

KENT DISTRICT  
LIBRARY



# JULY 2022 BOARD OF TRUSTEES PACKET

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## DRAFT



# BOARD OF TRUSTEES

## Meeting Agenda

### LOCATION

Kent District Library Service & Meeting Center, 814 West River Center Dr NE, Comstock Park, MI, 49321  
or via teleconference

### DATE & TIME

Thursday, July 21, 2022, at 4:30 PM.

#### 1. CALL TO ORDER

#### 2. PLEDGE OF ALLEGIANCE

#### 3. CONSENT AGENDA\*

- A. Approval of Agenda
- B. Approval of Minutes: June 16, 2022
- C. Lakeland Library Cooperative Report: June 9, 2022
- D. Request for Early Closure: Walker Branch to close at 2:00 PM on Friday, August 26, 2022, to accommodate the carpet be cleaned throughout the building.

#### 4. LIAISON REPRESENTATIVE COMMENTS

#### 5. PUBLIC COMMENTS\*\*

#### 6. 2021 AUDIT REPORT- Maner Costerisan

#### 7. FINANCE REPORTS – June 2022\*

#### 8. DIRECTOR’S REPORT – June 2022

#### 9. NEW BUSINESS

- A. 2021 – 2023 Strategic Plan Second Quarter Review
- B. KPI Review
- C. Fund Development Second Quarter Review

#### 10. LIAISON REPRESENTATIVE COMMENTS

#### 11. PUBLIC COMMENTS\*\*

#### 12. BOARD MEMBER COMMENTS

#### 13. MEETING DATES

Next Regular Meeting: Thursday, August 18, 2022 – KDL Service + Meeting Center, 4:30 PM

#### 14. ADJOURNMENT

\* Requires Action

\*\* According to Kent District Library Board of Trustee Bylaws, Article VII, Item 7.1.3, “Public comments will be limited to 3 minutes per person or group and 15 minutes per subject.”



Official

# BOARD OF TRUSTEES

## Meeting Minutes

### LOCATION

Kent District Library Service + Meeting Center, 814 West River Center Drive NE, Comstock Park, MI 49321 and via teleconference.

### DATE + TIME

Thursday, June 16, 2022 at 4:30 PM.

**BOARD PRESENT:** Shirley Bruursema, Peter Dykhuis, Andrew Erlewein, Sheri Gilreath-Watts, Nicole Lintemuth, Charles Myers and Tom Noreen

**BOARD ABSENT:** Penny Weller

**STAFF PRESENT:** Jennifer DeVault, Randy Goble, Missy Lancaster, Kim Lindsay, Brian Mortimore, Elvia Myers, Kurt Stevens, Anh Thu Vuong, and Lance Werner (via teleconference)

**GUESTS PRESENT:** Bob Campbell

#### 1. CALL TO ORDER

Chair Myers called the meeting to order at 4:30 PM.

#### 2. PLEDGE OF ALLEGIANCE

#### 3. Introduction of New KDL Pension Board Member Robert Campbell.

Mr. Campbell informed the Board that he is a senior consulting actuary and listed his relevant accomplishments. He is delighted to be on the KDL Pension Board.

#### 4. CONSENT AGENDA\*

A. Approval of Agenda

B. Approval of Minutes: May 19, 2022

**Motion:** Mr. Noreen moved to approve the consent agenda as presented.

**Support:** Supported by Ms. Gilreath-Watts.

**RESULT:** Motion carried.

#### 5. LIAISON REPRESENTATIVE COMMENTS – None.

#### 6. PUBLIC COMMENTS\*\* – None.

#### 7. FINANCE REPORTS –May 2022\*

The Interim Director of Finance gave a brief overview of the year-to-date financials:

## Official

- For the month of May, cash is at \$25.3M versus \$26.3M for the same period last year. The Atlanta Capital account had positive market value with an overall market increase and earnings of over \$67K.
- Year-to-date revenues are \$24.8M or nearly 89% of the total budgeted amount. The first state aid payment of just over \$214K arrived in May. The final real estate property tax payment arrived from Kent County, which will complete the property tax collection process except for some lagging personal property tax collections on delinquent business personal property.
- Year-to-date expenditures are at \$12.2M or 39.4% of expenditure budget. Finance is working with Leadership Team and Managers to make revisions to the 2022 budget, to be brought to the Board of Trustees in August. The majority of changes are realigning/reallocating some expenditures to properly reflect what is anticipated over the last six months of the fiscal year. Details will be provided for any anticipated changes to the amendment.
- At this meeting, an Issue Analysis: Service + Meeting Center Parking Lot RFP will be presented. The bid was received for the amount that was budgeted of \$203K. Facilities Manager Missy Lancaster has built in a contingency amount in case some areas require additional materials.
- Significant checks for the month include:
  - Hitachi Capital/Bibliotecha - \$175,815.52 for self-checkout leasing
  - Priority Health - \$114,748.47 for staff health insurance
  - IP Consulting - \$92,300.59 for Data Center CoLo, UPS + external battery packs and warranty, and eRate purchase
  - Ingram Library Services - \$58,343.05 for collection materials
  - Ingram Library Services - \$54,222.81 for additional collection materials
  - Everstream Holding LLC - \$52,937.69 for eRate ethernet services

**Motion:** Mr. Erlewein moved to receive and file the May 2022 finance reports as presented.

**Support:** Supported by Ms. Lintemuth.

**RESULT:** Motion carried.

### 8. DIRECTOR'S REPORT – May 2022

Executive Director Lance Werner will be out of the office until July 6. The Administrator-in-Charge for the week of June 20 will be Director of Fund Development Christine Mwangi and for the week of June 27 will be Director of Human Resources + Organizational Development Brian Mortimore.

The Board asked questions of staff and staff responded.

### 9. NEW BUSINESS

A. Issue Analysis: Service + Meeting Center Parking Lot RFP\*

# Official

Presented by Facilities Manager Missy Lancaster and Facilities Intern Anh-Thu Vuong.

**Motion: Mr. Noreen moved to approve Issue Analysis: Service + Meeting Center Parking Lot RFP as presented.**

**Support: Supported by Ms. Bruursema.**

**RESULT: Motion carried.**

## B. KDL Literacy Champion Award

Director of Engagement Randy Goble offered the opportunity for Board of Trustees members to judge for the KDL Literacy Champion Award.

## 10. LIAISON REPRESENTATIVE COMMENTS – None.

## 11. PUBLIC COMMENTS\*\* – None.

## 12. BOARD MEMBER COMMENTS

**Ms. Bruursema** – Ms. Bruursema will be greeting Gaines/Kentwood Regional Manager I Kiosha Jeltema on her first day at the branch. On Tuesday, Ms. Bruursema was honored by the Gaines Township Chamber of Commerce with a Lifetime Achievement Award. She is looking forward to attending the ALA Conference in 2022.

**Mr. Erlewein** – Mr. Erlewein called donors to give his appreciation for the financial support to the organization and was appreciative of the feedback they provided regarding KDL's impact in the community. He also appreciates the transparency of the PMO project reports in the Board of Trustees meeting packet.

**Mr. Dykhuis** – Mr. Dykhuis recently spent time at the Byron Township and Grandville branches, the latter of which has a farmer's market every Tuesday morning from June to October, and which has significantly increased foot traffic in the branch.

**Ms. Gilreath-Watts** – Ms. Gilreath-Watts expresses her appreciation to Director of Fund Development Christine Mwangi and her representation of KDL at the GVSU Black Boys & Men Symposium. Monday is Juneteeth and she is grateful to have a seat at the table due to her ancestors' impact on the nation.

**Ms. Lintemuth** – Ms. Lintemuth is looking forward to attending her first conference with KDL at the American Library Association in June. While there, she hopes to gain valuable insight and information that will help her as a Board Trustee.

**Mr. Myers** – Chair Myers sends his congratulations to Caledonia/Cascade Regional Manager I Vanessa Walstra on her anniversary at KDL, along with Human Resources Administrative

## Official

Assistant Jennifer Zeilbeck. He will also be attending the ALA Conference and is looking forward to it.

**Mr. Noreen** – Mr. Noreen wished Executive Director Lance Werner a happy 50<sup>th</sup> birthday!

### 13. MEETING DATES

*Regular Meeting: Thursday, July 21, 2022 – Kent District Library Service + Meeting Center and via teleconference, 4:30 PM.*

### 14. ADJOURNMENT

**Motion:** Mr. Erlewein moved for adjournment at 5:19 PM.

**Support:** Supported by Ms. Gilreath-Watts.

**RESULT:** Motion carried.



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**ADMINISTRATIVE APPROVAL FOR DISTRIBUTION**

**LAKELAND LIBRARY COOPERATIVE  
BOARD MINUTES – Unofficial  
Thursday, June 9, 2022, at 9:30 a.m.  
Kent District Library Service Center**

Present: Dale Parus, Maggie McKeithan, John McNaughton, Diane Kooiker, Karen McKinnon, Shirley Bruursema, Lance Werner

Absent: Peggy Hemerling, Brenda Hall

Staff Present: Carol Dawe, Sheryl VanderWagen,

- 1) **CALL TO ORDER AND ROLL CALL:** The meeting was called to order at 9:37 a.m. by Dale Parus. There were 26 additional participants. Matt Lawrence, interim director of Patmos Library was introduced. John Martin introduced Sarah Derdowski who will assume the position of Executive Director and Amy Bailey, Library Director at Loutit District Library when he retires in July.
- 2) **APPROVAL OF AGENDA:** John McNaughton moved, supported by Diane Kooiker, to approve the agenda as presented - *motion carried*.
- 3) **QUESTIONS FROM MEMBERS:** None
- 4) **PUBLIC COMMENTS:** None
- 5) **APPROVAL OF MINUTES:** Shirley Bruursema moved, supported by Maggie McKeithan, to approve the board minutes from April 14, 2022, as presented – *motion carried*.
- 6) **FINANCIAL REPORT:**
  - a) May Financials and Check Register: Motion by Lance Werner, supported by Karen McKinnon to approve the May financial report, check register, and pass-through transactions as presented – *motion carried*.
  - b) Pass-through account discussion (ARPA Grant): Carol Dawe reported that the ARPA pass-through reimbursements are reflected in the financial report.
- 7) **PRESIDENT'S REPORT:** Dale Parus reported that he and Carol are working on preparations for the Strategic Planning sessions with Amanda Standerfer.
- 8) **COOPERATIVE DIRECTOR'S REPORT:** Carol Dawe reminded everyone that the Cooperative Directors in the state work closely with each other and MLA regarding the intellectual freedom concerns that are ongoing throughout the state. When a member library receives a challenge to materials, she, along with the MCDA and MLA, are there to assist and support our members during the process. Libraries in Michigan are not alone in these challenges and need to draw on available resources and people for assistance and support.
- 9) **COMMITTEE REPORTS**
  - a) Advisory Council Official Minutes – March 10, 2022 included in the packet for information
- 10) **UNFINISHED BUSINESS**
  - a) Strategic Planning Update—Dale Parus and Carol Dawe gave an update on the proposed planning process with Amanda Standerfer. All libraries should set aside, October 13, 2022 (the regular Board/Advisory Council meeting date) for the Summit session. The Summit session will be a 6-hour in person session; add it to your calendars today. There will also be interviews, listening sessions and surveys in which the membership will be asked to participate in the months ahead of that date. The times and number of sessions is still being worked out. The Board agreed to serve as a Committee of the Whole as the Planning Team overseeing the process. The process is scheduled to be completed in October or November 2022 after Parus's term as Board President has expired but the Board agreed that he will remain as Team Leader throughout the process.
  - b) Truck Update – Carol Dawe reported that Terry Cross located a used truck at a dealership in Elyria, OH that had 38,000 miles at a cost \$50,000. The truck has been purchased and delivered to Lakeland. We will keep the two older trucks so that we have a spare. He will

continue to look for a second truck to replace the last old truck. Both old trucks have well over 200,000 miles on them.

**11) NEW BUSINESS**

- a) Jamestown Conservatives Flyer – There was a general discussion of a flyer that was passed out at the Memorial Day parade containing misleading information regarding Lakeland and the Patmos Library.

