	99%	
977 · New Equipment	16,384	16,400	16	100%	
<b>Total II - Supplies</b>	<b>40,337</b>	<b>40,550</b>	<b>213</b>	<b>99%</b>	<b>21,950</b>
<b>III - Building Operations</b>					
853 · Telephone	2,750	2,750	0	100%	
854.5 · Cable Line	1,633	1,750	117	93%	
921 · Electric	49,561	49,600	39	100%	
923 · Heat (Gas)	13,700	13,700	0	100%	
924 · Water/ Sewer	3,065	3,200	135	96%	
930 · Capital Projects - Teen Room	0	0	0	0%	
931 · Building Maintenance	82,872	82,900	28	100%	
931.1 · Janitorial Supplies	3,062	3,100	38	99%	
931.2 · Lawn Care	11,513	11,600	87	99%	
931.3 · Snow Removal	5,972	6,000	28	100%	
931.5 · Janitorial Services	24,590	24,600	10	100%	
<b>Total III - Building Operations</b>	<b>198,718</b>	<b>199,200</b>	<b>482</b>	<b>100%</b>	<b>197,200</b>
<b>IV - Services</b>					
730 · Membership Dues	1,104	2,500	1,396	44%	
731 · Bank Service Charge	1,028	1,050	22	98%	
801 · Professional Services	1,286	1,300	14	99%	
801.2 · Collection Agency	561	600	39	94%	
801.3 · Accountant	19,000	19,000	0	100%	
802 · Audit	6,900	6,900	0	100%	
860 · Travel/Conferences	10,824	11,500	676	94%	
911 · Insurance	15,448	15,500	52	100%	
975.5 · Master Gardener	30	100	70	30%	
981 · Printing	3,228	3,550	322	91%	
<b>Total IV - Services</b>	<b>59,409</b>	<b>62,000</b>	<b>2,591</b>	<b>96%</b>	<b>55,490</b>
<b>V - Cooperative Services</b>					
804 · Cooperative Fees	20,234	22,000	1,766	92%	
982 · Delivery (LLC Cost)	2,590	3,000	410	86%	
<b>Total V - Cooperative Services</b>	<b>22,824</b>	<b>25,000</b>	<b>2,176</b>	<b>91%</b>	<b>27,800</b>



**Flat River Community Library - General Fund  
Statement of Revenues & Expenses Budget Comparison  
July 2023 - June 2024**

	June 2024	Budget	\$ Over Budget	% of Budget	Annual Budget
<b>VI - Programming</b>					
881 · Promotions	8,357	7,000	(1,357)	119%	
883 · Programs - Adult	6,437	7,000	563	92%	
884 · Programs - Children	4,344	6,000	1,656	72%	
884.2 · Programs-Teens	3,978	5,000	1,022	80%	
<b>Total VI - Programming</b>	<b>23,116</b>	<b>25,000</b>	<b>1,884</b>	<b>92%</b>	<b>24,000</b>
<b>VII - Materials</b>					
761.1 · Microfilm - Genealogy/MI Room	0	700	700	0%	
958 · Periodicals (Magazines & News)	3,259	4,100	841	79%	
978 · Adult	55,099	53,000	(2,099)	104%	
978.3 · Reference	157	1,100	943	14%	
978.4 · Juvenile	23,149	23,100	(49)	100%	
978.6 · Teen	8,060	10,000	1,940	81%	
978.8 · Memorials	4,490	4,500	10	100%	
980.4 · Lakeland Overdrive	2,261	2,500	239	90%	
980.6 · Digital Materials	51,125	51,000	(125)	100%	
<b>Total VII - Materials</b>	<b>147,600</b>	<b>150,000</b>	<b>2,400</b>	<b>98%</b>	<b>148,200</b>
<b>VIII - Other</b>					
885 · Friends Expense	3,814	3,900	86	98%	
885.2 · Friends Expense - Juvenile	8,921	8,400	(521)	106%	
887 · Beverage Supplies	1,557	1,600	43	97%	
888 · Bill Braman Estate	0	3,600	3,600	0%	
933.0 · Equipment Maintenance	10,353	10,100	(253)	103%	
975.1 · Board Expense	0	100	100	0%	
990 · Reimbursement of overpayments	1,335	1,300	(35)	103%	
<b>Total VIII - Other</b>	<b>25,980</b>	<b>29,000</b>	<b>3,020</b>	<b>90%</b>	<b>25,250</b>
<b>IX - Technology</b>					
933.1 · Computer System Maintenance	1,688	1,700	12	99%	
933.2 · Computer Software	8,026	8,050	24	100%	
933.4 · IT Support	1,430	2,000	570	72%	
933.5 · Computer Equipment	6,116	6,200	84	99%	
933.6 · USF Expenditure	3,838	4,000	162	96%	
933.7 · Hosting Digitized Microfilm	7,591	7,600	9	100%	
933.9 · Website Hosting	600	700	100	86%	
935 · Mobile Hotspots	10,521	10,600	79	99%	
<b>Total IX - Technology</b>	<b>39,810</b>	<b>40,850</b>	<b>1,040</b>	<b>97%</b>	<b>37,050</b>
<b>Total Expense</b>	<b>1,061,459</b>	<b>1,094,150</b>	<b>32,691</b>	<b>97%</b>	<b>1,059,490</b>
<b>Net Income</b>	<b>216,719</b>	<b>13,692</b>	<b>203,027</b>	<b>1,583%</b>	<b>48,352</b>

