

V Directors Report-L. Parks

1. Our Holiday Celebration went very well. We had around 400 in attendance. Everyone could visit with Santa, story time with Ms. Melissa, letters to Santa, ugly sweater I-spy, coloring sheets, holiday crafts, hot chocolate, and cookies. 2. Still working on the Annual Report. 3. New emails are finally up and running. We had a few issues at the start. 4. We will begin planning our Summer Reading Program come January.

VI Chairperson's Report-Chair Smith

It has been a very busy few weeks and the Chair wanted to express appreciation for the work the Board members have put in.

VII Committee Reports

a. Personnel Committee-Chair Dykstra

Reviewed 2021 Library director position and made changes to update to current employment climate. Carol Dawe, Lakeland Cooperative Director, was present to facilitate dialogue on appropriate language for director posting.

b. Policy Committee-no report

c. By-laws Committee-no report

d. IT (Technology) Committee-Chair Owen IT noted the list of needed tech items in memo in the packet is moving forward; in recording meetings he is contact with our tech consulting reviewing different approaches that could use an Meeting Owl 3 device(s) [intelligent 360° conference camera, mic, and speaker]; Zoom using laptops and microphones for each Board member; packages range from \$1k-\$9k; he will meeting with the acting Director about possibly using YouTube where some options cost and others do not and the City Manager to see how the City Council does their meetings.

e. Finance Committee-Chair Armock

Committee met December 4th. Recommend a 6% to 12% increase in director compensation (based on \$45k) for posting for a new director, consensus being we need to offer more. Information to the policy committee that eliminating fines for late books and materials is feasible financially. Seeking information from the township regarding estimated revenue with the increase from .4 to .6 mil. Future work: looking at fund balance and projections in next two years with increase in funding.

f. Strategic Plan Committee-no report

(new) Public Comment- (inserted by Agenda Amendment) there were no public comments

VIII Unfinished Business

a. New Director-LLCOOP Assistance

Discussion: C. Dawe, Director from Lakeland Cooperative distributed a recent 2022/2023 Annual Report of Director's Salary for Class 3 and some Class 4 libraries and recommended using the Advertisement/Job Description from the Personnel/Compensation committee. There was discussion about salary range, hours of work, benefits and where advertised.

Motion by Owen 2nd by Dykstra to use Personnel/Compensation Committee Director Advertisement/Job Description and replace the old one in the Board Manual and have Personnel/Compensation Committee and Finance Committee do one more final review and return to the Board ASAP for a possible special Board meeting to continue the selection/interview process using C. Dawe.

Voice Vote Ayes 7 Nays 0 **Motion passes**

b. Budget-State Requirements, Cedar/Solon \$ Update

Page 38 from the Public Library Financial Management Guide was presented and recommended be adopted for the annual budget process.

It was reported that Solon Township had officially announced their contribution (Acct #452) under the 1st year of new Contract would be \$146,687. The city confirmed their contribution (Acct # 402) would be \$132,000. It was recommended the 2023-2024 Budget be amended to reflect the total increased revenues of \$70,687.

c. Committees-approve Posting format

The new format for Chair appointed Committees was presented and reviewed by the Chair noting a change to the IT (Technology) to add an additional Staff person.

Motion by Lehmoine 2nd by Howell to approve the new format for posting on the CSPL web site.

Voice Vote Ayes 7 Nays 0 **Motion passes**

d. Generator

It was reported the city offered CSPL their old City Hall generator to be back up for the library building but the cost of rewiring and connection were too much at the time. There being no Board objections Howell was authorized to get a quote through the Community Building Development Team (CBDT) to establish current estimated cost.

e. Lease w/City

The January 25, 2021 Lease between the City and CSPL was presented.

Motion by Howell 2nd by Lehmoine to table this item to the January 22, 2024 Regular meeting.

Voice Vote Ayes 7 Nays 0 **Motion Passes**

f. January Meet/Greet-Prior to Jan meeting

There was discussion and agreement to hold a social event starting at 6:30pm prior to the Regular meeting of January 22, 2024 and invite the public to meet the new Library Board. The Chair cautioned Board Members to observe the Open Meetings Act and not discuss Library business during that social gathering.

X New Business

(new) Draft Minutes of 27Nov23 Meeting- from Consent Agenda

Discussion: Posting the Board packet; concept of using Special Rules of Order that are not written down and do not become part of the By Laws was discussed on how different processes or procedures of the Board like agenda, posting, meeting minutes would be carried out.

C. Dawe recommended this be a topic of the January meeting with a written list of Special Rules of Order to review.

Motion by Lehmoine 2nd by Howell to include a list of Special Rules of Orders in the January 22, 2024 agenda.

Voice Vote Ayes 7 Nays 0 **Motion passes**

- a. Recording/Posting Meetings-addressed in previous item.
- b. Meeting Schedule for 2024

Chair surveyed the Board about day of week to meet; consensus was to continue 4th Monday. The list of Regular CSPL Board of Trustee Meetings for Calendar year 2024 was presented. It was noted these had been previously approved in July and can be posted to the web site as presented.

c. Board Education

The Chair distributed a variety of handouts to each Trustee to update the Trustee Copy of the Handbook.

d. Strategic Plan

The Chair noted we need to update the strategic Plan but need to get the Director on board so they can be part of that process.

e. By-laws Update to bring in line with new contract

The Chair suggested that the next 3 items be addressed at the January meeting.

Motion by Owen 2nd by Lehmoine that the below items f, g, h. be tabled to the January 22, 2024 meeting.

Voice vote: Ayes 7 Nays 0 **Motion passes**

- f. Discussion on Contracting with the City for Services to employees of the library
- g. Discussion on Contracting with the City for building/grounds services
- h. Discussion on establishing the library's own Tax-Exempt Status and Insurance

(new) i. Board Packets

Discussion: It was agreed that paper packets will be prepared by staff at the Library for those Board members requesting such to be picked up by that Board member after the posting of the Agenda and Meeting Packet to the web site and email distribution to Board members.

X Agenda Items for January Meeting

- (1) Lease between City and CSPL
- (2) Draft Minutes for the 27Nov23 Meeting
- (3) Use of Special Rules of Order

(4) Audit Requirements

XI Informational Items-no items to be presented

XII Public Comment

The Chair reviewed the public comment guidelines

M. Gardner-recommended Acting Director, L. Parks receive a raise and consider a special meeting of the Board in January to hire a new Director. The Chair of Finance reassured her saying they were looking at all employee compensation to be at a level that could be sustained.