**12) PUBLIC COMMENT:**

- a) Kelly Tinkham (NN) announced that the charging devices they were able to purchase through the ARPA equipment grant have been well-received by the citizens in her area.

**13) BOARD MEMBER COMMENT:**

- a) Shirley Bruursema reported that she is working on several millage campaigns for August.
- b) Karen McKinnon reported that the new doner wall at Leighton Township Library has been installed.
- c) Maggie McKeithan reported the Spring Lake District Library is beginning work with an architectural firm to work on an interior space refresh.
- d) John McNaughton reported that Grand Rapids Public Library is undergoing a technology audit and that they are continuing to work with the city on the parking lot situation.
- e) Dale Parus noted that he has been working with Carol on revisions to the Lakeland Plan of Service and Bylaws which will be brought to the Board for consideration this summer.

**14) NEXT MEETING:** Thursday, July 14, 2022, 9:30 a.m. at Kent District Library Service Center.

**15) ADJOURNMENT:** John McNaughton moved, supported by Karen McKinnon to adjourn at 10:20 a.m. – motion carried.

Respectfully submitted by,  
Sheryl VanderWagen



Tuesday, July 12, 2022

Board of Trustees  
Kent District Library  
814 West River Center Dr. NE  
Comstock Park, MI 49321

Dear KDL Board of Trustees:

We are writing to you to request permission to close the Walker Branch at 2:00 pm on Friday, August 26, 2022. This would be three-hours earlier than our normal closing time.

The City of Walker would like to give a thorough cleaning to the carpet throughout the building. They want time to lift and move furniture and clean the carpet and fabric chairs in both the public and staff areas. The Department of Public Works will have a professional company come in and perform the cleaning and drying on the carpet.

The branch would reopen with regular hours on Saturday, August 27. We are requesting that the KDL Board of Trustees close the Walker Branch early to complete this cleaning.

Thank you for your consideration.

Sincerely,

Handwritten signatures of Liz Knapp and Craig M Buno in black ink.

Liz Knapp & Craig Buno  
Regional Managers  
Alpine, Tyrone Township and Walker Branches

CC: Lance Werner, KDL Executive Director



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📠 517.323.6346

June 23, 2022

To the Board of Trustees of  
Kent District Library

We have audited the financial statements of Kent District Library for the year ended December 31, 2021, and have issued our report thereon dated June 23, 2022. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our engagement letter to you. Professional standards also require that we communicate to you the following information related to our audit.

#### Significant Audit Findings

##### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Kent District Library are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2021. We noted no transactions entered into by the Library during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were:

Estimates have been used to calculate the net pension asset. The estimated asset is approximately \$18,110,000.

Management's estimated in calculating the liability for compensated absences:

The estimated liability is approximately \$739,000. We evaluated the key factors and assumptions used to develop the balance of employee compensated absences in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's determination of the estimated life span of the capital assets:

We evaluated the key factors and assumptions used by management to develop the estimated life span of the capital assets in determining that it is reasonable in relation to the financial statements taken as a whole.

The disclosures in the financial statements are neutral, consistent, and clear. Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosure affecting the financial statements was:

The disclosure of the pension plan in the notes to the financial statements describes that the contributions are determined based on an actuarial valuation.

#### *Difficulties Encountered in Performing the Audit*

We encountered no significant difficulties in dealing with management in performing and completing our audit.

#### *Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole.

#### *Disagreements with Management*

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

#### *Management Representations*

We have requested certain representations from management that are included in the management representation letter dated June 23, 2022.

#### *Management Consultations with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Library's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

#### *Other Audit Findings or Issues*

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Library's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

### Other Matters

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with U.S. generally accepted accounting principles, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

This information is intended solely for the use of the Board of Trustees and management of Kent District Library and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

*Maney Costeiran PC*

**KENT DISTRICT LIBRARY**

**REPORT ON FINANCIAL STATEMENTS**  
**(with required supplementary information)**

**YEAR ENDED DECEMBER 31, 2021**

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## INDEPENDENT AUDITOR'S REPORT

To the Board of Trustees of  
Kent District Library

### ***Opinions***

We have audited the accompanying financial statements of the governmental activities, the major fund, and the aggregate remaining fund information of the Kent District Library as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the Library's basic financial statements as listed in the table of contents.

In our opinion, the basic financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the major fund, and the aggregate remaining fund information as of December 31, 2021, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### ***Basis for Opinions***

We have conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Kent District Library, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### ***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Kent District Library's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### ***Auditor's Responsibility for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Kent District Library's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about Kent District Library's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and the other required supplementary information, as identified in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

*Maney Costeiran PC*

June 23, 2022

## MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of the Kent District Library (the Library), we offer readers of the Kent District Library's financial statements this narrative overview and analysis of the financial activities of the Kent District Library for the fiscal year ended December 31, 2021.

### FINANCIAL HIGHLIGHTS

#### Governmental-Wide

- The assets and deferred outflows of the Library exceeded its liabilities and deferred inflows at the close of the most recent fiscal year by \$33,529,624 (net position). Of this amount, \$12,201,364 (unrestricted net position) may be used to meet the Library's ongoing obligations to citizens and creditors.
- The Library's total net position increased by \$2,789,804.

#### Fund-Level

##### *Governmental Funds*

- As of the close of the 2021 fiscal year, the Library's governmental funds reported ending fund balance of \$12,933,582, a decrease of \$842,175 in comparison with the prior year.
- At the end of the current fiscal year, unassigned fund balance for the general fund was \$5,972,918 or 21% of total general fund expenditures, exceeding the Kent District Library Board's fund balance minimum of 15% to 20% of expenditures.

### OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the Library's basic financial statements. The Library's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains required supplementary information in addition to the basic financial statements themselves.

**Government-Wide Financial Statements.** The *government-wide financial statements* are designed to provide readers with a broad overview of the Library's finances, in a manner similar to a private-sector business.

The *statement of net position* presents information on all of the Library's assets, deferred outflows of resources, liabilities, and deferred inflows of resources with the difference between the four reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Library is improving or deteriorating.

The *statement of activities* presents information showing how the Library's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., earned but unused compensated absences).

The government-wide financial statements can be found on pages 12 and 13 of this report.

## MANAGEMENT'S DISCUSSION AND ANALYSIS

**Fund Financial Statements.** A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Library uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the Library can be divided into two categories: governmental funds or fiduciary funds.

**Governmental Funds.** *Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide information to facilitate this comparison between *governmental funds* and *governmental activities*.

The Library maintains two individual governmental funds. Information is presented in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balance for the general fund which is considered a major fund and the capital projects fund which is considered a nonmajor fund. The capital projects fund was closed in the current year through a transfer to the general fund.

The Library adopts an annual appropriated budget for its general fund. A budgetary comparison schedule has been provided for the general fund in the required supplementary information.

The basic governmental fund financial statements can be found on pages 14 through 17 of this report.

**Fiduciary Funds.** Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are *not* reflected in the government-wide financial statements because the resources of those funds are *not* available to support the Library's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

The fiduciary fund financial statements can be found on pages 18 and 19 of this report.

**Notes to the Financial Statements.** The notes provide supplementary information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 20 through 39 of this report.

**Other Information.** In addition to the basic financial statements and accompanying notes, this report also presents certain *required supplementary information* concerning the Library's progress in funding its obligation to provide retirement benefits to its employees and the general fund budget on pages 41 through 44.

## MANAGEMENT'S DISCUSSION AND ANALYSIS

### Government-Wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of government's financial position. In the case of the Library, assets and deferred outflows of resources exceeded liabilities and deferred inflow of resources by \$33,529,624 at the close of the most recent fiscal year.

\$9,298,141 of the Library's net position (28%) reflects its investment in capital assets (e.g., library books, furniture and equipment), less any related debt, none at year end, used to acquire those assets that is still outstanding. The Library uses these capital assets to provide services to citizens; consequently, these assets are *not* available for future spending.

#### Kent District Library's Net Position

	Governmental Activities	
	2021	2020
ASSETS		
Current assets	\$ 39,503,072	\$ 39,651,290
Pension assets	18,109,925	14,266,429
Capital assets	9,298,141	8,906,131
TOTAL ASSETS	66,911,138	62,823,850
DEFERRED OUTFLOWS OF RESOURCES	94,421	258,046
LIABILITIES		
Long-term liabilities	738,619	713,677
Other liabilities	1,161,002	1,261,431
TOTAL LIABILITIES	1,899,621	1,975,108
DEFERRED INFLOW OF RESOURCES	31,576,314	30,366,968
NET POSITION		
Investment in capital assets	9,298,141	8,906,131
Restricted contributions	358,204	381,611
Restricted for pension	11,671,915	8,771,609
Unrestricted	12,201,364	12,680,469
TOTAL NET POSITION	\$ 33,529,624	\$ 30,739,820

The unrestricted net position of \$12,201,364 may be used to meet the Library's ongoing obligations to citizens and creditors.

At the end of the current fiscal year, the Library is able to report positive balances in all categories of net position for its governmental activities.

The Library's net position increased by \$2,789,804 during the current fiscal year. The majority of the increase can be attributed to increased property tax revenue, USF funding and an insurance rebate.

## MANAGEMENT'S DISCUSSION AND ANALYSIS

**Governmental Activities.** Governmental activities increased the Library's net position by \$2,789,804 and the business-type activities remained at \$0, with the fund being closed in the prior year. Key elements are as follows:

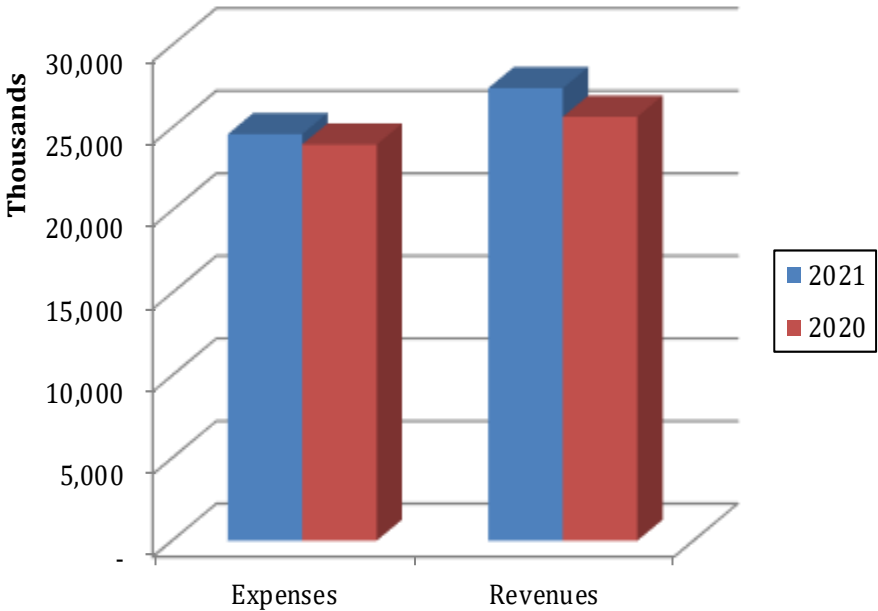
### Kent District Library's Changes in Net Position

	Governmental Activities		Business-type Activities		Total	
	2021	2020	2021	2020	2021	2020
REVENUES						
Program revenues						
Charges for services	\$ 45,925	\$ 42,072	\$ -	\$ -	\$ 45,925	\$ 42,072
General revenues						
Property taxes	24,202,638	23,204,356	-	-	24,202,638	23,204,356
Penal fines	591,227	619,366	-	-	591,227	619,366
State aid	929,189	907,195	-	-	929,189	907,195
Investment income	(9,126)	177,821	-	-	(9,126)	177,821
Other	1,648,078	723,107	-	-	1,648,078	723,107
TOTAL REVENUES	27,407,931	25,673,917	-	-	27,407,931	25,673,917
EXPENSES						
Library services	24,618,127	23,992,740	-	-	24,618,127	23,992,740
OTHER FINANCING SOURCES AND USES						
Transfers in	-	2,984	-	-	-	2,984
Transfers out	-	-	-	(2,984)	-	(2,984)
TOTAL OTHER FINANCING SOURCES AND USES	-	2,984	-	(2,984)	-	-
Increase (Decrease) in net position	2,789,804	1,684,161	-	(2,984)	2,789,804	1,681,177
Net position, beginning of year	30,739,820	29,055,659	-	2,984	30,739,820	29,058,643
Net position, end of year	<u>\$ 33,529,624</u>	<u>\$ 30,739,820</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 33,529,624</u>	<u>\$ 30,739,820</u>

- Overall government activities revenue increased \$1,734,014 from the prior year. The majority of the increase is due to increased USF funding and property taxes, as well as an insurance reimbursement.
- Governmental expenses increased \$625,387. The increase can primarily be attributed to an increase in spending on digital materials.
- Business-type other financing uses decreased \$2,984, with the transfer of the remaining fund balance to close the fund in the prior year, with no activity in the current year.