**Flat River Community Library**  
**Income & Expense Previous Year Comparison**

Accrual Basis

July 2023 through June 2024

	Jul '23 - Jun 24	Jul '22 - Jun 23	\$ Change	% Change
<b>Income</b>				
<b>401 · Property Taxes</b>				
401.1 · Property Taxes - Greenville	217,851	189,061	28,790	15%
401.2 · Property Taxes - Eureka Twp.	108,947	111,105	(2,158)	(2)%
401.3 · Property Taxes - Fairplains Twp	34,924	43,456	(8,532)	(20)%
401.4 · Property Taxes - Montcalm Twp.	82,442	76,875	5,567	7%
<b>Total 401 · Property Taxes</b>	444,165	420,498	23,667	6%
<b>402 · Delinquent Taxes</b>	34,073	31,185	2,888	9%
<b>441 · Local Comm Stabiliz Tax Share</b>	14,161	12,543	1,619	13%
<b>556 · Library State Aid</b>	18,479	18,192	287	2%
<b>580 · County Millage</b>	541,555	498,400	43,155	9%
580.2 · Renaissance Zone	38	3,564	(3,526)	(99)%
<b>651 · Genealogy Fees</b>	0	17	(17)	(100)%
<b>655 · Book Fines</b>	3,937	3,755	183	5%
<b>656 · Printing Fees</b>	7,993	4,449	3,544	80%
<b>657 · Penal Fines</b>	92,341	83,717	8,624	10%
<b>658 · USF Funds</b>	3,847	3,962	(115)	(3)%
<b>664 · Interest Earned</b>	85,322	36,802	48,520	132%
<b>672 · Continuing Education</b>	1,600	1,600	0	0%
<b>675 · Contribution - Private Sources</b>	475	216	258	120%
675.2 · Estate Donations	5,000	5,000	0	0%
675.31 · Friends Donations - Adult	3,963	2,897	1,067	37%
675.32 · Friends Donations - Juvenile	9,741	5,580	4,161	75%
675.4 · Memorial Book Contributions	3,440	3,400	40	1%
675.45 · Cookbook Sales	0	33	(33)	(100)%
675.47 · Beverage Sales	232	117	115	98%
699 · GACF - Transfer In	7,816	6,974	842	12%
<b>Total Income</b>	1,278,178	1,142,900	135,278	12%
<b>Expense</b>				
<b>I - Personnel</b>				
703 · Salaries	411,298	342,594	68,704	20%
703.1 · Job Search	147	83	64	78%
716 · Fringe Benefits Employee Ins.	54,477	52,348	2,129	4%
716.1 · 401(a)	6,705	5,669	1,036	18%
716.2 · Unemployment	103	110	(6)	(6)%
716.3 · Worker's Compensation	787	625	162	26%
717 · Payroll Taxes	30,148	25,074	5,074	20%
<b>Total I - Personnel</b>	503,665	426,503	77,163	18%
<b>II - Supplies</b>				
727 · Office Supplies	3,777	2,738	1,040	38%
728 · Postage	4,005	2,408	1,597	66%
728.1 · Shipping & Handling	749	527	222	42%
761 · Supplies - Genealogy/MI Room	0	116	(116)	(100)%
775 · Operating Supplies	13,292	7,668	5,625	73%
775.1 · Juvenile Operating Supplies	2,130	2,512	(382)	(15)%
977 · New Equipment	16,384	3,626	12,757	352%
<b>Total II - Supplies</b>	40,338	19,596	20,742	106%