R. Powell-Thanked everyone for hanging in there and wished them a happy new year.

D. Clark-The past Director had to do a lot of fund raising and the new Director should not have to do as much of that or meeting with every organization.

XIII Board Comments

- Smith-was thankful for the board and audience who are committed to the library and gets energy from that passion to tackle all the items before the board
- Armock-excited about new Director and wished everyone happy holidays
- Lehmoine-appreciated what the board members do and the public for attending the meetings
- Owen-differences of opinion is good for a Board and we are here to support the staff
- Gritter-likes to see us post the sessions
- Howell-enjoyed doing the research and finding the document to be used as a guide
- Dykstra- ~~when I saw the agenda whoa, but the discussion has been super helpful and clarification we have helps, we are working together as a library.~~ spoke of joy of working with the new board, felt we have a common vision and will work hard to make the library an amazing place.


i. Motion to Adjourn

Motion to Adjourn by Owen 2nd by Lehmoine

Voice Vote Ayes 7 Nays 0 **Motion Passes** at 8:55pm

Meeting Attachments

Personnel/Compensation Director Ad/Job Description

Respectfully submitted by Secretary Howell  16 JAN 24

Board Approved-22Jan24  26 Jan 24

Next regular meeting scheduled for Monday, January 22, 2024, 7:00 pm at the library.

Fund 271 Library Fund

GL Number	Description	Balance
*** Assets ***		
271-000-001.100	General Checking - Independent Bar	254,869.07
271-000-003.185	CD - CHOICE ONE	66,530.00
271-000-004.000	Petty Cash	289.14
271-000-035.000	Certificate of Deposit-Cowles	13,000.00
271-000-035.100	Certificate of Deposit-USF Funds	6,634.34
271-000-123.000	Prepaid	153.00
Total Assets		341,475.55
*** Liabilities ***		
271-000-201.000	Accounts Payable	282.09
271-000-209.000	State Unemployment Tax Payable	9.83
271-000-210.000	State Withholding Payable	322.94
Total Liabilities		614.86
*** Fund Balance ***		
271-000-373.000	Assigned - USF Funds	6,629.29
271-000-375.500	RESTRICTED - CAPITAL MAINTENANCE	5,000.00
271-000-375.600	RESTRICTED - MABIE OPERATIONS DOWF	73,363.70
271-000-383.300	Non-spendable - Cleo Cowles	13,000.00
271-000-390.000	Restricted - Library Operations	183,644.42
Total Fund Balance		281,637.41
Beginning Fund Balance		281,637.41
Net of Revenues VS Expenditures		59,223.28
Ending Fund Balance		340,860.69
Total Liabilities And Fund Balance		341,475.55

REVENUE AND EXPENDITURE REPORT
 PERIOD ENDING 12/31/2023

GL NUMBER	DESCRIPTION	2023-24 AMENDED BUDGET	YTD BALANCE 12/31/2023	ACTIVITY FOR MONTH 12/31/2023	AVAILABLE BALANCE	% BDGT USED
Fund 271 - Library Fund						
Revenues						
Dept 000						
271-000-400.110	Approp. from USF Funds	000.00	0.00	0.00	800.00	0.00
271-000-400.600	Approp. from Cleo Cowles	50.00	0.00	0.00	50.00	0.00
271-000-402.000	Tax Collections - Ad Valorem Roll	119,000.00	126,790.25	227.23	(7,790.25)	106.55
271-000-432.000	Tax Collections - DMR PLT	40.00	0.00	0.00	40.00	0.00
271-000-437.000	Tax Collections - IFT Roll	1,000.00	862.83	0.00	137.17	86.28
271-000-451.000	Library Rev-Penal Fines	15,000.00	0.00	0.00	15,000.00	0.00
271-000-452.000	Library Revenue-Solon Twnshp	89,400.00	0.00	0.00	89,400.00	0.00
271-000-453.000	USF FUNDS-ERATE	2,000.00	0.00	0.00	(1,466.49)	173.32
271-000-515.000	State Aid	7,000.00	3,465.49	295.75	1,831.26	73.84
271-000-625.000	BANK FEES -FINES & SERVICES	4,500.00	5,168.74	0.00	1,179.20	73.80
271-000-664.000	Interest Earned	300.00	3,320.80	570.36	(1,897.30)	732.43
271-000-667.000	Rental Income	6,000.00	2,197.30	437.31	3,460.00	42.33
271-000-674.000	Donations	4,500.00	2,540.00	240.00	4,326.39	3.86
271-000-674.200	Book Donations	0.00	173.61	45.03	(426.55)	100.00
271-000-674.400	Summer Reading Program Donations	0.00	426.55	0.00	(230.00)	100.00
271-000-674.700	Area Libraries Lost & Damaged Books	250.00	230.00	0.00	166.02	33.59
271-000-677.000	Miscellaneous	0.00	2,330.87	307.40	(2,330.87)	100.00
Total Dept 000		249,840.00	147,591.42	2,148.08	102,248.58	59.07
TOTAL REVENUES						
		249,840.00	147,591.42	2,148.08	102,248.58	59.07
Expenditures						
Dept 958 - Disbursements						
271-958-702.000	WAGES - FULL TIME EMPLOYEES	52,000.00	0.00	0.00	52,000.00	0.00
271-958-704.300	Part-Time Library Salary	93,500.00	49,201.57	9,259.97	44,298.43	52.62
271-958-705.000	CLEANING SERVICE AND SUPPLIES	2,000.00	526.48	192.02	1,473.52	26.32
271-958-708.000	Unemployment Empl Benefit Exp	60.00	19.02	2.03	40.98	31.70
271-958-709.000	Social Security Expense	11,130.00	4,010.60	708.38	7,119.40	36.03
271-958-717.000	Pension Expense	3,530.00	0.00	0.00	3,530.00	0.00
271-958-724.000	Telephone Expense	1,080.00	339.46	39.98	740.54	31.43
271-958-724.100	INTERNET	1,500.00	0.00	0.00	1,500.00	0.00
271-958-726.000	Office Supplies Expense	3,800.00	1,296.95	393.72	2,503.05	34.13
271-958-734.000	Overdrive Program Expense	3,000.00	0.00	0.00	3,000.00	0.00
271-958-735.000	AV Expense	2,000.00	800.14	231.14	1,199.86	40.01
271-958-736.000	Adult Book Expense	7,500.00	3,967.45	925.00	3,532.55	52.90
271-958-736.500	TEEN BOOKS	1,000.00	0.00	0.00	1,000.00	0.00
271-958-737.000	Childrens Book Expense	5,200.00	2,176.73	352.21	3,023.27	41.86
271-958-738.000	Books Purchased with Donations	0.00	256.83	107.50	(256.83)	100.00
271-958-738.100	1,000 BOOKS BEFORE KINDERGARDEN	1,000.00	0.00	0.00	1,000.00	0.00
271-958-739.000	Area Libraries Lost & Damaged Books	600.00	269.05	24.95	330.95	44.84
271-958-801.000	Professional Service Expense	4,500.00	457.00	0.00	4,043.00	10.16
271-958-801.600	PROFESSIONAL SERVICE - LAWN/SNOW	6,000.00	0.00	0.00	6,000.00	0.00
271-958-806.000	Collection Services	300.00	29.55	0.00	270.45	9.85
271-958-808.000	Lakeland Support Services	25,000.00	9,166.58	0.00	15,833.42	36.67
271-958-813.000	Garbage Disposal Service	400.00	157.06	0.00	242.94	39.27
271-958-851.000	Postage Expense	500.00	69.92	0.00	430.08	13.98
271-958-861.000	Transportation Expense	1,000.00	56.92	0.00	943.08	5.69
271-958-880.800	Summer Reading Program	5,000.00	1,546.33	0.00	3,453.67	30.93
271-958-905.000	COMPUTER EXPENSE	3,450.00	2,612.37	124.98	837.63	75.72
271-958-915.000	Membership & Dues Expense	700.00	240.73	240.73	459.27	34.39
271-958-917.000	Workmens Compensation Expense	150.00	0.00	0.00	150.00	0.00
271-958-918.000	Water Utility Expense	1,500.00	423.64	62.20	1,076.36	28.24