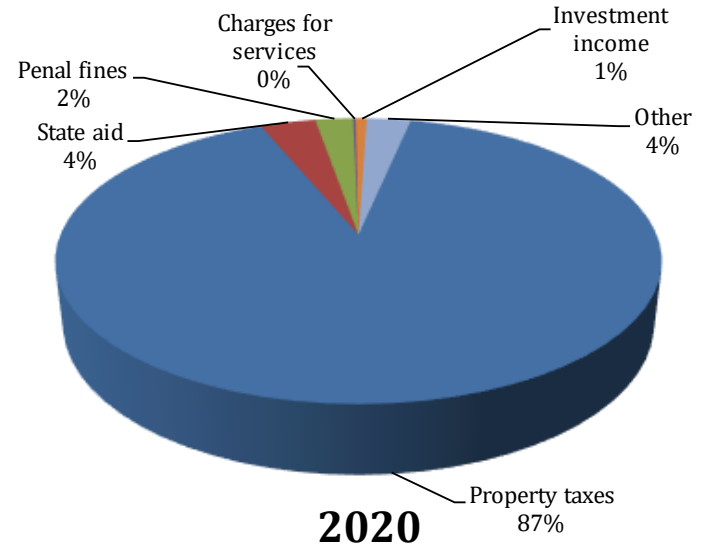
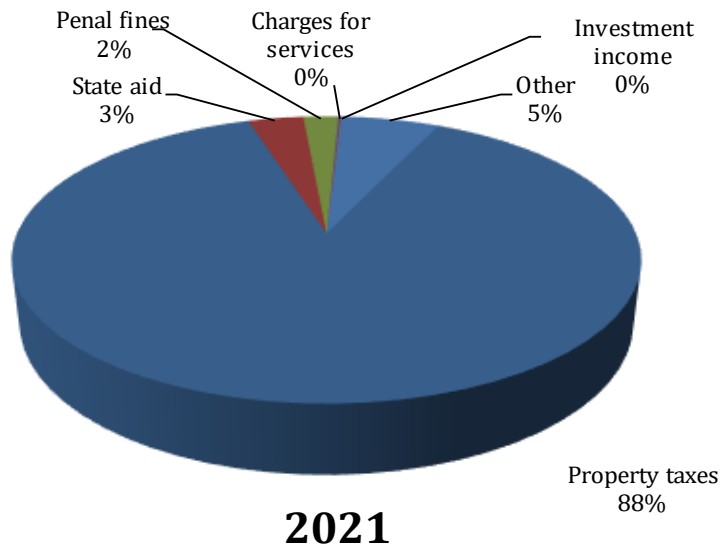
**MANAGEMENT'S DISCUSSION AND ANALYSIS**

**Kent District Library  
EXPENSES AND REVENUES - GOVERNMENTAL ACTIVITIES  
DECEMBER 31,**



MANAGEMENT'S DISCUSSION AND ANALYSIS

Kent District Library  
REVENUES BY SOURCE - GOVERNMENTAL ACTIVITIES  
DECEMBER 31,



## MANAGEMENT'S DISCUSSION AND ANALYSIS

### Financial Analysis of the Government's Funds

As noted earlier, the Library uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

**Governmental Funds.** The focus of the Library's *governmental funds* is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing the Library's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the Library's governmental funds reported combined ending fund balance of \$12,933,582, a decrease of \$842,175 in comparison with the prior year. Approximately 46% of this total amount (\$5,972,918) constitutes *unassigned*, which is available for spending at the Library's discretion. The remainder of fund balance is restricted, non-spendable, committed, or assigned to indicate that it is not available for new spending because it has already been committed to 1) donations (\$358,204), 2) capital projects (\$2,071,398), 3) subsequent year expenditures (\$2,833,204) or 4) prepaid expenses (\$1,697,858).

The general fund is the chief operating fund of the Library. At the end of the current fiscal year, unassigned fund balance of the general fund was \$5,972,918, while total fund balance was \$12,933,582. As a measure of the general fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 21% of total general fund expenditures, while total fund balance represents 46% of that same amount.

The fund balance of the Library's general fund decreased by \$777,973 during fiscal year 2021. The key factors in this decrease is as follows:

- Increased capital outlay for the Service Center
- Increased contractual services

### Capital Asset and Debt Administration

**Capital Assets.** The Library's investment in capital assets for its governmental activities as of December 31, 2021, amounts to \$9,298,141 (net of accumulated depreciation). This investment in capital assets includes library books and materials, furniture and equipment, and building and building improvements.

Major capital asset events during the current fiscal year included the following:

- New library books and materials
- New computers and technology

## MANAGEMENT'S DISCUSSION AND ANALYSIS

### **Kent District Library's Assets** **(Net of Depreciation)**

	Governmental Activities	
	2021	2020
Buildings	\$ 295,246	\$ 379,602
Building improvements	2,206,365	1,730,010
Land improvements	306,443	336,190
Library books and materials	5,584,970	5,451,121
Vehicles	212,546	256,521
Furniture and equipment	49,055	41,397
Land	440,000	440,000
Information technology	203,516	231,675
Construction in progress	-	39,615
	<u>\$ 9,298,141</u>	<u>\$ 8,906,131</u>

Additional information on the Library's capital assets can be found in the notes of this report.

**Long-Term Debt.** At the end of the current fiscal year, the Library had total debt outstanding of \$738,619. This represents compensated absences earned but not used as of year-end.

### **Kent District Library's Outstanding Debt**

	Governmental Activities	
	2021	2020
Compensated absences	<u>\$ 738,619</u>	<u>\$ 713,677</u>

The Library's total debt increased by \$24,942 (3.5%) during the current fiscal year.

Additional information on the Library's long-term debt can be found in the notes of this report.

### **Economic Factors and Next Year's Budgets and Rates**

Kent District Library's goal is to maintain and enhance the services that are provided to the public utilizing the most efficient and effective methods. The Library has projected expenditures to exceed revenues in 2022 by \$2,833,204. The Library has a conservative and fiscally responsible budget for the fiscal year 2022 that will support the Library's activities and programs.

### **Requests for Information**

This financial report is designed to provide a general overview of the Library's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to Kent District Library, 814 W. River Center NE, Comstock Park, MI 49321.

## **BASIC FINANCIAL STATEMENTS**

**KENT DISTRICT LIBRARY  
STATEMENT OF NET POSITION  
DECEMBER 31, 2021**

	<u>Governmental Activities</u>
<b>ASSETS</b>	
Cash	\$ 2,991,974
Investments	11,954,742
Receivables	
Accounts	458,377
Taxes	22,400,121
Prepaid expenses	1,697,858
Net pension asset	18,109,925
Capital assets, not being depreciated	440,000
Capital assets, net of accumulated depreciation	<u>8,858,141</u>
 TOTAL ASSETS	 <u>66,911,138</u>
 <b>DEFERRED OUTFLOW OF RESOURCES</b>	
Pension related items	<u>94,421</u>
 <b>LIABILITIES</b>	
Accounts payable	728,290
Accrued payroll, taxes and withholding	432,712
Noncurrent liabilities	
Due within one year	295,448
Due in more than one year	<u>443,171</u>
 TOTAL LIABILITIES	 <u>1,899,621</u>
 <b>DEFERRED INFLOWS OF RESOURCES</b>	
Unavailable revenue	25,043,883
Pension related items	<u>6,532,431</u>
 TOTAL DEFERRED INFLOWS OF RESOURCES	 <u>31,576,314</u>
 <b>NET POSITION</b>	
Investment in capital assets	9,298,141
Restricted - contributions	358,204
Restricted - pension benefits	11,671,915
Unrestricted	<u>12,201,364</u>
 TOTAL NET POSITION	 <u><u>\$ 33,529,624</u></u>

**KENT DISTRICT LIBRARY  
STATEMENT OF ACTIVITIES  
YEAR ENDED DECEMBER 31, 2021**

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u> <u>Charges for Services</u>	<u>Net (Expense) Revenue and Changes in Net Position</u>
Governmental activities			
Recreation and culture			
Library	\$ 24,618,127	\$ 45,925	\$ (24,572,202)
General revenues			
Taxes			
Property taxes, levied for general purposes			24,202,638
Penal fines			591,227
State sources			929,189
Investment earnings (loss)			(9,126)
Other			<u>1,648,078</u>
Total general revenues			<u>27,362,006</u>
Change in net position			2,789,804
Net position, beginning of year			<u>30,739,820</u>
Net position, end of year			<u><u>\$ 33,529,624</u></u>

**KENT DISTRICT LIBRARY  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
DECEMBER 31, 2021**

	General	Nonmajor Capital Projects	Total Governmental Funds
ASSETS			
Cash	\$ 2,991,974	\$ -	\$ 2,991,974
Investments	11,954,742	-	11,954,742
Receivables			
Accounts	458,377	-	458,377
Taxes	22,400,121	-	22,400,121
Prepaid expenses	1,697,858	-	1,697,858
	<u>\$ 39,503,072</u>	<u>\$ -</u>	<u>\$ 39,503,072</u>
TOTAL ASSETS			
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE			
LIABILITIES			
Accounts payable	\$ 728,290	\$ -	\$ 728,290
Accrued payroll, taxes and withholding	432,712	-	432,712
	<u>1,161,002</u>	<u>-</u>	<u>1,161,002</u>
TOTAL LIABILITIES			
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue - USF funds	364,605	-	364,605
Unavailable revenue - property taxes	25,043,883	-	25,043,883
	<u>25,408,488</u>	<u>-</u>	<u>25,408,488</u>
TOTAL DEFERRED INFLOWS			

	General	Nonmajor Capital Projects	Total Governmental Funds
FUND BALANCE			
Non-spendable - prepaid expenditures	\$ 1,697,858	\$ -	\$ 1,697,858
Restricted - donations	358,204	-	358,204
Committed - capital projects	2,071,398	-	2,071,398
Assigned - subsequent year expenditures	2,833,204	-	2,833,204
Unassigned	5,972,918	-	5,972,918
TOTAL FUND BALANCE	12,933,582	-	12,933,582
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	\$ 39,503,072	\$ -	\$ 39,503,072
Total governmental fund balances			\$ 12,933,582
Amounts reported for governmental activities in the statement of net position are different because:			
Deferred outflows of resources - related to pension			94,421
Deferred inflows of resources - related to pension			(6,532,431)
Net pension asset			18,109,925
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.			
Capital assets not being depreciated		\$ 440,000	
Capital assets being depreciated, net		8,858,141	9,298,141
Other long-term assets that are not available to pay for current period expenditures and, therefore, are unavailable in the funds:			
USF funds			364,605
Long-term liabilities, such as compensated absences, are not due and payable in the current period and are therefore not reported in the funds.			
Compensated absences payable			(738,619)
Net position of governmental activities			\$ 33,529,624

**KENT DISTRICT LIBRARY  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - GOVERNMENTAL FUNDS  
YEAR ENDED DECEMBER 31, 2021**

	<u>General</u>	<u>Nonmajor Capital Projects</u>	<u>Total Governmental Funds</u>
<b>REVENUES</b>			
Local sources			
Property taxes	\$ 24,202,638	\$ -	\$ 24,202,638
Penal fines	591,227	-	591,227
Charges for services	45,925	-	45,925
Investment earnings (loss)	(9,126)	-	(9,126)
Public donations	300,387	-	300,387
Other	983,086	-	983,086
	<u>26,114,137</u>	<u>-</u>	<u>26,114,137</u>
Total local sources	26,114,137	-	26,114,137
State sources	929,189	-	929,189
	<u>27,043,326</u>	<u>-</u>	<u>27,043,326</u>
TOTAL REVENUES	27,043,326	-	27,043,326
<b>EXPENDITURES</b>			
Current			
Recreation and culture			
Salaries and wages	12,684,943	-	12,684,943
Employee benefits	3,398,109	-	3,398,109
Collections			
Digital	2,288,884	-	2,288,884
Physical	2,226,204	-	2,226,204
Supplies	583,102	-	583,102
Contractual services	2,240,564	-	2,240,564
Programming and outreach	139,478	-	139,478
Maintenance and utilities	1,861,101	-	1,861,101
Staff and board development	83,281	-	83,281
Other	719,469	-	719,469
Capital outlay	1,660,366	-	1,660,366
	<u>27,885,501</u>	<u>-</u>	<u>27,885,501</u>
TOTAL EXPENDITURES	27,885,501	-	27,885,501
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(842,175)</u>	<u>-</u>	<u>(842,175)</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	64,202	-	64,202
Transfers out	-	(64,202)	(64,202)
	<u>64,202</u>	<u>(64,202)</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	64,202	(64,202)	-
Net change in fund balance	(777,973)	(64,202)	(842,175)
FUND BALANCE, beginning of year	13,711,555	64,202	13,775,757
FUND BALANCE, end of year	<u>\$ 12,933,582</u>	<u>\$ -</u>	<u>\$ 12,933,582</u>

See notes to financial statements.