**Flat River Community Library**  
**Income & Expense Previous Year Comparison**

Accrual Basis

July 2023 through June 2024

	Jul '23 - Jun 24	Jul '22 - Jun 23	\$ Change	% Change
<b>III - Building Operations</b>				
853 · Telephone	2,750	1,283	1,467	114%
854.5 · Cable Line	1,633	1,666	(34)	(2)%
921 · Electric	49,561	49,631	(70)	(0)%
923 · Heat (Gas)	13,700	11,214	2,486	22%
924 · Water/ Sewer	3,065	4,323	(1,258)	(29)%
930 · Capital Projects - Teen Room	0	22,651	(22,651)	(100)%
931 · Building Maintenance	82,872	135,493	(52,621)	(39)%
931.1 · Janitorial Supplies	3,062	3,446	(384)	(11)%
931.2 · Lawn Care	11,513	10,783	730	7%
931.3 · Snow Removal	5,972	5,900	72	1%
931.5 · Janitorial Services	24,590	15,132	9,458	63%
<b>Total III - Building Operations</b>	<b>198,718</b>	<b>261,522</b>	<b>(62,804)</b>	<b>(24)%</b>
<b>IV - Services</b>				
730 · Membership Dues	1,104	2,569	(1,465)	(57)%
731 · Bank Service Charge	1,028	765	263	34%
801 · Professional Services	1,286	869	417	48%
801.2 · Collection Agency	561	394	167	43%
801.3 · Accountant	19,000	19,000	0	0%
802 · Audit	6,900	5,900	1,000	17%
860 · Travel/Conferences	10,824	7,061	3,763	53%
911 · Insurance	15,448	13,675	1,773	13%
975.5 · Master Gardener	30	0	30	100%
981 · Printing	3,228	3,040	188	6%
<b>Total IV - Services</b>	<b>59,409</b>	<b>53,272</b>	<b>6,136</b>	<b>12%</b>
<b>V - Cooperative Services</b>				
804 · Cooperative Fees	20,234	19,698	536	3%
982 · Delivery (LLC Cost)	2,590	2,508	82	3%
<b>Total V - Cooperative Services</b>	<b>22,824</b>	<b>22,206</b>	<b>618</b>	<b>3%</b>
<b>VI - Programming</b>				
881 · Promotions	8,357	6,890	1,467	21%
883 · Programs - Adult	6,437	5,185	1,252	24%
884 · Programs - Children	4,344	5,171	(827)	(16)%
884.2 · Programs-Teens	3,978	3,789	189	5%
<b>Total VI - Programming</b>	<b>23,116</b>	<b>21,035</b>	<b>2,081</b>	<b>10%</b>
<b>VII - Materials</b>				
761.1 · Microfilm - Genealogy/MI Room	0	395	(395)	(100)%
958 · Periodicals (Magazines&News)	3,259	4,062	(803)	(20)%
978 · Adult	55,099	44,388	10,711	24%
978.3 · Reference	157	327	(170)	(52)%
978.4 · Juvenile	23,149	22,040	1,108	5%
978.6 · Teen	8,060	6,903	1,157	17%
978.8 · Memorials	4,490	2,942	1,548	53%
980.4 · Lakeland Overdrive	2,261	2,014	247	12%
980.6 · Digital Materials	51,125	47,136	3,988	9%
<b>Total VII - Materials</b>	<b>147,599</b>	<b>130,207</b>	<b>17,393</b>	<b>13%</b>

**Flat River Community Library**  
**Income & Expense Previous Year Comparison**

Accrual Basis

July 2023 through June 2024

	<u>Jul '23 - Jun 24</u>	<u>Jul '22 - Jun 23</u>	<u>\$ Change</u>	<u>% Change</u>
<b>VIII - Other</b>				
885 · Friends Expense	3,814	2,666	1,147	43%
885.2 · Friends Expense - Juvenile	8,921	2,076	6,845	330%
887 · Beverage Supplies	1,557	750	806	107%
888 · Bill Braman Estate	0	4,316	(4,316)	(100)%
933.0 · Equipment Maintenance	10,353	6,115	4,238	69%
975.1 · Board Expense	0	111	(111)	(100)%
990 · Reimbursement of overpayments	1,335	280	1,055	377%
<b>Total VIII - Other</b>	<u>25,980</u>	<u>16,315</u>	<u>9,665</u>	<u>59%</u>
<b>IX · Technology</b>				
933.1 · Computer System Maintenance	1,688	2,152	(464)	(22)%
933.2 · Computer Software	8,026	5,162	2,863	56%
933.3 · Public Computer Management	0	466	(466)	(100)%
933.4 · IT Support	1,430	1,639	(209)	(13)%
933.5 · Computer Equipment	6,116	5,812	304	5%
933.6 · USF Expenditure	3,838	4,683	(845)	(18)%
933.7 · Hosting Digitized Microfilm	7,591	5,873	1,718	29%
933.9 · Website Hosting	600	500	100	20%
935 · Mobile Hotspots	10,522	2,883	7,639	265%
<b>Total IX · Technology</b>	<u>39,810</u>	<u>29,170</u>	<u>10,640</u>	<u>37%</u>
<b>Total Expense</b>	<u>1,061,459</u>	<u>979,826</u>	<u>81,633</u>	<u>8%</u>
<b>Net Income</b>	<u><b>216,719</b></u>	<u><b>163,074</b></u>	<u><b>53,645</b></u>	<u><b>33%</b></u>