REVENUE AND EXPENDITURE REPORT
 PERIOD ENDING 12/31/2023

GL NUMBER	DESCRIPTION	2023-24 AMENDED BUDGET	YTD BALANCE 12/31/2023	ACTIVITY FOR MONTH 12/31/2023	AVAILABLE BALANCE	% BDC USED
Fund 271 - Library Fund						
Expenditures						
271-958-924.100	Heat Expense	2,000.00	572.09	223.27	1,427.91	28.60
271-958-926.000	Electric Expense	5,700.00	2,744.81	557.16	2,955.19	48.15
271-958-930.000	Repair & Maintenance Serv Exp	5,000.00	830.00	0.00	4,170.00	16.60
271-958-930.300	Education/Training Expense	1,000.00	0.00	0.00	1,000.00	0.00
271-958-935.000	Insurance & Bonds Expense	3,500.00	2,221.00	0.00	1,279.00	63.46
271-958-955.000	Bank Fees	1,600.00	591.88	0.00	1,008.12	36.99
271-958-956.000	Miscellaneous Expense	1,000.00	394.65	84.05	605.35	39.47
271-958-956.400	Special Programs Expense	6,000.00	2,269.33	1,449.31	3,730.67	37.82
271-958-968.000	Public Relations	2,000.00	40.00	0.00	1,960.00	2.00
271-958-970.400	Capital - Technology	7,500.00	1,080.00	0.00	6,420.00	14.40
Total Dept 958 - Disbursements		272,700.00	88,368.14	15,020.41	184,331.86	32.40
TOTAL EXPENDITURES						
		272,700.00	88,368.14	15,020.41	184,331.86	32.40
Fund 271 - Library Fund:						
TOTAL REVENUES						
		249,840.00	147,591.42	2,148.08	102,248.58	59.07
TOTAL EXPENDITURES						
		272,700.00	88,368.14	15,020.41	184,331.86	32.40
NET OF REVENUES & EXPENDITURES						
		(22,860.00)	59,223.28	(12,872.33)	(82,083.28)	259.07

Check Date	Bank	Check	Vendor	Vendor Name	Amount
Bank LibCk Library Main Checking Account					
12/13/2023	LibCk	16688	419	CONSUMERS ENERGY	557.16
12/13/2023	LibCk	16689	901	FLAT RIVER COMMUNITY LIBRARY	24.95
12/13/2023	LibCk	16690	728	SPECTRUM ENTERPRISE	164.96
12/21/2023	LibCk	16691	35	CITY OF CEDAR SPRINGS	62.20
12/21/2023	LibCk	16692	1541	ELAN FINANCIAL SERVICES	2,606.69
12/28/2023	LibCk	16693	642	BAKER & TAYLOR, INC.	1,326.70
12/28/2023	LibCk	16694	122	DTE ENERGY	223.27

LIBCK TOTALS:

Total of 7 Checks:	4,965.93
Less 0 Void Checks:	0.00
Total of 7 Disbursements:	<u>4,965.93</u>



230 W Main St
Ionia, MI 48846

Statement Ending 12/31/2023

CITY OF CEDAR SPRINGS

Page 1 of 4

Account Number: XXXXXXX5854

CITY OF CEDAR SPRINGS
CEDAR SPRING PUBLIC LIBRARY
PO BOX 310
CEDAR SPRINGS MI 49319-0310

Managing Your Accounts

Cedar Springs

800.355.0641

IndependentBank.com

Enclosed with your account statement is an updated Fee Schedule, effective February 1, 2024, and our annual Privacy Notice. If you should have any questions regarding this information, please contact our Customer Experience Hub at 800.355.0641, Monday-Friday 8 am-8 pm and Saturday 8 am-5 pm (ET).