**KENT DISTRICT LIBRARY**  
**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS**  
**TO THE STATEMENT OF ACTIVITIES**  
**YEAR ENDED DECEMBER 31, 2021**

**Net Change in Fund Balances - Total Governmental Funds** \$ (842,175)

Amounts reported for governmental activities in the statement of activities are different because:

Governmental funds report capital outlays as expenditures. In the statement of activities these costs are allocated over their estimated useful lives as depreciation:

Depreciation expense	(2,548,392)
Gain/loss on disposal of capital assets	(10,622)
Capital outlay	2,951,024

Compensated absences are reported on the accrual method in the statement of activities, and reported as an expenditure when financial resources are used in the governmental funds:

Accrued compensated absences, beginning of the year	713,677
Accrued compensated absences, end of the year	(738,619)

Revenue is recorded on the accrual method in the statement of activities; in the governmental funds it is recorded on the modified accrual method and not considered available:

Accrued revenue - USF funds	364,605
-----------------------------	---------

Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds:

Pension related items	<u>2,900,306</u>
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**Change in Net Position of Governmental Activities** \$ 2,789,804

**KENT DISTRICT LIBRARY  
STATEMENT OF FIDUCIARY NET POSITION  
DECEMBER 31, 2021**

	<u>Pension Trust Fund</u>
ASSETS	
Investments	\$ 64,816,828
Receivables	
Due from broker	900,000
Interest and dividends	<u>54,829</u>
TOTAL ASSETS	<u>65,771,657</u>
LIABILITIES	
Overdraft position	892,789
Due to broker	<u>7,211</u>
TOTAL LIABILITIES	<u>900,000</u>
NET POSITION	
Restricted for pension	<u><u>\$ 64,871,657</u></u>

**KENT DISTRICT LIBRARY  
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION  
YEAR ENDED DECEMBER 31, 2021**

	Pension Trust Fund
ADDITIONS	
Contributions	
Employer	\$ 83,202
Non-employer	157,365
Other income	<u>17,083</u>
Total contributions	<u>257,650</u>
Investment income	
Net appreciation	5,734,500
Interest and dividends	<u>1,409,226</u>
Total investment income	7,143,726
Less investment expense	<u>(94,952)</u>
Total investment income	<u>7,048,774</u>
Total additions	<u>7,306,424</u>
DEDUCTIONS	
Benefits paid to members	2,425,559
Administrative expense	<u>96,332</u>
TOTAL DEDUCTIONS	<u>2,521,891</u>
CHANGE IN NET POSITION	4,784,533
NET POSITION	
Beginning of year	<u>60,087,124</u>
End of year	<u><u>\$ 64,871,657</u></u>

**KENT DISTRICT LIBRARY  
NOTES TO FINANCIAL STATEMENTS**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Description of Government-Wide Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the primary government. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues. Kent District Library (the "Library") has no business-type activities.

Reporting Entity

Kent District Library commenced official operations pursuant to Act No. 24 of the Public Acts of 1989 on July 1, 1994, and is governed by a Board of Trustees (the "Board") consisting of eight members, each appointed by the Kent County Board of Commissioners, according to geographic regions. The Board has the authority to levy property taxes, the power to designate management, and the accountability for all fiscal matters, including budget adoption. The Library provides services to the residents of its district and may enter into contracts to provide library services to municipalities outside of its district.

The Library has determined that no entities should be consolidated into its financial statements as component units as defined by Governmental Accounting Standards Board (GASB). Therefore, the reporting entity consists of the primary government financial statements only. The criteria for including a component unit include significant operational or financial relationships with the Library. The Library does have a fiduciary component unit, as detailed below.

*Fiduciary Component Unit*

The government reports, as a fiduciary component unit, the *pension trust fund*, which accounts for the activities of the Kent District Library Employees' Retirement Plan, which accumulates resources for pension benefit payments to qualified employees. The primary purpose of the Trust is to provide the necessary funding for the retirement benefits provided to eligible Library employees during retirement. The assets of the Trust are for the exclusive benefit of the participants and their beneficiaries, and the assets shall not be diverted to any other purpose prior to the satisfaction of all liabilities. The assets are protected from any of the Library's creditors. Members of the Board of Directors of the Trust include members of the Library Board of Trustees, as well as Library employees. The Library Board has the ability to exercise oversight responsibility, specifically in the area of designation of management.

Basis of Presentation - Government-Wide Financial Statements

While separate government-wide and fund financial statements are presented, they are interrelated. The governmental activities column incorporates data from the governmental funds. Separate financial statements are provided for the governmental funds and fiduciary fund, even though the latter are excluded from the government-wide financial statements.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

**KENT DISTRICT LIBRARY  
NOTES TO FINANCIAL STATEMENTS**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

Basis of Presentation - Fund Financial Statements

The fund financial statements provide information about the Library's funds, including its fiduciary fund. Separate statements for each fund category - governmental and fiduciary - are presented. The emphasis of fund financial statements is on major governmental funds. The remaining governmental fund is reported as a nonmajor fund. The major individual governmental fund is reported as a separate column in the fund financial statements.

The Library reports the following *major governmental fund*:

The *General Fund* is the Library's primary operating fund. It accounts for all financial resources of the general government. There are no resources required to be accounted for in another fund.

Additionally, the government reports the following *nonmajor fund type*:

*Capital Project Fund* - The *capital project fund* accounts for the receipt of proceeds and transfers from the general fund for the purchase of capital assets or construction of major capital projects.

Additionally, the government reports, as a fiduciary fund, the *Pension Trust Fund*, which accounts for the activities of the Kent District Library Employees' Retirement Plan, which accumulates resources for pension benefit payments to qualified employees.

During the course of operations the Library has activity between funds for various purposes. Any residual balances outstanding at year end are reported as due from/to other funds and advances to/from other funds. While these balances are reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Balances between the funds included in governmental activities are eliminated so that only the net amount is included as internal balances in the governmental activities column.

Further, certain activity occurs during the year involving transfers of resources between funds. In fund financial statements these amounts are reported at gross amounts as transfers in/out. While reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Transfers between the funds included in governmental activities are eliminated so that only the net amount is included as transfers in the governmental activities column.

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as *current financial resources* or *economic resources*. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

Measurement Focus and Basis of Accounting

The government-wide financial statements (the statement of net position and statement of activities) are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

**KENT DISTRICT LIBRARY**  
**NOTES TO FINANCIAL STATEMENTS**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

Measurement Focus and Basis of Accounting (continued)

Governmental fund financial statements (the balance sheet and statement of revenue, expenditures, and changes in fund balances) are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, expenditures related to compensated absences, claims, and judgments are recorded only when payment is due. General capital assets acquisitions are reported as expenditures in governmental funds.

Interest associated with the current fiscal period is considered to be susceptible to accrual and so has been recognized as revenue of the current fiscal year. All other revenue items are considered to be measurable and available only when cash is received by the government.

The fiduciary funds are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. The fiduciary fund has no measurement focus but utilizes the accrual basis of accounting for reporting its assets and liabilities.

Budgetary Information

*Budgetary Basis of Accounting*

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for the general fund.

The appropriate budget is prepared by fund and function. The legal level of budgetary control (i.e., the level at which expenditures may not legally exceed appropriations) is the function level.

Appropriations in the budgeted fund lapse at the end of the fiscal year even if they have related encumbrances. Encumbrances are commitments related to unperformed (executory) contracts for goods or services (i.e., purchase orders, contracts, and commitments). The Library does not utilize encumbrance accounting.

The budget was amended during the year with supplemental appropriations. The budget was amended prior to December 31, 2021. The Library does not consider the amendments to be significant. Violations, if any, are noted in the required supplementary information sections.

Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance

*Cash and Cash Equivalents*

The Library's cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with original maturities of 3 months or less from the date of acquisition.

**KENT DISTRICT LIBRARY  
NOTES TO FINANCIAL STATEMENTS**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance (continued)

*Investments*

In accordance with Michigan Compiled Laws, the Library is authorized to invest in the following investment vehicles:

- a. Bonds, securities, and other obligations of the United States or an agency or instrumentality of the United States.
- b. Certificates of deposit, savings accounts, deposit accounts, or depository receipts of a bank which is a member of the Federal Deposit Insurance Corporation (FDIC) or a savings and loan association which is a member of the Federal Savings and Loan Insurance Corporation (FSLIC) or a credit union which is insured by the National Credit Union Administration (NCUA), but only if the bank, savings and loan association, or credit union is eligible to be a depository of surplus funds belonging to the State under section 5 or 6 of Act No. 105 of the Public Acts of 1855, as amended, being Section 21.145 and 21.146 of the Michigan Compiled Laws.
- c. Commercial paper rated at the time of purchase within the three highest classifications established by not less than two standard rating services and which matures not more than 270 days after the date of purchase.
- d. The United States government or federal agency obligations repurchase agreements.
- e. Bankers acceptances of United States banks.
- f. Mutual funds composed of investment vehicles, which are legal for direct investment by local units of government in Michigan.

Michigan Compiled Laws allow for collateralization of government deposits, if the assets for pledging are acceptable to the State Treasurer under Section 3 of 1855 PA 105, MCL 21.143, to secure deposits of State surplus funds, securities issued by the Federal Loan Mortgage Corporation, Federal National Mortgage Association, or Government National Mortgage Association.

*Prepaid Expenses*

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

*Capital Assets*

Capital assets, which include furniture, equipment, and library books, are reported in the government-wide financial statements. Capital assets are defined by the Library as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. The total of books purchased during the year are capitalized and are depreciated over five years. The Library has elected not to capitalize rare books. Fully depreciated books are removed from the asset schedule. Such assets are recorded at historical cost or estimated historical cost if purchased. Donated capital assets are recorded at estimated acquisition cost at the date of donation.

**KENT DISTRICT LIBRARY  
NOTES TO FINANCIAL STATEMENTS**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance (continued)

*Capital Assets (continued)*

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Capital assets of the Library, are depreciated using the straight-line method over the following estimated useful lives.