**Flat River Community Library - GACF Trust Fund**  
**Profit & Loss Budget vs. Actual**  
 July 2023 through June 2024

Accrual Basis

	<u>Jul '23 - Jun 24</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Income</b>				
663 · Interest and Dividends	10,105.83	6,500.00	3,605.83	155.5%
664 · Market Fluctuations-Income/Loss	10,956.29	2,700.00	8,256.29	405.8%
674 · Contributions - Private Sources	1,033.34	1,000.00	33.34	103.3%
<b>Total Income</b>	<u>22,095.46</u>	<u>10,200.00</u>	<u>11,895.46</u>	<u>216.6%</u>
<b>Expense</b>				
998 · Foundation Account Admin. Fee	2,007.87	2,200.00	(192.13)	91.3%
999 · Transfer Out	7,816.00	8,000.00	(184.00)	97.7%
<b>Total Expense</b>	<u>9,823.87</u>	<u>10,200.00</u>	<u>(376.13)</u>	<u>96.3%</u>
<b>Net Income</b>	<u><b>12,271.59</b></u>	<u><b>0.00</b></u>	<u><b>12,271.59</b></u>	<u><b>100.0%</b></u>

**Flat River Community Library**  
**Profit & Loss Budget Overview**  
 July 2023 through June 2024

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	Jul '23 - Jun 24
<b>Income</b>	
401 · Property Taxes	
401.1 · Property Taxes - Greenville	187,131.00
401.2 · Property Taxes - Eureka Twp.	117,078.00
401.3 · Property Taxes - Fairplains Twp	44,886.00
401.4 · Property Taxes - Montcalm Twp.	82,377.00
<b>Total 401 · Property Taxes</b>	<b>431,472.00</b>
402 · Delinquent Taxes	30,000.00
441 · Local Comm Stabiliz Tax Share	15,000.00
556 · Library State Aid	18,000.00
580 · County Millage	498,075.00
580.2 · Renaissance Zone	2,000.00
651 · Genealogy Fees	20.00
655 · Book Fines	2,000.00
656 · Printing Fees	2,500.00
657 · Penal Fines	78,505.00
658 · USF Funds	4,600.00
664 · Interest Earned	10,000.00
672 · Continuing Education	1,600.00
675 · Contribution - Private Sources	500.00
675.2 · Estate Donations	5,000.00
675.31 · Friends Donations - Adult	2,000.00
675.32 · Friends Donations - Juvenile	5,000.00
675.4 · Memorial Book Contributions	1,500.00
675.45 · Cookbook Sales	20.00
675.47 · Beverage Sales	50.00
699 · GACF - Transfer In	0.00
<b>Total Income</b>	<b>1,107,842.00</b>
<b>Expense</b>	
<b>I - Personnel</b>	
703 · Salaries	522,550.00
703.1 · Job Search	0.00
716 · Fringe Benefits Employee Ins.	0.00
716.1 · 401(a)	0.00
716.2 · Unemployment	0.00
716.3 · Worker's Compensation	0.00
717 · Payroll Taxes	0.00
I - Personnel - Other	0.00
<b>Total I - Personnel</b>	<b>522,550.00</b>
<b>II - Supplies</b>	
727 · Office Supplies	40,550.00
728 · Postage	0.00
728.1 · Shipping & Handling	0.00
761 · Supplies - Genealogy/MI Room	0.00
775 · Operating Supplies	0.00
775.1 · Juvenile Operating Supplies	0.00
977 · New Equipment	0.00
II - Supplies - Other	0.00
<b>Total II - Supplies</b>	<b>40,550.00</b>

**Flat River Community Library**  
**Profit & Loss Budget Overview**  
 July 2023 through June 2024

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	Jul '23 - Jun 24
<b>III - Building Operations</b>	
853 · Telephone	199,200.00
854.5 · Cable Line	0.00
921 · Electric	0.00
923 · Heat (Gas)	0.00
924 · Water/ Sewer	0.00
925 · Trash Pick Up	0.00
931 · Building Maintenance	0.00
931.1 · Janitorial Supplies	0.00
931.2 · Lawn Care	0.00
931.25 · Landscaping	0.00
931.3 · Snow Removal	0.00
931.5 · Janitorial Services	0.00
III - Building Operations - Other	0.00
<b>Total III - Building Operations</b>	199,200.00
<b>IV - Services</b>	
730 · Membership Dues	62,000.00
731 · Bank Service Charge	0.00
801 · Professional Services	0.00
801.2 · Collection Agency	0.00
801.3 · Accountant	0.00
802 · Audit	0.00
860 · Travel/Conferences	0.00
911 · Insurance	0.00
981 · Printing	0.00
IV - Services - Other	0.00
<b>Total IV - Services</b>	62,000.00
<b>V - Cooperative Services</b>	
804 · Cooperative Fees	25,000.00
854 · Telecommunications	0.00
982 · Delivery (LLC Cost)	0.00
V - Cooperative Services - Other	0.00
<b>Total V - Cooperative Services</b>	25,000.00
<b>VI - Programming</b>	
881 · Promotions	25,000.00
883 · Programs - Adult	0.00
884 · Programs - Children	0.00
884.2 · Programs-Teens	0.00
VI - Programming - Other	0.00
<b>Total VI - Programming</b>	25,000.00
<b>VII - Materials</b>	
761.1 · Microfilm - Genealogy/MI Room	150,000.00
958 · Periodicals (Magazines&News)	0.00
978 · Adult	0.00
978.3 · Reference	0.00
978.4 · Juvenile	0.00
978.6 · Teen	0.00
978.8 · Memorials	0.00
980 · Video	0.00
980.4 · Lakeland Overdrive	0.00
980.6 · Digital Materials	0.00
984 · Library Lending Project	0.00
VII - Materials - Other	0.00
<b>Total VII - Materials</b>	150,000.00