Please be aware of potential fraudsters posing as Independent Bank attempting to steal your secure information via phone, email, and/or text message. Never click on suspicious links or attachments. Set up account alerts within ONE Wallet Online and Mobile Banking to further protect your account. **Be Secure. Be Independent.**

Summary of Accounts

Account Type	Account Number	Ending Balance
BusinessFlex TM	XXXXXXXX5854	\$258,393.71

BusinessFlex TM-XXXXXXXX5854

Account Summary

Date	Description	Amount
12/01/2023	Beginning Balance	\$268,197.86
	15 Credit(s) This Period	\$2,148.08
	19 Debit(s) This Period	\$11,952.23
12/31/2023	Ending Balance	\$258,393.71
	Service Charges	-\$40.00

Interest Summary

Description	Amount
Annual Percentage Yield Earned	1.97%
Interest Days	31
Interest Earned	\$437.31
Interest Paid This Period	\$437.31
Interest Paid Year-to-Date	\$3,371.47
Average Ledger Balance	\$264,052.79

Other Credits

Date	Description	Amount
12/01/2023	External Deposit MERCH SVC - BKCRD DEP 899000003427232	\$7.80
12/04/2023	External Deposit MERCH SVC - BKCRD DEP 899000003427232	\$25.00
12/05/2023	External Deposit MERCH SVC - BKCRD DEP 899000003427232	\$90.03
12/06/2023	External Deposit MERCH SVC - BKCRD DEP 899000003427232	\$1.00
12/07/2023	External Deposit MERCH SVC - BKCRD DEP 899000003427232	\$75.00
12/08/2023	External Deposit MERCH SVC - BKCRD DEP 899000003427232	\$14.00
12/12/2023	External Deposit MERCH SVC - BKCRD DEP 899000003427232	\$3.75
12/12/2023	External Deposit MERCH SVC - BKCRD DEP 899000003427232	\$4.00
12/12/2023	Deposit	\$592.70
12/18/2023	Deposit	\$119.35
12/26/2023	External Deposit USAC TREAS 310 - MISC PAY 443004181027005	\$295.75
12/27/2023	Deposit	\$107.88
12/28/2023	Deposit	\$364.91
12/29/2023	External Deposit MERCH SVC - BKCRD DEP 899000003427232	\$9.60
12/30/2023	Eff. 12-31 Credit Interest	\$437.31



BusinessFlex TM-XXXXXXXX5854 (continued)

Other Debits

Date	Description	Amount
12/04/2023	External Withdrawal MERCH SVC - BKCRD FEES 899000003427232	\$44.05
12/08/2023	External Withdrawal MI Business Tax - Payment SMIBUS010432807	\$431.97
12/14/2023	External Withdrawal CITY OF CEDAR SP - LIBRARY PA	\$4,452.53
12/15/2023	External Withdrawal CITY OF CEDAR SP - TaxPmt 1386034462	\$945.90
12/18/2023	Analysis Service Charge Analysis Service Charges	\$40.00
12/28/2023	External Withdrawal CITY OF CEDAR SP - LIBRARY PA	\$3,528.66
12/29/2023	External Withdrawal CITY OF CEDAR SP - TaxPmt 1386034462	\$718.32

Checks Cleared

Check Nbr	Date	Amount	Check Nbr	Date	Amount
16661	12/06/2023	\$60.00	16685	12/19/2023	\$600.00
16677*	12/01/2023	\$29.95	16686	12/12/2023	\$56.92
16681*	12/05/2023	\$24.95	16687	12/05/2023	\$69.99
16682	12/06/2023	\$74.31	16688	12/20/2023	\$557.16
16683	12/26/2023	\$15.00	16690*	12/22/2023	\$164.96
16684	12/01/2023	\$75.36	16691	12/28/2023	\$62.20

* Indicates skipped check number

Daily Balances

Date	Amount	Date	Amount	Date	Amount
12/01/2023	\$268,100.35	12/12/2023	\$268,143.64	12/22/2023	\$261,502.44
12/04/2023	\$268,081.30	12/14/2023	\$263,691.11	12/26/2023	\$261,783.19
12/05/2023	\$268,076.39	12/15/2023	\$262,745.21	12/27/2023	\$261,891.07
12/06/2023	\$267,943.08	12/18/2023	\$262,824.56	12/28/2023	\$258,665.12
12/07/2023	\$268,018.08	12/19/2023	\$262,224.56	12/29/2023	\$257,956.40
12/08/2023	\$267,600.11	12/20/2023	\$261,667.40	12/30/2023	\$258,393.71