Assets	Years
Building	25
Building improvements	10 - 15
Land improvements	15
Vehicles	5
Library books and materials	5
Information technology	5
Furniture and equipment	5

*Deferred Outflows/Inflows of Resources*

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expense/ expenditure) until then. The Library only has one item that qualifies for reporting in this category. It is the pension related items reported in the government-wide statement of net position. A deferred outflow is recognized for pension related items and is expensed in the plan year in which it applies.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time. The Library has three items that qualify for reporting in this category. The first relates to property taxes. The governmental funds and the governmental-wide report unavailable revenues from property taxes. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available. The second item is the future resources yet to be recognized in relation to the pension accrual calculation. These future resources arise from differences in the estimates used by the actuary to calculate the pension liability and the actual results. The amounts are amortized over a period determined by the actuary. The third relates to USF funds that are received more than 60 days after year-end. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

**KENT DISTRICT LIBRARY  
NOTES TO FINANCIAL STATEMENTS**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance (continued)

*Pension*

For purposes of measuring the net pension asset, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Kent District Library Employees' Retirement Plan and additions to/deductions from the Kent District Library Employees' Retirement Plan's fiduciary net position have been determined on the same basis as they are reported. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

*Net Position Flow Assumption*

Sometimes the Library will fund outlays for a particular purpose from both restricted (e.g., restricted contributions or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted - net position and unrestricted - net position in the government-wide financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the Library's policy to consider restricted - net position to have been depleted before unrestricted - net position is applied.

*Fund Balance Policies*

Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The Library itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance).

The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the Library's highest level of decision-making authority. The Board of Trustees is the highest level of decision-making authority for the Library that can, by adoption of a Board action prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the Board action remains in place until a similar action is taken (the adoption of another Board action) to remove or revise the limitation.

*Fund Balance Policies*

Amounts in the assigned fund balance classification are intended to be used by the Library for specific purposes but do not meet the criteria to be classified as committed. The Board of Trustees has by resolution authorized the Director of Finance to assign fund balance. The Board of Trustees may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.

The Library has adopted a minimum unassigned fund balance policy, which states that the Library will maintain a minimum unassigned fund balance of 15% of subsequent year's budgeted operational expenses. This minimum fund balance is to protect against cash flow shortfalls related to timing of projected revenue receipts and to maintain a budget stabilization commitment. If the fund balance falls below the minimum 15% level, Library management will replenish shortages/deficiencies by reducing recurring expenditures to eliminate any structural deficit, increase taxes in accordance with law, fees for services, pursue other funding sources, or some combination of the two options.

**KENT DISTRICT LIBRARY**  
**NOTES TO FINANCIAL STATEMENTS**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance (continued)

*Use of Estimates*

The process of preparing financial statements in conformity with accounting principles generally accepted in the United States of America requires the use of estimates and assumptions regarding certain types of assets, liabilities, revenues, and expenditures. Such estimates primarily relate to unsettled transactions and events as of the date of the financial statements. Accordingly, upon settlement, actual results may differ from estimated amounts.

Revenues and Expenditures/Expenses

*Property Taxes*

Property taxes become an enforceable lien on the property as of December 1. Taxes are levied on December 1 and are due in February of the following year. The Library engages other municipalities to bill and collect its own property taxes. Library tax revenues are recognized in the fiscal year following the December 1 levy date. Property taxes levied for the ensuing year's revenue are included in taxes receivable and deferred inflows. Property tax receivables related to delinquent taxes are also deferred unless collected within 60 days of year-end.

Property taxes are levied on each December 1 on the taxable valuation of property as of the preceding December 31. Taxes are considered delinquent on March 1 of the following year, at which time penalties and interest are assessed.

The Library's 2020 tax is levied and collectible on December 1, 2020 and is recognized as revenue in the year ended December 31, 2021 financial statements, when the proceeds of the levy are budgeted and available for the financing operations. The 2020 taxable value of the Library totaled \$19,286,794,630 (a portion of which is not captured from all jurisdictions), on which taxes of 1.2581 mills are levied for operating purposes.

*Compensated Absences*

It is the Library's policy to permit employees to accumulate earned but unused sick and vacation pay benefits. There is no liability for unpaid accumulated sick leave since the Library does not have a policy to pay any amounts when employees separate from service with the Library. All vacation pay is accrued when earned in the government-wide financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

**KENT DISTRICT LIBRARY  
NOTES TO FINANCIAL STATEMENTS**

**NOTE 2 - DEPOSITS AND INVESTMENTS**

As of December 31, 2021, the Library had deposits and investments subject to the following risk.

The Library participates in the Kent County Pooled Investment Fund for the Nelson and DuMond Trusts. The Pool is a local government investment pool established under Michigan state statutes for participating Michigan municipalities. The Pool, which is a non-risk categorized qualifying investment, is carried at fair market value. The Pool is not subject to regulatory oversight, is not registered with the SEC. The Pool issues a separate report. The Library's portion of Fund is determined by the percentage held. The Library holds 0.0014% of the Pooled Investment Fund. Per the most recent Financial Overview of Kent County, the Pool's value is \$408,694,340. The Library's portion of this, therefore, is \$55,918. The County investment pool is not rated. Additional information regarding credit risk of the investments held in the County Investment pool can be found in the notes to the financial statements of the County's Comprehensive Annual Financial report.

Custodial Credit Risk - Deposits

In the case of deposits, this is the risk that in the event of a bank failure, the Library's deposits may not be returned to it. As of December 31, 2021, \$3,239,198 of the Library's bank balance of \$3,739,198 was exposed to custodial credit risk because it was uninsured and uncollateralized. The carrying value on the books for deposits at the end of the year was \$3,042,931, which includes the Library's portion of the Kent County Pooled Investment Fund. The Library also had \$4,961 in cash on hand.

Custodial Credit Risk - Investments

For an investment, this is the risk that, in the event of the failure of the counterparty, the Library will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State law does not require, and the Library does not have, a policy for investment custodial credit risk. The deposit risk of the Kent County Investment Pool is consistent with CDs invested in the pool.

The Library will minimize custodial credit risk, which is the risk of loss due to the failure of the security issuer or backer, by; limiting investments to the types of securities allowed by law; and pre-qualifying the financial institutions, broker/dealers, intermediaries and advisors with which the Library will do business.

Investment type	Fair Value	Weighted average maturity (years)
U.S. Treasury bills, notes, and bonds	\$ 790,313	0.17
Mortgage backed securities	2,313,342	1.37
Collateralized mortgage obligations	8,510,386	6.37
Federated Government Obligation money market fund	284,783	0.0027
Total fair value	<u>\$ 11,898,824</u>	
Portfolio weighted average maturity		<u>4.84</u>

One day maturity equals approximately 0.0027 years.

**KENT DISTRICT LIBRARY  
NOTES TO FINANCIAL STATEMENTS**

**NOTE 2 - DEPOSITS AND INVESTMENTS (continued)**

Credit Risk

State law limits investments in commercial paper and corporate bonds to a prime or better rating issued by nationally recognized statistical rating organizations (NRSROs). Obligations of the U.S. government or obligations explicitly guaranteed by the U.S. government are not considered to have credit risk and do not require disclosure of credit quality. All investments held by KDL are either obligations of or obligations explicitly guaranteed by the U.S. government. There is therefore no required disclosure of credit quality.

Concentration of Credit Risk

The Library will minimize concentration of credit risk, which is the risk of loss attributed to the magnitude of the Library's investment in a single issuer, by diversifying the investment portfolio so that the impact of potential losses from any one type of security or issuer will be minimized.

Foreign Currency Risk

The Library is not authorized to invest in investments which have this type of risk.

Fair Value Measurement

The Library is required to disclose amounts within a framework established for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy are described as follows:

Level 1: Quoted prices in active markets for identical securities.

Level 2: Prices determined using other significant observable inputs. Observable inputs are inputs that other market participants may use in pricing a security. These may include prices for similar securities, interest rates, prepayment speeds, credit risk and others.

Level 3: Prices determined using significant unobservable inputs. In situations where quoted prices or observable inputs are unavailable or deemed less relevant, unobservable inputs may be used. Unobservable inputs reflect the Library's own assumptions about the factors market participants would use in pricing an investment and would be based on the best information available.

**KENT DISTRICT LIBRARY  
NOTES TO FINANCIAL STATEMENTS**

**NOTE 2 - DEPOSITS AND INVESTMENTS (continued)**

Fair Value Measurement (continued)

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs. Investments that are measured at fair value using net asset per value per share (or its equivalent) as a practical expedient are not classified in the fair value hierarchy.

	<u>Level 2</u>
Investments by fair value level	
U.S. Treasury bills, notes, and bonds	\$ 790,313
Mortgage backed securities	2,313,342
Collateralized mortgage obligations	<u>8,510,386</u>
Total investments by fair value level	<u>11,614,041</u>
Investments at net asset value (NAV)	
Federated Government Obligation money market fund	<u>284,783</u>
Total investments	<u><u>\$ 11,898,824</u></u>

Investments in Entities that Calculate Net Asset Value Per Share

The Library holds funds in the Federated Government Obligation money market fund, where the fair value of the investments is measured on a recurring basis using net asset value per share (or its equivalent) of the investment companies as a practical expedient. At the year ended December 31, 2021, the fair value, unfunded commitments, and redemption rules of those investments are as follows:

	<u>Fair Value</u>	<u>Unfunded Commitments</u>	<u>Redemption Frequency, if Eligible</u>	<u>Redemption Notice Period</u>
Federated Government Obligation money market fund	<u>\$ 284,783</u>	<u>\$ -</u>	No restrictions	None

The cash and investments referred to above have been reported in either the cash or investments captions on the financial statements, based upon criteria disclosed in Note 2.

Cash	\$ 2,991,974
Investments - Kent County Pool	55,918
Investments	<u>11,898,824</u>
Total cash and investments	<u><u>\$ 14,946,716</u></u>

**KENT DISTRICT LIBRARY  
NOTES TO FINANCIAL STATEMENTS**

**NOTE 2 - DEPOSITS AND INVESTMENTS (continued)**

Pension

The Kent District Library's Employees' Retirement Plan (the "Plan") investments are maintained separately from the Library's cash and investments and are subject to separate investment policies and state statutes. Accordingly, the required disclosure for the Plan's deposits and investments are presented separately.

Deposits

The Plan does not maintain any checking or other demand/time deposit accounts.

Investments

The Michigan Public Employees Retirement Systems' Investment Act, Public Act 314 of 1985, as amended, authorizes the Plan to invest in stocks, government and corporate securities, mortgages, real estate, and various other investment instruments, subject to certain limitations. The Plan has the responsibility and authority to oversee the investment portfolio. The Pension Board of Trustees manages the Plan's assets. All investment decisions are subject to Michigan law and the investment policy established by the Plan.

Interest Rate Risk

In accordance with its investment policy, the Plan will minimize interest rate risk, which is the risk that the market value of securities in the portfolio will fall due to changes in market interest rates, by; structuring the investment portfolio so that securities mature to meet cash requirements for ongoing obligations, thereby avoiding the need to sell securities in the open market; and, investing operating funds primarily in shorter-term securities, liquid asset funds, money market mutual funds, or similar investment pools and limiting the average maturity in accordance with the Plan's cash requirements.

Investment type	Fair Value	Weighted Average Maturity (years)
U.S. Treasury bills, notes, and bonds	\$ 3,976,770	10.72
Corporate bonds, debentures and notes	4,223,982	11.70
Foreign obligations	437,111	8.51
Municipal obligations	81,134	38.25
Mortgage backed securities	42,948	26.32
Collateralized mortgage obligations	106,099	14.48
Asset backed securities	518,010	3.18
Private placements	31,576	12.98
	<u>\$ 9,417,630</u>	
Total fair value		
		<u>11.00</u>
Portfolio weighted average maturity		

One day maturity equals approximately 0.0027 years.

**KENT DISTRICT LIBRARY  
NOTES TO FINANCIAL STATEMENTS**

**NOTE 2 - DEPOSITS AND INVESTMENTS (continued)**

Concentration of Credit Risk

The Plan will minimize concentration of credit risk, which is the risk of loss attributed to the magnitude of the Plan's investment in a single issuer, by diversifying the investment portfolio so that the impact of potential losses from any one type of security or issuer will be minimized. Obligations of the U.S. government or obligations explicitly guaranteed by the U.S. government are not considered to have credit risk and do not require disclosure of credit quality.