**Flat River Community Library**  
**Profit & Loss Budget Overview**  
 July 2023 through June 2024

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	Jul '23 - Jun 24
<b>VIII - Other</b>	
885 · Friends Expense	29,000.00
885.2 · Friends Expense - Juvenile	0.00
887 · Beverage Supplies	0.00
888 · Bill Braman Estate	0.00
933.0 · Equipment Maintenance	0.00
975.1 · Board Expense	0.00
990 · Reimbursement of overpayments	0.00
VIII - Other - Other	0.00
<b>Total VIII - Other</b>	29,000.00
<b>IX · Technology</b>	
933.1 · Computer System Maintenance	40,850.00
933.2 · Computer Software	0.00
933.3 · Public Computer Management	0.00
933.4 · IT Support	0.00
933.5 · Computer Equipment	0.00
933.6 · USF Expenditure	0.00
933.7 · Hosting Digitized Microfilm	0.00
933.8 · Website Design	0.00
933.9 · Website Hosting	0.00
934 · Collection HQ	0.00
934.1 · Linked Data	0.00
935 · Mobile Hotspots	0.00
IX · Technology - Other	0.00
<b>Total IX · Technology</b>	40,850.00
<b>Total Expense</b>	1,094,150.00
<b>Net Income</b>	<b>13,692.00</b>



**Flat River Community Library - GACF Trust Fund  
Profit & Loss Budget Overview**

Accrual Basis

July 2024 through June 2025

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	<u>Jul '24 - Jun 25</u>
<b>Income</b>	
663 · Interest and Dividends	6,500.00
664 · Market Fluctuations-Income/Loss	2,700.00
674 · Contributions - Private Sources	1,000.00
	<hr/>
<b>Total Income</b>	10,200.00
<b>Expense</b>	
998 · Foundation Account Admin. Fee	2,400.00
999 · Transfer Out	0.00
	<hr/>
<b>Total Expense</b>	2,400.00
	<hr/>
<b>Net Income</b>	<b><u>7,800.00</u></b>

**Flat River Community Library - GACF Trust Fund**  
**Profit & Loss Budget vs. Actual**  
 July 2024

Accrual Basis

	<u>Jul 24</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Income</b>				
663 · Interest and Dividends	0.00	6,500.00	(6,500.00)	0.0%
664 · Market Fluctuations-Income/Loss	0.00	2,700.00	(2,700.00)	0.0%
674 · Contributions - Private Sources	0.00	1,000.00	(1,000.00)	0.0%
<b>Total Income</b>	<u>0.00</u>	<u>10,200.00</u>	<u>(10,200.00)</u>	<u>0.0%</u>
<b>Expense</b>				
998 · Foundation Account Admin. Fee	0.00	2,400.00	(2,400.00)	0.0%
999 · Transfer Out	0.00	0.00	0.00	0.0%
<b>Total Expense</b>	<u>0.00</u>	<u>2,400.00</u>	<u>(2,400.00)</u>	<u>0.0%</u>
<b>Net Income</b>	<u><b>0.00</b></u>	<u><b>7,800.00</b></u>	<u><b>(7,800.00)</b></u>	<u><b>0.0%</b></u>

**Director's Report**  
**August Board Meeting**  
**Aug 14, 2024**

**Programs:**

Meet Up and Eat Up - 765  
Happy Bookers - 7/2 - 14  
Flat River Writers Group - 7/8 - 7  
Preschool Storytime - 7/9 - 40  
Special Effects Make-Up Workshop - 7/9 - 18  
Mindfulness A to Z for Families (all ages) - 7/9 - 4  
Mini Movers - 7/10 - 30  
Foam Party (All Ages) - 7/11 - 400  
Creating With Clay - 7/11 - 18  
Adventure Storytime - 7/12 - 26  
Gentle Basic Yoga (all ages) - 7/13 - 7  
Compassionate End of Life Care - 7/15 - postponed  
Preschool Storytime - 7/16 - 25  
Drawing Dragons (All Ages) - 7/16 - 65  
Basics of Composition and Shading - 7/16 - 6  
Mini Movers - 7/17 - 23  
TAB - 7/17 - 10  
Nautical Bracelet Take & Make - 7/19 - 63  
Seasons Reading & Eating - 7/18 - 18  
Gentle Basic Yoga (all ages) - 7/20 - 6  
Preschool Storytime - 7/23 - 33  
Stickerpalooza! - 7/23 - 55  
Mini Movers - 7/24 - 28  
Seasons Reading & Eating - 7/25 - 23  
Craft-In - 7/25 - 3  
Teen Summer Reading Finale - 7/26 - 48  
Versiti Blood Drive - 7/30 - 15

**General:**

Summer Reading ended strong! We ended up with 950 registrations and about a 41% completion rate (which is consistent with previous years). Our teens and toddlers both were on the higher end of that average with closer to 45%, so well done to them! I would also like to acknowledge our adult super readers. A number of adults register primarily as a placeholder for their families, so that offsets our average participation. However, we've got a great set of adult super readers; of the 340 registrations, 95 adults read above the 3 books required to finish and many of them read WAY more. We received 1020 entries for adult prizes.