Interest Rate Changes

Interest Rate As Of Date	Interest Rate
12/01/2023	1.9500%

CITY OF CEDAR SPRINGS
PUBLIC LIBRARY FUND
66 S. MAIN STREET P.O. BOX 310
CEDAR SPRINGS, MI 49319
616/996-1330

INDEPENDENT BANK
688-200-0193
74-082724

16661

12/28/23

AMOUNT \$60.00

PAY ***Sixty and NO/100 Dollars***

TO THE ORDER OF
D'NECO LUMBER AND SHEDWORKS
328 W. BRAD STREET
CEDAR SPRINGS MI 49319

Christa Rodwell
Doris Zuber

#16661 #0724026524 114-585 4P

#16661 12/06/2023 \$60.00

CITY OF CEDAR SPRINGS
PUBLIC LIBRARY FUND
66 S. MAIN STREET P.O. BOX 310
CEDAR SPRINGS, MI 49319
616/996-1330

INDEPENDENT BANK
688-200-0193
74-082724

16677

11/18/23

AMOUNT \$29.95

PAY ***Twenty-Nine and 95/100 Dollars***

TO THE ORDER OF
COOVERVILLE AREA DISTRICT LIBRARY
233 OTTAWA
COOVERVILLE MI 49464

Christa Rodwell
Emily Sundon

#16677 #0724026524 114-585 4P

#16677 12/01/2023 \$29.95

CITY OF CEDAR SPRINGS
PUBLIC LIBRARY FUND
66 S. MAIN STREET P.O. BOX 310
CEDAR SPRINGS, MI 49319
616/996-1330

INDEPENDENT BANK
688-200-0193
74-082724

16681

11/29/23

AMOUNT \$24.95

PAY ***Twenty-Four and 90/100 Dollars***

TO THE ORDER OF
ANGELA MCEN
508 PARK RD
MOSHTOWN MI 49866

Emily Sundon
Doris Zuber

#16681 #0724026524 114-585 4P

#16681 12/05/2023 \$24.95

CITY OF CEDAR SPRINGS
PUBLIC LIBRARY FUND
66 S. MAIN STREET P.O. BOX 310
CEDAR SPRINGS, MI 49319
616/996-1330

INDEPENDENT BANK
688-200-0193
74-082724

16682

11/29/23

AMOUNT \$74.31

PAY ***Seventy-Four and 21/100 Dollars***

TO THE ORDER OF
ADDRESS: 20 BOX 264
CEDAR SPRINGS MI 49319

Emily Sundon
Doris Zuber

#16682 #0724026524 114-585 4P

#16682 12/06/2023 \$74.31

CITY OF CEDAR SPRINGS
PUBLIC LIBRARY FUND
66 S. MAIN STREET P.O. BOX 310
CEDAR SPRINGS, MI 49319
616/996-1330

INDEPENDENT BANK
688-200-0193
74-082724

16683

11/29/23

AMOUNT \$15.00

PAY ***Fifteen and 20/100 Dollars***

TO THE ORDER OF
BOBIE
2910 BECKER ST SE
CEDAR SPRINGS MI 49319

Emily Sundon
Doris Zuber

#16683 #0724026524 114-585 4P

#16683 12/26/2023 \$15.00

CITY OF CEDAR SPRINGS
PUBLIC LIBRARY FUND
66 S. MAIN STREET P.O. BOX 310
CEDAR SPRINGS, MI 49319
616/996-1330

INDEPENDENT BANK
688-200-0193
74-082724

16684

11/29/23

AMOUNT \$75.36

PAY ***Seventy-Five and 36/100 Dollars***

TO THE ORDER OF
CITY OF CEDAR SPRINGS
66 S. MAIN
PO BOX 310
CEDAR SPRINGS MI 49319

Emily Sundon
Doris Zuber

#16684 #0724026524 114-585 4P

#16684 12/01/2023 \$75.36

CITY OF CEDAR SPRINGS
PUBLIC LIBRARY FUND
66 S. MAIN STREET P.O. BOX 310
CEDAR SPRINGS, MI 49319
616/996-1330

INDEPENDENT BANK
688-200-0193
74-082724

16685

11/29/23

AMOUNT \$600.00

PAY ***Six Hundred and 00/100 Dollars***

TO THE ORDER OF
HENDER COMPUTING
1419 WINDSOR ST SE
GRAND RAPIDS MI 49506

Emily Sundon
Doris Zuber

#16685 #0724026524 114-585 4P

#16685 12/19/2023 \$600.00

CITY OF CEDAR SPRINGS
PUBLIC LIBRARY FUND
66 S. MAIN STREET P.O. BOX 310
CEDAR SPRINGS, MI 49319
616/996-1330

INDEPENDENT BANK
688-200-0193
74-082724

16686

11/29/23

AMOUNT \$56.92

PAY ***Fifty-Six and 82/100 Dollars***

TO THE ORDER OF
HELENA CHRISTENSE
12841 97007 AVE NE
CEDAR SPRINGS MI 49319

Emily Sundon
Doris Zuber

#16686 #0724026524 114-585 4P

#16686 12/12/2023 \$56.92

CITY OF CEDAR SPRINGS
PUBLIC LIBRARY FUND
66 S. MAIN STREET P.O. BOX 310
CEDAR SPRINGS, MI 49319
616/996-1330

INDEPENDENT BANK
688-200-0193
74-082724

16687

11/29/23

AMOUNT \$69.99

PAY ***Sixty-Nine and 99/100 Dollars***

TO THE ORDER OF
DELL CORPORATION
PO BOX 37000
PHILADELPHIA PA 19101-0400

Emily Sundon
Doris Zuber

#16687 #0724026524 114-585 4P

#16687 12/05/2023 \$69.99

CITY OF CEDAR SPRINGS
PUBLIC LIBRARY FUND
66 S. MAIN STREET P.O. BOX 310
CEDAR SPRINGS, MI 49319
616/996-1330

INDEPENDENT BANK
688-200-0193
74-082724

16688

11/23/23

AMOUNT \$557.16

PAY ***Five Hundred Fifty-Seven and 16/100 Dollars***

TO THE ORDER OF
CONGRESS ENERGY
PO BOX 765349
CINCINNATI OH 45274-0349

Christa Rodwell
Emily Sundon

#16688 #0724026524 114-585 4P

#16688 12/20/2023 \$557.16

CITY OF CEDAR SPRINGS
PUBLIC LIBRARY FUND
66 S. MAIN STREET P.O. BOX 310
CEDAR SPRINGS, MI 49319
616/996-1330

INDEPENDENT BANK
688-200-0193
74-082724

16690

12/13/23

AMOUNT \$164.96

PAY ***One Hundred Sixty-Four and 96/100 Dollars***

TO THE ORDER OF
ANCONIA ENTERPRISES
BOX 12304E
PITTSBURGH PA 15251-2086

Christa Rodwell
Emily Sundon

#16690 #0724026524 114-585 4P

#16690 12/22/2023 \$164.96

CITY OF CEDAR SPRINGS
PUBLIC LIBRARY FUND
66 S. MAIN STREET P.O. BOX 310
CEDAR SPRINGS, MI 49319
616/996-1330

INDEPENDENT BANK
688-200-0193
74-082724

16691

12/21/23

AMOUNT \$62.20

PAY ***Sixty-Two and 20/100 Dollars***

TO THE ORDER OF
CITY OF CEDAR SPRINGS
66 S. MAIN
PO BOX 310
CEDAR SPRINGS MI 49319

Christa Rodwell
Emily Sundon

#16691 #0724026524 114-585 4P

#16691 12/28/2023 \$62.20



STATE OF MICHIGAN
DEPARTMENT OF EDUCATION
LANSING

GRETCHEN WHITMER
GOVERNOR

MICHAEL F. RICE, Ph.D.
STATE SUPERINTENDENT

December 20, 2023

Cedar Springs Public Library
c/o Laura Parks, Interim Director
director@cedarspringslibrary.org

RE: Federal Tax-exempt status of the Cedar Springs Public Library

Dear Ms. Boyer

The Cedar Springs Public Library was established by the by the Michigan Department of Education ("MDE") pursuant to the provisions of Public Act 164 of 1877, MCL 397.201, #07.213, 397.2215. <http://legislature.mi.gov/doc.aspx?mcl-Act-164-of-1877>. As a legally established Joint-Board library under 1877 PA 164, the Cedar Springs Public Library is a political subdivision of the State of Michigan.

Political subdivisions of the states and their departments and instrumentalities are not subject to Federal Income Tax under section 115 of the Internal Revenue Code, [26 USC 115](#). Additionally, political subdivisions and instrumentalities of a state may receive donations which are tax deductible to donors under Section 170(c)(1) of the Code, [26 USC 170\(c\) \(1\)](#). The Exempt Organizations Division of the Internal Revenue Service confirms this.

While this letter indicates your tax-exempt status and would be informative to donors for their tax purposes (along with your library's FEIN number - also known as your Federal Tax ID number), the Library of Michigan cannot issue an official "determination letter" with regards to Federal Tax status.