At December 31, the Plan's investments had the following Standard & Poor's credit ratings:

Investment type	Fair Value	Rating				
		AAA	AA1-3	A1-3	Baa1 and Below	Unrated
U.S. Treasury bills, notes, and bonds	\$ 3,976,770	\$ 2,855,803	\$ -	\$ -	\$ -	\$ 1,120,967
Corporate bonds, debentures and notes	4,223,982	86,043	188,620	1,535,618	2,271,819	141,882
Foreign obligations	437,111	41,516	72,228	110,057	151,944	61,366
Municipal obligations	81,134	-	59,152	21,982	-	-
Mortgage backed securities	42,948	-	-	-	-	42,948
Collateralized mortgage obligations	106,099	58,073	-	-	-	48,026
Asset backed securities	518,010	386,327	4,989	-	-	126,694
Private placements	31,576	-	-	15,963	15,613	-
	<u>\$ 9,417,630</u>	<u>\$ 3,427,762</u>	<u>\$ 324,989</u>	<u>\$ 1,683,620</u>	<u>\$ 2,439,376</u>	<u>\$ 1,541,883</u>

The Plan's investments are held in a financial institution administered trust fund. Following is a summary of the Plan's investments as of December 31, 2021:

	Fair Value		
	Level 1	Level 2	Total
U.S. Treasury bills, notes, and bonds	\$ -	\$ 3,976,770	\$ 3,976,770
Common stocks	10,121	-	10,121
Corporate bonds, debentures and notes	-	4,223,982	4,223,982
Foreign obligations	-	437,111	437,111
Municipal obligations	-	81,134	81,134
Mortgage backed securities	-	42,948	42,948
Collateralized mortgage obligations	-	106,099	106,099
Asset backed securities	-	518,010	518,010
Private placements	-	31,576	31,576
Money Market mutual funds	1,474,886	-	1,474,886
Fixed income mutual funds	5,697,652	-	5,697,652
Domestic equity funds	7,183,918	25,361,626	32,545,544
Global fixed income fund	-	5,543,414	5,543,414
Foreign equity mutual funds	10,127,581	-	10,127,581
Total assets at fair value	<u>\$ 24,494,158</u>	<u>\$ 40,322,670</u>	<u>\$ 64,816,828</u>

**KENT DISTRICT LIBRARY  
NOTES TO FINANCIAL STATEMENTS**

**NOTE 2 - DEPOSITS AND INVESTMENTS (continued)**

Concentration of Credit Risk (continued)

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

**NOTE 3 - CAPITAL ASSETS**

The capital assets for the year ended December 31, 2021 were as follows:

	Balance January 1, 2021	Additions/ Reclassifications	Deletions/ Reclassifications	Balance December 31, 2021
Primary government				
Governmental activities				
Capital assets not being depreciated				
Land	\$ 440,000	\$ -	\$ -	\$ 440,000
Construction in progress	39,615	-	39,615	-
Total capital assets, not being depreciated	479,615	-	39,615	440,000
Capital assets being depreciated				
Buildings	2,108,900	-	-	2,108,900
Building improvements	2,694,738	689,641	-	3,384,379
Land improvements	431,460	-	-	431,460
Library books and materials	13,530,721	2,226,203	3,193,989	12,562,935
Vehicles	412,066	-	-	412,066
Information technology	3,836,744	49,204	-	3,885,948
Furniture and equipment	2,020,590	25,591	6,058	2,040,123
Total capital assets, being depreciated	25,035,219	2,990,639	3,200,047	24,825,811
Less accumulated depreciation for				
Buildings	1,729,298	84,356	-	1,813,654
Building improvements	964,728	213,286	-	1,178,014
Land improvements	95,270	29,747	-	125,017
Library books and materials	8,079,600	2,082,212	3,183,847	6,977,965
Vehicles	155,545	43,975	-	199,520
Information technology	3,605,069	77,363	-	3,682,432
Furniture and equipment	1,979,193	17,453	5,578	1,991,068
Total accumulated depreciation	16,608,703	2,548,392	3,189,425	15,967,670
Total capital assets, being depreciated, net	8,426,516	442,247	10,622	8,858,141
Total governmental activities, capital assets, net	\$ 8,906,131	\$ 442,247	\$ 50,237	\$ 9,298,141

Depreciation expense amounted to \$2,548,392.

**KENT DISTRICT LIBRARY  
NOTES TO FINANCIAL STATEMENTS**

**NOTE 4 - LONG-TERM OBLIGATIONS**

Changes in Long-Term Liabilities

Long-term liability activity for the year ended December 31, 2021 was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due within One Year
Governmental activities					
Compensated absences	\$ 713,677	\$ 1,025,739	\$ 1,000,797	\$ 738,619	\$ 295,448

**NOTE 5 - PENSION PLANS**

Defined Contribution Retirement Plan

The Library's defined benefit retirement plan closed to new employees on December 31, 2009. Following the closure of the defined benefit plan, the Kent District Library Deferred Compensation Plan (the "Plan") was created in accordance with the Internal Revenue Code, Section 457 and was offered to employees hired after December 31, 2009. The Library will match 100% of an employee's contribution up to 7.5% of the employee's wages, and the difference between 7.5% and 11.5% will be matched at 50%. The Library contributed \$470,307 to the plan for the year ended December 31, 2021.

Defined Benefit Retirement Plan

Plan Description

The Kent District Library Employees' Retirement Plan (the "Plan") is a single-employer defined benefit pension plan covering approximately 40% of the employees of the Library. The Plan provides certain retirement, disability, and death benefits to plan members and beneficiaries. The Plan was established and may be amended by the Library Board of Trustees and is administered by the Library Plan Pension Board. The Pension Board consists of five members, three of whom are appointed by the Library Board and two of whom are elected by fully vested participants. The Plan was closed to new entrants on December 31, 2009.

The Plan issues publicly available financial report that includes financial statements and required supplementary information for the Plan. The financial report may be obtained by contacting the Library.

Benefits Provided

Upon retirement, each vested member receives a benefit equal to 2.25% of the member's final average salary multiplied by years credited service, not to exceed 75% of the member's final average salary. The normal retirement age is 62 and the benefit amount is adjusted for early retirement. The Plan provides for annual post-retirement cost of living adjustments the beginning of each Plan year equal to 1% of the original benefit provided that a corresponding increase occurs in the Consumer Price Index. Retirees begin receiving this adjustment on the first day of the Plan year following 36 months of retirement.

**KENT DISTRICT LIBRARY  
NOTES TO FINANCIAL STATEMENTS**

**NOTE 5 - PENSION PLANS (continued)**

Benefits Provided (continued)

*Employees Covered by Benefit Terms*

At the December 31, 2021, valuation date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	187
Inactive employees entitled to but not yet receiving benefits	38
Active employees	<u>80</u>
	<u><u>305</u></u>

*Contributions*

The Library's funding policy provides for periodic employer contributions at actuarially determined rates that, expressed as percentages of covered payroll, are designed to accumulate sufficient assets to pay benefits when due. The normal cost and actuarial accrued liability are determined using an entry-age actuarial cost method. Unfunded actuarial accrued liability is being amortized as a level dollar over a period of 10 years.

During the year ended December 31, 2021, contributions totaling \$257,650, consisting of \$17,083 of other contributions, \$83,202 of employer contributions, and \$157,365 employee contributions, were made in accordance with contribution requirements determined by an actuarial valuation of the Plan. Union members' required contribution rate was 3.5% of their covered payroll for plan year 2021. The Library is required to contribute at actuarially determined rates expressed as a percentage of covered payroll. The Library's contribution rate was 2% of annual covered payroll in 2021. Administrative costs of the Plan are financed through investment earnings.

At year end, the Library is current on all required pension plan payments. Amounts accrued at year end for accounting purposes are separately stated in the financial statements as a liability titled accrued retirement. These amounts represent current payments for December paid in January.

*Net Pension Asset*

The employer's net pension asset was measured as of December 31, 2021, and the total pension asset used to calculate the net pension liability was determined by an annual actuarial valuation as of that date.

*Actuarial Assumptions*

The total pension liability in the December 31, 2021, annual actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation: 2.5%

Salary increases: 3.5% to 10.1% including inflation

Investment rate of return: 6.75%, net of investment expense, including inflation

Although no specific price inflation assumptions are needed for the valuation, the 2.5% long-term wage inflation assumption would be consistent with a price inflation of 3% - 4%.

**KENT DISTRICT LIBRARY  
NOTES TO FINANCIAL STATEMENTS**

**NOTE 5 - PENSION PLANS (continued)**

Benefits Provided (continued)

*Actuarial Assumptions (continued)*

Mortality rates used were based on the RP-2014 Mortality Table with 2-dimensional fully generational improvements using MP-2018 projection scale.

The long-term expected rate of return on pension plan investments was determined using a model method in which the best-estimate ranges of expected future real rates of return (expected returns, net of investment and administrative expenses and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-term Expected Gross Rate of Return</u>	<u>Inflation Assumption</u>	<u>Long-term Expected Real Rate of Return</u>
Core Bonds	30%	5.33%	2.75%	2.58%
Mutli-Sector Bonds	10%	6.28%	2.75%	3.53%
US Large Cap Equity	35%	9.88%	2.75%	7.13%
US Small Cap Equity	10%	11.28%	2.75%	8.53%
International Developed Equity	15%	10.97%	2.75%	8.22%
Total	100%			

*Discount Rate*

The discount rate used to measure the total pension liability is 6.75%. The projection of cash flows used to determine the discount rate assumes that employer and employee contributions will be made at the rates agreed upon for employees and the actuarially determined rates for employers. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to pay all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

**KENT DISTRICT LIBRARY  
NOTES TO FINANCIAL STATEMENTS**

**NOTE 5 - PENSION PLANS (continued)**

Changes in Net Pension Liability (Asset)

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Asset (a) - (b)
Balances at 12/31/2020	\$ 45,820,695	\$ 60,087,124	\$ (14,266,429)
Changes for the year			
Service cost	781,796	-	781,796
Interest on total pension liability	3,037,420	-	3,037,420
Difference between expected and actual experience	(452,620)	-	(452,620)
Other income	-	17,083	(17,083)
Employer contributions	-	83,202	(83,202)
Employee contributions	-	157,365	(157,365)
Net investment income	-	7,048,774	(7,048,774)
Benefit payments including employee refunds	(2,425,559)	(2,425,559)	-
Administrative expense	-	(96,332)	96,332
Net changes	941,037	4,784,533	(3,843,496)
Balances as of 12/31/2021	\$ 46,761,732	\$ 64,871,657	\$ (18,109,925)

*Sensitivity of the Net Pension Asset to Changes in the Discount Rate*

The following presents the net pension liability (asset) of the employer, calculated using the discount rate of 6.75%, as well as what the employer's net pension liability would be using a discount rate that is 1% lower (5.75%) or 1% higher (7.75%) than the current rate.

	1% Decrease	Current Discount	1% Increase
Net pension asset at 12/31/2021	\$ -	\$ (18,109,925)	\$ -
Change in net pension asset	5,530,001	-	(4,684,024)
Calculated net pension asset	\$ (12,579,924)	\$ (18,109,925)	\$ (22,793,949)

**KENT DISTRICT LIBRARY**  
**NOTES TO FINANCIAL STATEMENTS**

**NOTE 5 - PENSION PLANS (continued)**

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

For the year ended December 31, 2021 the employer recognized a reduction of pension expense of \$2,900,306 on the governmental-wide financial statements. The employer reported deferred outflows and inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
	<u>                    </u>	<u>                    </u>
Differences between expected and actual experience	\$ 94,421	\$ 266,655
Net difference between projected and actual earnings on pension plan investments	<u>-</u>	<u>6,265,776</u>
	<u><u>\$ 94,421</u></u>	<u><u>\$ 6,532,431</u></u>

Amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

<u>December 31,</u>	
2022	\$ (1,600,003)
2023	(2,808,104)
2024	(1,416,039)
2025	<u>(613,864)</u>
	<u><u>\$ (6,438,010)</u></u>

**NOTE 6 - COMMITMENTS AND CONTINGENCIES**

The Library is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Library carries commercial insurance to cover any losses that may result from the above described activities. No settlements have incurred in excess of coverage in 2021 or any of the prior three years.