Summer always brings a strong up-tick in library card registrations as well. As of this writing, we have gotten 320 new library card sign-ups since May 1! Our checkouts also jumped from last year by about 3000 items.

Our Meet Up and Eat Up program in collaboration with Greenville Public Schools did not finish quite as high this year, with 1790 meals served this summer (about 70 less than last year). Our July was a little

quieter, possibly due to the heat. We are so proud of how many kids we are able to feed each Summer Reading season though!

A huge thank you to the whole staff for their extremely hard work over the summer. They always do a fabulous job, but Meet Up and Eat Up as well as the increased people through our doors means being constantly busy. Through all this, the staff serves patrons with enthusiasm and warmth, and our patrons definitely see it. We get so many compliments about them and our library all summer long!

Our Student Connectivity program, providing hot spots to GPS students without internet access, launches at the end of this month. We have worked with the school to incorporate information on the program as well as digital registration into their student enrollment portal.

We contracted with T-Mobile to install external cameras around our building to cover the parking lot and grounds. The cameras will record to a virtual dashboard that I will be able to access and review. We will also be mounting them with lights to ensure they are visible to anyone on the premises after-hours, as a potential deterrent for safety. Our next step will be to purchase a set of cameras to be mounted inside that can run off the same dashboard, but will connect to our wifi to save expense on connectivity.

A vote regarding the Black Field property is on the agenda for the GPS Board of Education meeting on Monday, August 12. Our attorney from Foster Swift has been in contact with the school attorney to settle on any modifications in language regarding the Purchase Agreement. We can discuss next steps based on the outcome of this vote.

We will have a booth at the Danish Festival again this year for outreach purposes. We will have activities for families to do as well as information about our services, upcoming programs, and library swag. Feel free to stop by to check it out!

Veronica will be participating in the Leadership Montcalm cohort for the 2024-25 season starting in September. This program is a great opportunity for staff to make connections across the county, and dovetails beautifully with our strategic plan direction of growing reach and transparency throughout our community.

#### **Building & Grounds:**

We have officially broken ground on our Teen Space renovation, and it's going beautifully. The current updated schedule anticipates completion by August 30, which if achieved, puts us at only 5 weeks!

Nugent has begun the window replacement on the east side of the building. Two of the seven window units are still awaiting delivery/return from the manufacturer.

We subcontracted with our landscaping provider to complete tree trimming on the grounds.

The shrubs on the northeast corner of the grounds have significantly deteriorated and many of them have been dead for a year or two. We requested a quote from our landscaping provider to pull out the existing shrubs and replace them with a new set.

**Lakeland Library Cooperative:**

The director at the Patmos Library unfortunately quit under harassment from members of their community after six weeks.

The Adult Services Committee has been reformed at LLC. We're excited that Kristin will be able to take advantage of this as a means of networking and crowdsourcing information for her role.

**Library of Michigan:**

LM has been keeping as apprised as a Supreme Court decision was handed down regarding minimum wage. The court reinstated the original language of the initiative, off-setting for inflation. In February 2025, this will go into effect with a new minimum wage at \$10 plus the amount assessed by the Michigan Department of Treasury as the level of inflation starting at the original effective date in 2019 to present. We await further details in order to assess next steps for our staff.

**Friends of the Library:**

The Friends have their upcoming Danish Festival sale on August 16 and 17.

They will be sponsoring several adult programs in our fall season, providing the library with \$1730 total. As always, we are very grateful for their efforts and their support.

**Staff:**

Veronica closed out our Meet Up and Eat Up season, managing volunteers and ensuring it ran smoothly every day. She also did work to complete fiscal year close-out, including juggling all of the invoice management transitioning from one year to the next.

Tim has connected with the Flat River Historical Society and will be working on building our relationship and collaboration with that organization.

Tiffany finished a very successful and busy summer reading program, and is catching up on her other priorities and taking some well-deserved vacation as we ramp up for the next program season.

Kristin has scheduled a robust fall of adult programs, and has been doing a great job building communication within our program team and finding ways to collaborate internally and externally.

Danielle is finishing up prep for the Library of Things and Student Hot Spot program launches, on top of a large volume of her regular processing.

Cass has been maintaining the Comfort Cabinet, getting ready for end of season Seed Library launch, nailing down businesses for this year's Library Card Registration Month, and preparing for our tables at Danish Festival and the GACC Renaissance Festival.

Josie has been planning out youth displays and assisting with multiple efforts to clean up/weed youth materials.