To obtain an official letter from the IRS confirming the tax exempt status of the Cedar Springs Public Library, (which can serve as official verification for purposes of your donors' tax filings) you may wish to review the information on "Government Information Letters" at the IRS website: <https://www.irs.gov/government-entities/federal-state-local-governments/governmental-information-letter> (see the last paragraph). The IRS provides these letters to government entities at no charge.

It is this letter that would be most useful to your donors, potential donors, as well as any vendors or other entities seeking proof of your Federal tax-exempt status.

LIBRARY OF MICHIGAN

702 WEST KALAMAZOO STREET • P.O. BOX 30007 • LANSING, MICHIGAN 48909
www.michigan.gov/libraryofmichigan • 517-335-1516

Name
Page 2
Date

It may also be helpful to know that donors can also contact the IRS and verify most charitable organizations: <https://www.irs.gov/charities-non-profits/search-for-charities>.

In addition to the websites above, you can reach the IRS Exempt Organizations Division at 1-877-829-5500. Indicate that you would like a "Government Information Letter" for your library as a political subdivision of the State of Michigan.

In Michigan, governmental entities such as libraries can submit a Michigan Sales and Use Tax Certificate of Exemption form (https://www.michigan.gov/taxes//taxes/-/media/Project/Websites/taxes/Forms/2007/2007_3372.pdf) to vendors in order to refrain from paying applicable Michigan sales tax. Additional information on this can be found on the Michigan Treasury Department website at <https://www.michigan.gov/taxes/business-taxes/sales-use-tax/information/exemptions-faq> (see "government" at the bottom of the list).

I hope you find this information useful. Please do not hesitate to contact me if you have any questions!

Thanks!

A handwritten signature in blue ink, appearing to read "Clare Membiela".

Clare D. Membiela MLS, J.D.
Library Law Consultant
Library of Michigan
membielac@michigan.gov
517-335-8132

Motions for Monday 1/22/24

Agenda

Motion

Special rule of order

- a.) To have draft minutes posted to website within 8 days after meeting with a copy also posted in library
- b.) To have board packet to all members of Board 8 days before meeting and posting board packet for public 7 days before meeting on website and in library for Board member pickup
- c.) To have minutes written according to Roberts Rules of Order revised as stated below

Roberts

48:2 Content of the Minutes. In an ordinary society, the minutes should contain mainly a record of what was done at the meeting, not what was said by the members. The minutes never reflect the secretary's opinion, favorable or otherwise, on anything said or done.

- d) To allow Chair or Board members to have documents put on the record which results in that document being attached to minutes as part of the record
- e) To provide Solon Township and City of Cedar Springs approved minutes within 5 days of their being approved.
- f) To post approved minutes on website and in the library within 5 days of their being approved.

OMA states on minutes

MINUTES

What Must be in the Minutes

At a minimum, the minutes must show the date, time, place, members present,

members absent, any decisions made at a meeting open to the public, and the

purpose or purposes for which a closed session is held. The minutes must include all roll call votes taken at the meeting.⁸⁷ The OMA does not prohibit a public body from ⁸⁷ preparing a more detailed set of minutes of its public meetings if it chooses to do

So .88 When Must the Minutes be Available

Proposed minutes must be made available for public inspection within eight days

after the applicable meeting. Approved minutes must be made available for public

inspection within five days after the public body's approval.

89 When Must the Minutes be Approved

Minutes must be approved at the board's next meeting.⁹⁰ Corrected minutes must

⁹⁰ show both the original entry and the correction (for example, using a "strikethrough" word processing feature).

MCL 15.269(1).

⁸⁷ Informational letter to Representative Jack Brandenburg from Chief Deputy Attorney General

88 Carol Isaacs dated May 8, 2003.

MCL 15.269(3).

89 MCL 15.269(1).

90 OAG, 1985-1986, No 6365, p 288 (June 2, 1986). This, of course, triggers the need for more closed

91 session minutes. MCL 15.270, 15.271, and 15.273; Local Area Watch v Grand Rapids, 262 Mich App 136, 143; 683

Roberts

48:2 Content of the Minutes. In an ordinary society, the minutes should contain mainly a record of what was done at the meeting, not what was said by the members. The minutes never reflect the secretary's opinion, favorable or otherwise, on anything said or done.

48:3 To modify the rules governing what is regularly to be included in the minutes requires adoption of a special rule of order, although a majority vote may direct the inclusion of specific additional information in the minutes of a particular meeting.

Robert, Henry M.. Robert's Rules of Order Newly Revised, 12th edition (p. 598). PublicAffairs. Kindle Edition.

DATE: January 15, 2024
TO: CSPL Board of Trustees
FROM: Ron M. Howell, Secretary
SUBJECT: Board Policies/Practices

As I have researched the CSPL I have found that the Board follows certain Policies or Practices that are not written down in the manual or By Laws.

I have sensed that there is a consensus amongst Board members that these are reasonable and good policies to follow.

I request the Policy Committee review these current practices to see if they should be formally adopted as standing Policies or included in the By Laws

Meetings

- Board meets 4th Monday of each month at 7pm except those months where Monday falls upon or near a holiday (Xmas etc.) Special meetings follow Open Meeting Act posting requirements.
- Standing Committees of the Board are not required to post their meetings in accordance with OMA because they are less than a quorum but they are open to the public. As a courtesy to the Chair and public, a notice of date, time and location is to be sent to the Chair and a notice posted at the library at least 24 hours prior to the meeting.
- The Board annually publishes meetings dates in January (in compliance with OMA) to address holiday months.
- 10 days before the monthly meeting the Secretary circulates the draft agenda to all Board members to see if there are any additions.
- 7 Days before the meeting the Secretary sends a copy of the agenda and meeting attachments in pdf format (scanned by Director) to all Board members, and publishes the meeting "packet" on the CSPL web site. The agenda/packet remains posted on the web site for future reference by the public for the calendar year and then archived with public access.
- After the Agenda & packet are posted, any Board members needing a paper copy of the packet are to arrange with the Director for printing and pick up during normal business hours.
- The meetings are recorded using Zoom for reference in drafting the minutes.
- At all public meetings of the Board at least ten (10) copies of the agenda will be made available for the public

Minutes

- The minutes are to be as concise as possible recording all decisions of the Board in accordance with OMA and using the Roberts Rules as a guide for content and detail. The overall principle is to include that information that keeps the public informed of what are the decisions and issues before the CSPL Board.
- In compliance with OMA the draft minutes are filed with the Director within 8 business days of the meeting. At the same time, the draft minutes with reference documents are sent to each Board member and posted on the CSPL web site as "Draft" minutes.
- Upon approval the Minutes and reference documents are certified with the Director within 5 business days per OMA. At the same time, the approved minutes and reference documents are posted on the CSPL web site and a copy is sent to the Solon Clerk and Cedar Springs Clerk for inclusion in their next respective Council/Trustee packets.