**KENT DISTRICT LIBRARY  
NOTES TO FINANCIAL STATEMENTS**

**NOTE 7 - OPERATING LEASE**

The Library had entered into multiple operating lease for branch locations and equipment. The scheduled future minimum lease payments under these agreements as of December 31, 2021, are summarized as follows:

<u>Year Ending December 31,</u>	
2022	<u>\$ 384,756</u>

**NOTE 8 - TAX ABATEMENTS**

Industrial Facilities Exemption

Municipalities within the Library boundaries entered into property tax abatement agreements with local businesses under the Plant Rehabilitation and Industrial Development Districts Act, (known as the Industrial Facilities Exemption) PA 198 of 1974, as amended. An Industrial Facilities Tax Exemption (IFT) certificate entitles the facility to exemption from ad valorem real and/or personal property taxes for a term of 1 - 12 years as determined by the local unit of government. The IFT on new plant and new industrial property is computed at 50% of the taxes levied. The municipalities can elect to freeze the taxable values for rehabilitation properties.

For the year ended December 31, 2021, the Library's property tax revenue for general operations were reduced by \$251,254 under this program. The abatements issued by other governmental units is as follows:

<u>Governmental Unit</u>	<u>Amount</u>
Ada Township	\$ 18,861
Algoma Township	903
Alpine Township	14,548
Byron Township	2,935
Caledonia Township	13,011
Cascade Township	21,918
Gaines Township	83,496
Plainfield Township	313
Vergennes Township	2,177
City of Grandville	3,685
City of Kentwood	28,942
City of Lowell	4,309
City of Rockford	894
City of Walker	17,932
City of Wyoming	<u>37,330</u>
Total	<u>\$ 251,254</u>

There are no abatements made by the Library.

**KENT DISTRICT LIBRARY**  
**NOTES TO FINANCIAL STATEMENTS**

**NOTE 9 - UNCERTAINTIES**

The extent of the impact of COVID-19 on our operational and financial performance will depend on certain developments, including the duration and spread of the outbreak, impact on our customers, employees and vendors all of which are uncertain and cannot be predicted. At this point, the extent to which COVID-19 may impact our financial condition and results of operations is uncertain.

**NOTE 10 - UPCOMING ACCOUNTING PRONOUNCEMENTS**

Governmental Accounting Standards Board (GASB) Statement No. 87, *Leases*, was issued by the GASB in June 2017 and will be effective for the Library's 2022 year end. The objective of this Statement is to increase the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use the underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities.

In May 2020, the GASB issued Statement No. 96, *Subscription-based Information Technology Arrangements*. This Statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset - an intangible asset - and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. To the extent relevant, the standards for SBITAs are based on the standards established in Statement No. 87, *Leases*, as amended. The Library is currently evaluating the impact this standard will have on the financial statements when adopted during the 2023 fiscal year.

## **REQUIRED SUPPLEMENTARY INFORMATION**

**KENT DISTRICT LIBRARY  
REQUIRED SUPPLEMENTARY INFORMATION  
BUDGETARY COMPARISON SCHEDULE  
GENERAL FUND  
YEAR ENDED DECEMBER 31, 2021**

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES</b>				
Local sources				
Property taxes	\$ 24,272,208	\$ 24,272,208	\$ 24,202,638	\$ (69,570)
Penal fines	550,000	550,000	591,227	41,227
Charges for services	35,000	35,000	45,925	10,925
Investment earnings (loss)	253,500	253,500	(9,126)	(262,626)
Donations	376,945	376,945	300,387	(76,558)
Other	701,400	701,400	983,086	281,686
Total local sources	26,189,053	26,189,053	26,114,137	(74,916)
State sources	836,073	836,073	929,189	93,116
<b>TOTAL REVENUES</b>	<b>27,025,126</b>	<b>27,025,126</b>	<b>27,043,326</b>	<b>18,200</b>
<b>EXPENDITURES</b>				
Current				
Recreation and culture				
Salaries and wages	13,004,693	13,004,693	12,684,943	319,750
Employee benefits	4,218,780	4,218,780	3,398,109	820,671
Collections - digital	2,154,425	2,286,424	2,288,884	(2,460)
Collections - physical	2,392,571	2,392,571	2,226,204	166,367
Supplies	862,428	862,428	583,102	279,326
Contractual and professional services	1,821,546	2,521,547	2,240,564	280,983
Programming and outreach	373,580	373,130	139,478	233,652
Maintenance and utilities	2,167,877	1,767,877	1,861,101	(93,224)
Staff and Board development	237,276	237,276	83,281	153,995
Other	936,208	936,657	719,469	217,188
Capital outlay	2,164,889	1,864,889	1,660,366	204,523
<b>TOTAL EXPENDITURES</b>	<b>30,334,273</b>	<b>30,466,272</b>	<b>27,885,501</b>	<b>2,580,771</b>
<b>EXCESS OF REVENUES OVER/(UNDER) EXPENDITURES</b>	<b>(3,309,147)</b>	<b>(3,441,146)</b>	<b>(842,175)</b>	<b>2,598,971</b>
<b>OTHER FINANCING SOURCES</b>				
Transfers in	-	-	64,202	(64,202)
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ (3,309,147)</b>	<b>\$ (3,441,146)</b>	<b>(777,973)</b>	<b>\$ 2,663,173</b>
<b>FUND BALANCE</b>				
Beginning of year			13,711,555	
End of year			<u>\$ 12,933,582</u>	

**KENT DISTRICT LIBRARY  
REQUIRED SUPPLEMENTARY INFORMATION  
SCHEDULE OF CHANGES IN EMPLOYER'S NET PENSION ASSET (LIABILITY)  
AND RELATED RATIOS  
LAST EIGHT FISCAL YEARS**

	2021	2020	2019	2018	2017	2016	2015	2014
Total pension liability								
Service cost	\$ 781,796	\$ 729,379	\$ 711,765	\$ 744,402	\$ 842,900	\$ 873,137	\$ 654,695	\$ 662,374
Interest	3,037,420	2,922,661	2,849,092	2,854,033	2,747,634	2,696,884	2,496,342	2,417,794
Changes of benefit terms	-	-	-	-	-	-	-	50,877
Difference between expected and actual experience	(452,620)	383,041	(249,701)	(455,101)	(122,509)	(1,043,296)	1,259,648	(468,054)
Assumption changes	-	-	-	355,636	-	-	-	-
Benefit payments including employee refunds	(2,425,559)	(2,296,761)	(2,163,327)	(1,928,245)	(1,869,329)	(1,707,766)	(1,598,411)	(1,475,674)
Net change in total pension liability	941,037	1,738,320	1,147,829	1,570,725	1,598,696	818,959	2,812,274	1,187,317
Total pension liability beginning	45,820,695	44,082,375	42,934,546	41,363,821	39,765,125	38,946,166	36,133,892	34,946,575
Total pension liability ending	<u>\$ 46,761,732</u>	<u>\$ 45,820,695</u>	<u>\$ 44,082,375</u>	<u>\$ 42,934,546</u>	<u>\$ 41,363,821</u>	<u>\$ 39,765,125</u>	<u>\$ 38,946,166</u>	<u>\$ 36,133,892</u>
Plan fiduciary net position								
Contributions-employer	\$ 83,202	\$ -	\$ 535,203	\$ 92,147	\$ 45,485	\$ 52,169	\$ 57,424	\$ 54,888
Contributions-employee	157,366	146,468	155,932	167,920	160,947	185,207	193,544	249,681
Net investment income	7,048,775	7,552,310	9,656,071	(2,582,796)	7,820,036	2,318,926	410,599	3,581,104
Benefit payments including employee refunds	(2,425,559)	(2,296,761)	(2,163,327)	(1,928,245)	(1,869,329)	(1,707,766)	(1,598,411)	(1,475,674)
Administrative expense	(96,334)	(100,588)	(110,664)	(50,000)	(36,850)	(74,473)	(47,962)	(44,671)
Other	17,083	8,729	(2,957)	(45,326)	(122,502)	-	-	-
Net change in plan fiduciary net position	4,784,533	5,310,158	8,070,258	(4,346,300)	5,997,787	774,063	(984,806)	2,365,328
Plan fiduciary net position beginning	60,087,124	54,776,966	46,706,708	51,053,008	45,055,221	44,281,158	45,265,964	42,900,636
Plan fiduciary net position ending	<u>\$ 64,871,657</u>	<u>\$ 60,087,124</u>	<u>\$ 54,776,966</u>	<u>\$ 46,706,708</u>	<u>\$ 51,053,008</u>	<u>\$ 45,055,221</u>	<u>\$ 44,281,158</u>	<u>\$ 45,265,964</u>
Employer net pension asset	<u>\$ 18,109,925</u>	<u>\$ 14,266,429</u>	<u>\$ 10,694,591</u>	<u>\$ 3,772,162</u>	<u>\$ 9,689,187</u>	<u>\$ 5,290,096</u>	<u>\$ 5,334,992</u>	<u>\$ 9,132,072</u>
Plan fiduciary net position as a percentage of the total pension liability	138.73%	131.14%	124.26%	108.79%	123.42%	113.30%	113.70%	125.27%
Covered employee payroll	<u>\$ 4,148,428</u>	<u>\$ 4,283,815</u>	<u>\$ 4,346,715</u>	<u>\$ 4,627,864</u>	<u>\$ 4,765,699</u>	<u>\$ 5,093,052</u>	<u>\$ 5,450,295</u>	<u>\$ 5,220,856</u>
Employer's net pension asset as a percentage of covered employee payroll	436.55%	333.03%	246.04%	81.51%	203.31%	103.87%	97.88%	174.92%

This schedule is presented to illustrate the requirement to show information for ten years. However, until a full ten- year trend is compiled, reporting units should present information for those years for which information is available.

**KENT DISTRICT LIBRARY  
REQUIRED SUPPLEMENTARY INFORMATION  
SCHEDULE OF EMPLOYER PENSION CONTRIBUTIONS  
LAST EIGHT FISCAL YEARS**

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Actuarial determined contributions	\$ 83,202	\$ -	\$ 535,203	\$ 88,608	\$ 48,169	\$ 52,169	\$ 57,424	\$ 55,071
Contributions in relation to the actuarially determined contribution	<u>83,202</u>	<u>-</u>	<u>535,203</u>	<u>88,608</u>	<u>48,169</u>	<u>52,169</u>	<u>57,424</u>	<u>55,071</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered employee payroll	<u>\$ 4,148,428</u>	<u>\$ 4,283,815</u>	<u>\$ 4,346,715</u>	<u>\$ 4,627,864</u>	<u>\$ 4,765,699</u>	<u>\$ 5,093,052</u>	<u>\$ 5,450,295</u>	<u>\$ 5,220,856</u>
Contributions as a percentage of covered employee payroll	2.01%	0.00%	12.31%	1.99%	0.95%	1.02%	1.05%	1.05%

This schedule is presented to illustrate the requirement to show information for ten years. However, until a full ten-year trend is compiled, reporting units should present information for those years for which information is available.

**KENT DISTRICT LIBRARY  
REQUIRED SUPPLEMENTARY INFORMATION  
SCHEDULE OF INVESTMENT RETURNS  
LAST EIGHT FISCAL YEARS**

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Annual money-weighted rate of return, net of investment expense	<u>7.39%</u>	<u>8.85%</u>	<u>14.74%</u>	<u>-9.33%</u>	<u>17.41%</u>	<u>5.45%</u>	<u>0.93%</u>	<u>-</u>

This schedule is presented to illustrate the requirement to show information for ten years. However, until a full ten-year trend is complied, reporting units should present information for those years for which information is available.

**KENT DISTRICT LIBRARY  
NOTES TO THE REQUIRED  
SUPPLEMENTARY INFORMATION**

**Notes to the Schedule of Changes in Employer's Net Pension Liability**

*Benefit Changes* - there were no changes in benefits in 2021.