Kamey has resumed management of the newsletter as well as managing our interlibrary loan process, and is assisting in other areas as needs arise.

Michelle is getting ready to work on her MeL Maven badge, an extensive virtual training program that immerses learners into the digital resources and databases offered by the Library of Michigan eLibrary program.

Christine will be working on getting to know our local history materials, as well as training on doing reference interviews.

Cara is still working on drafting a new logo based on staff feedback, and will be training soon on book repair.

Rachel continues to work on improving her comprehension of procedures and competency with the cash register.

**Memorials:**

<b>Honoree</b>	<b>Donor</b>
Janet Hansen	Mike and Pauline Fuller
Marshall Walter	Friends of the Flat River Community Library
<b>Total</b>	<b>\$55</b>

**Meetings/Events:**

**Week of 7/8 - Staff 1-on-1s**

**7/9 - Greenville Rotary**

**7/17 - T-Mobile Review**

**7/18 - Staff Meeting**

**7/25 - Teen Space Kick-off Review**

# North Shade Lawn

11973 Garfield Road | Carson City, Michigan 48811  
9897633899 | daynehaynes2004@gmail.com

**RECIPIENT:**

**Flat River Library**

Greenville, Michigan 48838

Quote #116	
Sent on	Jul 16, 2024
<b>Total</b>	<b>\$7,900.00</b>

Product/Service	Description	Qty.	Unit Price	Total
Removing trees	Tearing out old trees and hauling away. Prepping bed for new trees. If any damage happens to occur when trying to free tree roots from retaining wallPrice will have to be adjusted	1	\$3,000.00	\$3,000.00
Installation of new arborvitae	Hauling in and planting 34 new arborvitae and mulching bed upon completion	1	\$4,900.00	\$4,900.00

**Total** **\$7,900.00**

This quote is valid for the next 30 days, after which values may be subject to change.



# Go 2 LTE/Wi-Fi Security Camera

VML2030-100NAS



## Security Made Mobile.

Intelligent security you can take anywhere. Connect to LTE or directly to Wi-Fi, view or record clear HD video day or night, and protect remote locations with 2-way audio or built-in siren.<sup>1</sup>

Locate your camera with GPS positioning and retrieve videos stored locally on the microSD card.<sup>2</sup> Conveniently view videos recorded to the cloud directly from your phone with Arlo Secure.<sup>3</sup>



### Security You Can Take Anywhere

Works with 4G LTE or connects direct to Wi-Fi.<sup>1</sup>



### 100% Wire-Free with Swappable Recharge Battery

No cords or wiring hassles for a sleek install anywhere.



### All Weather Protection

Designed to withstand heat, cold, rain, or sun.



### Secure Local Storage

Store your videos directly onto a microSD card inserted in your camera, to access and view later.<sup>2</sup>



### 2-Way Audio

Hear and speak to visitors clearly with superior audio quality.



### See More at Night

View critical details in color night vision for better identification with an integrated spotlight.



### Locate your Camera Easily

Recover or locate your camera placement with GPS positioning.

<sup>1</sup> LTE requires compatible device and wireless service plan. Additional restrictions and data charges may apply. Coverage and service dependent on carrier.

<sup>2</sup> MicroSD card sold separately.

<sup>3</sup> Arlo Secure includes cloud recordings of video clips at 2K or lower resolution for 30 days.





# Go 2 LTE/Wi-Fi Security Camera

VML2030-100NAS



## Requirements

- Optional LTE Data plan
- Supported Bands
  - 4G B2/B4/B5/B12/B14/B66/B71
  - 3G B2/B4/B5
- High-speed Internet connection with 2.4Ghz Wi-Fi

## Dimensions & Weight

Camera  
 - 3.38 x 2.53 x 4.72 in (85.85 x 64.26 x 119.89 mm)  
 - weight 490 g / 1.08 lb

## What's Inside

- Go 2 LTE/WiFi Security Camera
- Verizon SIM card
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- Rechargeable battery
- Indoor charging cable
- Quick Start Guide

## Camera

- Resolution: Up to 1920 x 1080
- Format: H.264
- Field of view: 130° diagonal
- Night Vision
  - Single 850nm LED
- 12x digital zoom
- Audio: Speaker and Microphone 2-way full duplex
- Range: Up to 300 feet line of sight
- Automatic email alerts and push notifications
- Weather-Resistant
  - Operating temperature: -4° F to 113° F (-20° C to 45° C)

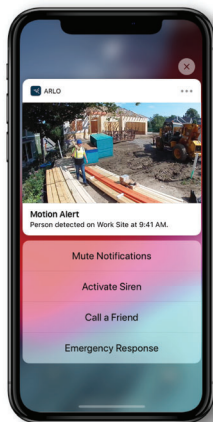
## Warranty

- [www.arlo.com/warranty](http://www.arlo.com/warranty)

## Arlo Secure –Superior home security experience.

**arlo SECURE** | **3 Months Included**

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Get specific notifications for things like people, packages, vehicles, and animals.



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### Reduce false notifications with activity zones.