DATE: January 15, 2024
TO: CSPL Board of Trustees
FROM: Ron M. Howell, Secretary
SUBJECT: Library Lease

It was brought to my attention that the City Downtown Development Authority (DDA) conducts some snow removal for the library. As I understand it, this is done because the library sits within the DDA District.

Under certain Tax Increment Financing (TIF) programs the local DDA is allowed to capture property taxes within the District. This year the DDA is capturing \$3,093.50 of the library's 1.2225 mills of property tax for use in the DDA District.

I'm not sure of the extent of snow removal beyond the public sidewalks but considering the brewery is nearby I would not be surprised if some of their customers use library parking. Last June 30th the library had spent \$2,700 for professional services for lawn/snow. This year the budget is \$6,000 and I do not know how much is allocated for snow removal.

In my opinion the lease puts an unnecessary hardship on the library by making the library 100% responsible for all maintenance costs to a building that was built for free. For example, if you build a 10,156 square foot library for approximately \$1.8 million and deed it along with a variety of other properties to the City for free you have eliminated a tremendous debt burden. If the City had to sell \$1.8m in Municipal Bonds for 30 years at, let's say 5% interest, it would cost the city **\$115,953** per year for 30 years or **\$3,478,590.00**.

After the lease was signed the City sent another document/license which reduced the area the library could use of the parcel to almost reflect the footprint of the building by issuing a license. This was rejected by CSPL (see attached license map).

As I understand it today the library has been issued a lease for the entire parcel (see lease map) and holds the library 100% responsible for the maintenance of building and lands.

I recommend CSPL approach the City to revise the lease for the building we use, library parking and landscape around the building and negotiate better terms for the maintenance. Since we do not have a Director yet, I have the time to do this in accordance with the parameters set by the Board if you so desire.

Exhibit A

41-02-25-427-025

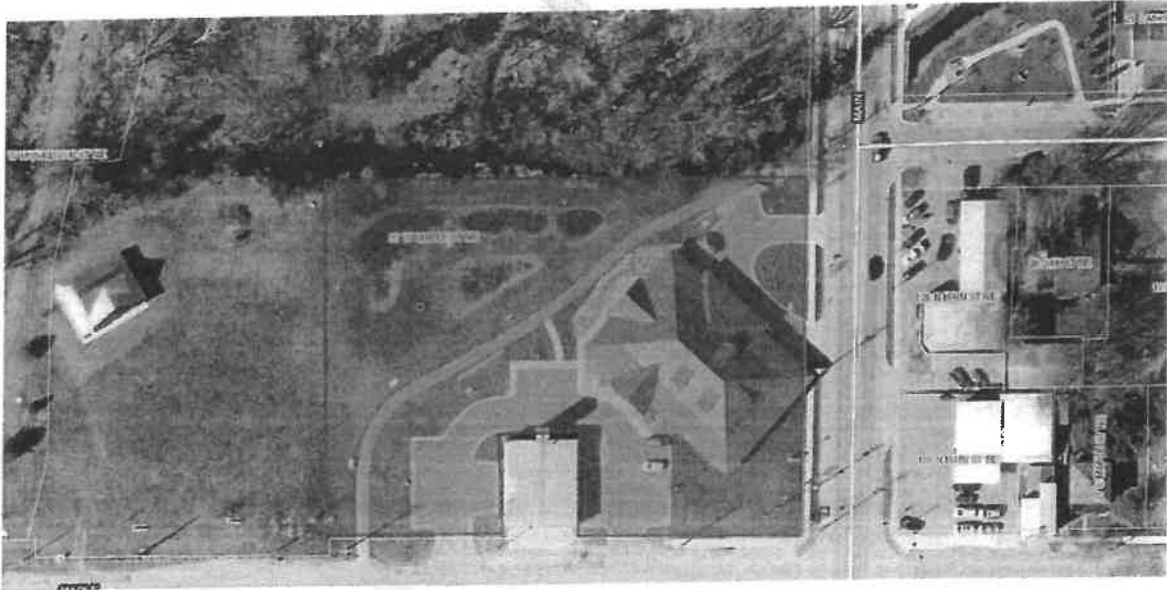


Exhibit B

410225427025 LOTS 6, 7, & 8 BLK 5 ALSO E 1/2 OF THAT PART OF VACATED PORTION OF 2ND ST ADJ TO SD LOTS ON THEW ALSON 1/2 OF THAT PART OF VACATED OAK ST ADJ TO SD LOTS ON THE S ALSO LOTS 1, 4, 5, & 8 BLK 6 ALSO W 1/2 OF THAT PART OF VACATED PORTION OF 2ND ST ADJ TO SD LOTS ON THEE ALSON 1/2 OF THAT PART OF VACATED OAK ST ADJ TO SD LOTS ON THE S ALSO BLKS 11 & 12 ALSO THAT PART OF VACATED PORTION OF 2ND ST BETWEEN N & S LINES OF SD BLKS ALSO S 1/2 OF THAT PART OF VACATED OAK ST ADJ TO SD LOTS ON THEN ALSO PART OF VACATED PORTION OF MAPLE ST COM AT SECOR OF LOT 8 BLK 11 TH S 12 FT TH WLY PAR WITHS LINE SD BLK 205 FT TH N 12 FT TON LINE OF VACATED MAPLE STTH E ALONG SD N LINE TO BEG ALSO COM AT SW COR OF LOT 7 BLK 11 TH N 2D 01M W 31.25 FT TOE LINE OF SD MN RR R/W TH S 12D 43M W ALONG SD ELY LINE TO N LINE OF MAPLE ST THE ALONG SD N LINE TO BEG ALSO COM 33.84 FT N 13D 22M 405 E ALONG CL OF MN RR R/W & 51.24 FT N 89D 37M 155 E TO ELY LINE OF SD RR R/W /100 FT WIDE/ & 31.95 FT N 12D 22M 405 E ALONG SD ELY LINE FROM INT OF CL OF MAPLE ST & CL OF SD RR R/W TH NOD 49M SOS W 131.30 FT TH N 12D 22M 405 E 77.45 FT TH N 89D 37M E 30.76 FT TO ELY LINE OF SD RR R/W TH S 12D 22M 405 W 212.07 FT TO BEG * VILLAGE OF CEDAR SPRINGS

Exhibit A

This map below shows the high-lighted area that is considered the curtilage of the public library building that may be utilized by the Cedar Springs Public Library for library purposes, but shall exclude those areas listed in Part A. Generally speaking, the curtilage area shall be bounded by the Main St. sidewalk on the east, the Cedar Creek on the north, the Maple St. sidewalk on the south and a north-south line formed by the asphalt path encompassing the meadowlands on the west. Specifically excluded from use is the old fire barn.



SECTION 2 AUDIT REQUIREMENTS

REQUIREMENT

Michigan Public Act 2 of 1968, MCL 141.421 et. seq., as amended, requires that each governmental unit serving a population of 4,000 or more have an annual audit. Libraries serving a population of under 4,000 must have an audit at least every other year, however, annual audits are strongly recommended. Refer specifically to MCL 141.425. Non-governmental libraries may be subject to audits as required by governing bylaws or other authoritative documents.

Libraries that receive federal funding may also require a single audit in accordance with the OMB's Uniform Guidance (2 CFR 200, subpart F). See Chapter 9 – *Grants and Federal Audit Requirements* for further discussion.

DISTRIBUTION

Audited financial statements for government libraries are considered public records and are to be distributed upon request. Other distributions include:

- Library board and/or audit committee - required
- State of Michigan Local Audit and Finance Division of the Department of Treasury - required
- The Library of Michigan – required if the library received an LSTA grant through the Library of Michigan and a single audit is performed
- Federal Audit Clearinghouse – required if a single audit is performed
- Posted on the library's website – optional, but recommended

SECTION 3 TYPES OF AUDITS AND OTHER SERVICES

FINANCIAL STATEMENT AUDIT

A financial statement audit provides reasonable assurance that the financial statements present fairly the financial position and results of operations in conformity with generally accepted accounting principles.

Components of a financial statement audit include the following:

- Consideration of the library's internal controls
- Examination of evidence supporting the amounts and disclosures in the financial statements
- An opinion expressed regarding whether the financial statements are free of material misstatement

SINGLE AUDIT

A single audit, per the Single Audit Act, is required when an entity expends \$750,000 or more of federal awards in the reporting year. Single audits are performed under the Code of Federal Regulations (2 CFR 200), commonly referred to as the Uniform Guidance. More detailed discussion regarding single audits can be found in Chapter 9 – *Grants and Federal Audit Requirements*.

SECTION 4 BUDGET REQUIREMENTS

To comply with the Uniform Budgeting and Accounting Act, certain requirements must be met. The Michigan Department of Treasury's Uniform Budget Manual for Local Units of Government in Michigan and other additional information regarding the Budget Act may be obtained from the Michigan Department of Treasury's website at <https://www.michigan.gov/treasury>. The following budget requirements must be followed to comply with the Budget Act:

- Budget is adopted for all General and Special Revenue Funds, at a minimum (MCL 141.436)
- Public hearing is held on the budget
- The following information is included in the budget document for each of the budgeted funds:
 - Actual prior year (both revenue and expenditures)
 - Estimate of current year (both revenue and expenditures)
 - Proposed budget (both revenue and expenditures)
 - Amounts for contingencies, if appropriate
 - Amount of fund balance (deficit) accumulated from prior years and the estimated surplus or deficit expected in the current year
- A negative fund balance is not budgeted (beginning fund balance, plus budgeted revenues, less budgeted expenditures, does not equal a negative amount) (MCL 141.435 and 436)
- All expenditures are authorized in the budget
- The expenditures are equal to or less than amounts appropriated (MCL 141.437 and 438)
- The budget has been amended to allow expenditures more than the original appropriation

SECTION 5 BUDGET TIMELINE

Each library needs to determine the timeline that works best for its situation. A small library may not need as much time as a larger library due to factors such as multiple levels of management, quantity of capital project needs, or number of personnel matters. The following is an example of a budget timeline:

TIMELINE	PROCESS
7 months prior to year-end	Library director (or designee) begins process - set management team's workshop sessions and submits data request to management team
6 months prior to year-end	Budget requests are received from departments and analyzed by management team and an initial preliminary budget is formed
5 months prior to year-end	Preliminary budget is prepared by management team and presented to library director
4 months prior to year-end	Budget committee or governing body meets in study session to review preliminary budget and make recommended changes, if necessary
2 months prior to year-end	Public hearing and final changes proposed
Prior to beginning of fiscal year	Governing body adopts budget by resolution (MCL 141.412)

DATE: January 15, 2024
TO: CSPL Board of Trustees
FROM: Ron M. Howell, Secretary
SUBJECT: Generator Update

I made contact with the Generac Company and they said two dealers will be contacting me to give a free estimate for a stand by generator. I also reached out to the General Power (Kohler) Company for a free quote. Because Dale Larson of North West Mechanical is a local business and was instrumental in getting the new library built, I let him know of my research into a generator.

The construction drawings for the library listed it as a 10,156 sq. ft. building.

A rough guide is 50 kW + 5 watts per square foot. A quick google search for a 50 kw shows cost to be \$18,000-\$20,000 plus installation. I am hoping there are grants that could help a public library with such a purchase.

There is a good article on sizing a generator at <https://www.genpowerusa.com/blog/how-to-calculate-commercial-generator-size>

The staff have been very helpful in getting copies of the monthly bill and historical usage. The library usage for September was 3,412 kWh or 110 kWh per day. The usage for the prior 12 months was 40,124 kWh.

There are calculators on line so that could go through the facility and list every electrical using device and add up all the amps they use but I felt the estimate from a major generator supplier would be easier. ☺

In the Trustee Copy of the CSPL Handbook it states, "*Goods and services and works of improvement costing \$2,000 and no more than \$15,000 shall require three or more quotations to determine price and availability*". It goes on further to say, "*Contracts for the purchases of goods and services and for works of improvement costing over \$15,000 shall be advertised for sealed bids once a week for two consecutive weeks in at least one newspaper of general circulation within Kent County*".

It should be noted that in the By Laws when items are purchased over \$1,000.00 do require a roll call vote.