Create activity zones to highlight specific areas you want alerts from.



### Keep you one step ahead with smart notifications.

View clips on your smartphone's lock screen and take immediate action.



### Keep all your clips secure with cloud storage.

Access your recorded clips for 30 days.

Arlo Secure service not available in certain countries. See [www.arlo.com/arlosecure](http://www.arlo.com/arlosecure) for details.

<sup>1</sup> Emergency Response feature available for U.S. subscribers only.

This product comes with a limited warranty that is valid only if purchased from an Arlo authorized reseller.

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## Michigan Employers Alert: Major Changes to Sick Leave & Minimum Wage Effective Feb 2025!

Michael R. Blum, Anthony M. Dalimonte, Clifford L. Hammond and Badri Yono (Summer Associate)

*Labor & Employment Law News E-blast*

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Today, the Michigan Supreme Court issued a 4-3 ruling in *Mothering Justice v Attorney General* that will significantly impact all employers across the state. This decision reinstates the 2018 citizen-initiated ballot proposals, which were adopted as Earned Sick Time Act (ESTA) and the Improved Workforce Opportunity Wage Act (IWOWA) but were immediately amended to become the current Paid Medical Leave Act (PMLA) and revised IWOWA.

The Supreme Court's decision will result in a significant increase in the state's minimum wage and tipped minimum wage on a yearly basis and require nearly all Michigan employers to allow employees to accrue and use paid sick leave effective **February 21, 2025**. Here's what you need to know and how to prepare.

### Understanding the Changes

#### 1. Effective Date:

The original versions of the IWOWA and ESTA will go back into effect 205 days after the court's opinion, making the effective date February 21, 2025. This transition period is provided to allow employers to prepare for compliance with the new laws. The Supreme Court held that the minimum wage increases will go into effect in 2025; it will treat years 2019 to 2022 as originally proscribed in the statute as years 2025 to 2028 (plus the necessary inflation adjustments).

#### 2. Earned Sick Time Act (ESTA):

The reinstated ESTA will replace the current PMLA. The ESTA mandates that employers grant employees one hour of paid sick time for every 30 hours worked, subject to annual maximums. Small employers (employers with less than 10 employees) must offer 40 hours of paid sick leave and 32 hours of unpaid leave. Large employers (more than 10 employees) must provide 72 hours of paid sick leave. Employees

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can use this paid sick time for various reasons, including personal or family health issues, and if they or their family members are victims of domestic violence or sexual assault. Employers can require reasonable documentation for absences exceeding three days but are generally prohibited from interfering with the use of earned sick time.

Additionally, the ESTA changes who is eligible for paid sick leave. Beginning on February 21, 2025, Michigan employers must provide paid sick leave to all of its employees, which under the ESTA means an individual engaged in service to an employer in the business of the employer (except that employee does not include an individual employed by the United States government). This definition will require providing sick leave to not only full-time employees, but also to part-time employees, temporary employees, and independent contractors.

### **3. Improved Workforce Opportunity Wage Act:**

Starting, February 21, 2025, the IWOWA will increase minimum wage and tipped minimum wage incrementally, adjusted for inflation. The annual increases are as follows:

- February 21, 2025
  - Minimum wage: \$10.00 (plus inflation adjustment).
  - Tip credit: 48% of minimum wage.
- February 21, 2026
  - Minimum wage: \$10.65 (plus inflation adjustment).
  - Tip credit: 60% of minimum wage.
- February 21, 2027
  - Minimum wage: \$11.35 (plus inflation adjustment).
  - Tip credit: 70% of minimum wage.
- February 21, 2028
  - Minimum wage: \$12.00 (plus inflation adjustment).
  - Tip credit: 80% of minimum wage.
- February 21, 2029 –
  - Minimum wage: State treasurer to calculate inflation-adjusted minimum wage.
  - Tip credit: none (same as standard minimum wage).

### **What Employers Should Do**

#### **1. Review and Update Policies:**

Ensure your company's policies align with the reinstated laws. Update your employee handbooks to reflect the new sick leave accrual rates and minimum wage increases.

#### **2. Train HR and Management:**





Educate your HR team and managers about the changes to ensure they understand the new requirements and can effectively communicate them to employees.

**3. Adjust Payroll Systems:**

Work with your payroll provider to update your systems to accommodate the new minimum wage rates and sick leave accrual methods.

**4. Communicate with Employees:**

Inform your employees about the upcoming changes. Clear communication will help manage expectations and ensure a smooth transition.

**5. Seek Legal Counsel:**

**Consult with an employment law attorney** to ensure full compliance with the reinstated laws and to address any specific concerns related to your business.

**Conclusion**

The reinstatement of the Earned Sick Time Act and the Improved Workforce Opportunity Wage Act marks a significant shift for Michigan employers. By taking proactive steps to update policies, train staff, and adjust payroll systems, you can ensure your business remains compliant and your employees are well-informed and supported. Stay ahead of the curve and prepare now for the February 21, 2025, implementation date.