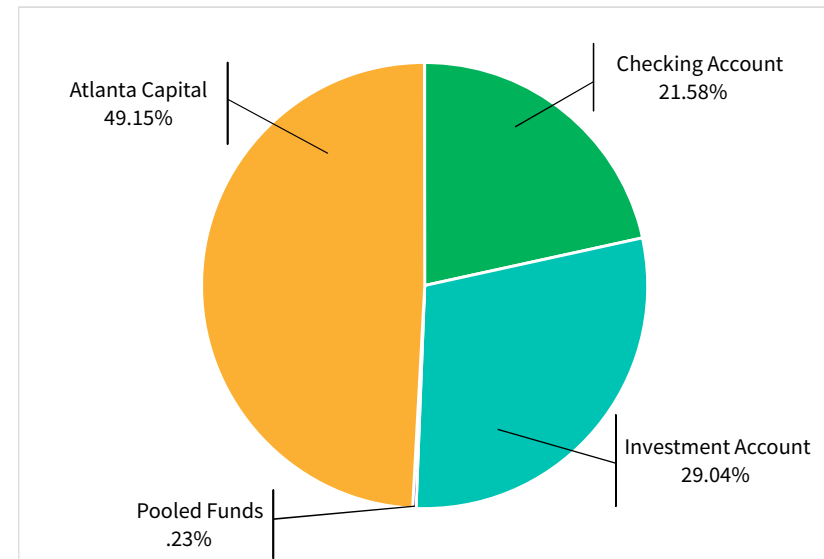
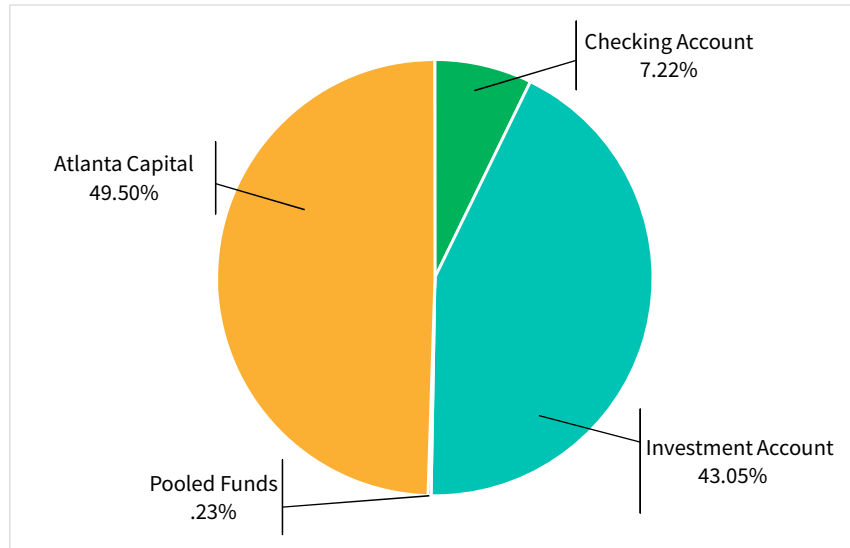
*Changes in Assumptions* - there were no changes in assumptions in 2021.

**Notes to Schedule of Employer Contributions**

Actuarial cost method	Entry age
Amortization method	Level percentage of payroll, open
Remaining amortization period	10 years
Asset valuation method	4 year smoothed
Inflation	2.50%
Salary increases	3.5% to 10.1%, including inflation
Investment rate of return	6.75%
Retirement age	Experience based table of rates that are specific to the type of eligibility condition
Mortality	RP-2014 Mortality Table with 2-dimensional full improvements using MP-2018 projection scale



## Monthly Cash Position Per Bank Month ended June 30



2022		
Account	Rate	Amount
Huntington Checking Account	0.100%	\$1,690,296.42
Huntington Investment Account	0.009%	\$10,080,093.85
*Kent County Pooled Funds	0.691%	\$55,934.07
Atlanta Capital Investments		\$11,589,868.00
		<u>\$23,416,192.34</u>

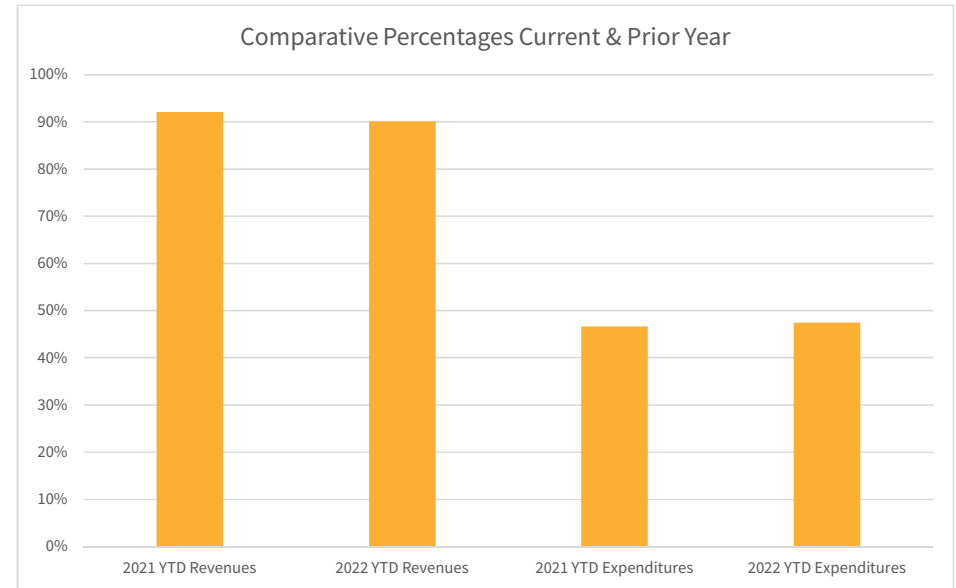
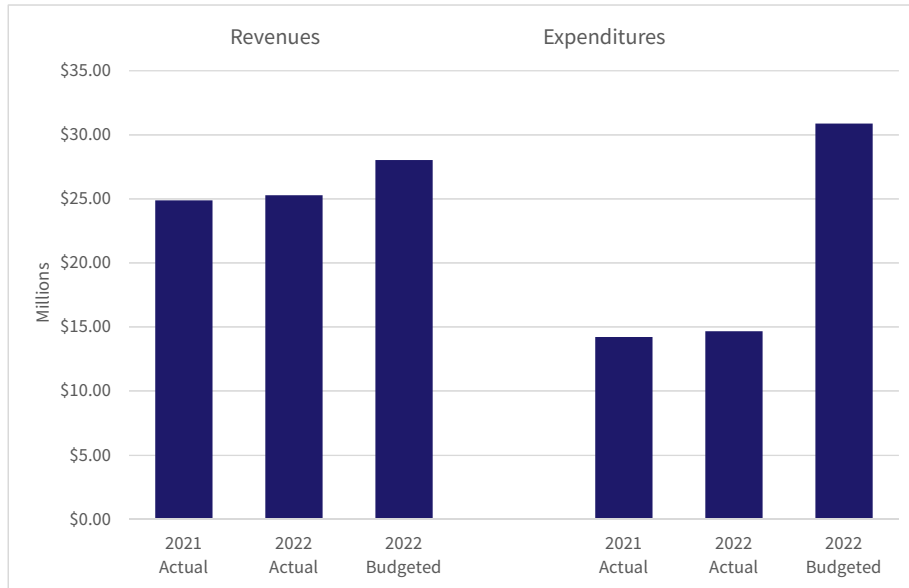
2021		
Account	Rate	Amount
Huntington Checking Account	0.000%	\$5,243,689.95
Huntington Investment Account	0.009%	\$7,059,393.65
*Kent County Pooled Funds	0.529%	\$56,618.49
Atlanta Capital Investments		\$11,945,742.00
		<u>\$24,305,444.09</u>

\* Includes Trust Pooled fund balances

NOTE: Totals do not include Petty Cash or Branch Cash drawer balances



## Monthly Revenues and Expenditures Month ended June 30



Budget to Actual with Prior Year Comparison		
<b>Revenues</b>		
2021 Actual	\$	24,901,628
2022 Actual	\$	25,297,537
2022 Budgeted	\$	28,055,051
<b>Expenditures</b>		
2021 Actual	\$	14,220,249
2022 Actual	\$	14,677,363
2022 Budgeted	\$	30,888,255

Comparative Percentages Current & Prior Year	
Account	Amount
2021 YTD Revenues	92.1%
2022 YTD Revenues	90.2%
2021 YTD Expenditures	46.7%
2022 YTD Expenditures	47.5%

Kent District Library  
Statement of Revenues and Expenditures  
101 - General Fund  
From 6/1/2022 Through 6/30/2022  
(In Whole Numbers)

	YTD Actual	2022 Original Budget	2022 Original Budget to Actual Variance	Percent Remaining
Revenues				
Property Taxes	24,996,417	25,043,883	(47,466)	(0)%
Penal Fines	0	550,000	(550,000)	(100)%
Charges for Services	21,046	35,000	(13,954)	(40)%
Interest Income	(305,615)	60,000	(365,615)	(609)%
Public Donations	109,120	275,000	(165,880)	(60)%
Other Revenue	241,373	1,237,095	(995,722)	(80)%
State Sources	235,197	854,073	(618,876)	(72)%
Total Revenues	25,297,537	28,055,051	(2,757,514)	(10)%
Expenditures				
Salaries and Wages	6,299,160	13,219,957	6,920,798	52 %
Employee Benefits	1,807,928	3,770,067	1,962,140	52 %
Collections - Digital	1,587,643	2,499,083	911,440	36 %
Collections - Physical	1,115,601	1,977,793	862,192	44 %
Supplies	262,596	769,604	507,008	66 %
Contractual and Professional Services	971,871	2,010,455	1,038,584	52 %
Programming and Outreach	111,111	419,045	307,934	73 %
Maintenance and Utilities	1,389,021	2,806,989	1,417,968	51 %
Staff Development	151,873	270,746	118,873	44 %
Board Development	10,833	12,000	1,167	10 %
Other Expenditures	478,197	937,445	459,248	49 %
Capital Outlay	491,529	2,195,070	1,703,541	78 %
Total Expenditures	14,677,363	30,888,255	16,210,891	52 %
Excess Revenue Over (Under) Expenditures	10,620,174	(2,833,204)	13,453,378	(475)%

**Kent District Library**  
Statement of Revenues and Expenditures  
101 - General Fund  
From 6/1/2022 Through 6/30/2022  
(In Whole Numbers)

	YTD Ending June 30, 2021	YTD Ending June 30, 2022	Total Variance
Revenues			
Property Taxes	24,174,320	24,996,417	822,097
Charges for Services	23,848	21,046	(2,803)
Interest Income	35,471	(305,615)	(341,086)
Public Donations	129,417	109,120	(20,297)
Other Revenue	347,907	241,373	(106,534)
State Sources	190,664	235,197	44,533
Total Revenues	24,901,628	25,297,537	395,910
Expenditures			
Salaries and Wages	6,242,843	6,299,160	56,317
Employee Benefits	1,881,852	1,807,928	(73,924)
Collections - Digital	1,353,609	1,587,643	234,035
Collections - Physical	1,145,191	1,115,601	(29,590)
Supplies	245,776	262,596	16,820
Contractual and Professional Services	807,724	971,871	164,146
Programming and Outreach	64,160	111,111	46,951
Maintenance and Utilities	1,337,802	1,389,021	51,219
Staff Development	25,863	151,873	126,010
Board Development	0	10,833	10,833
Other Expenditures	439,035	478,197	39,163
Capital Outlay	676,396	491,529	(184,867)
Total Expenditures	14,220,249	14,677,363	457,115
Excess Revenue Over (Under) Expenditures	10,681,379	10,620,174	(61,205)

**Kent District Library**  
Statement of Revenues and Expenditures  
101 - General Fund  
From 6/1/2022 Through 6/30/2022  
(In Whole Numbers)

	Current Month	2022 YTD	2022 Original Budget	2022 Original Budget to Actual Variance	Percent Remaining
<b>Revenues</b>					
Property Taxes					
4402 Current property taxes	466,212	24,758,534	24,785,883	(27,349)	(0)%
4412 Delinquent personal property taxes	217	9,477	10,000	(523)	(5)%
4432 DNR - PILT	1,585	26,803	33,000	(6,197)	(19)%
4437 Industrial facilities taxes	0	201,604	215,000	(13,396)	(6)%
Total Property Taxes	468,014	24,996,417	25,043,883	(47,466)	(0)%
Penal Fines					
4581 Penal fines	0	0	550,000	(550,000)	(100)%
Total Penal Fines	0	0	550,000	(550,000)	(100)%
Charges for Services					
4660 Other Patron Fees	168	952	35,000	(34,048)	(97)%
4685 Materials replacement charges	3,757	20,093	0	20,093	0 %
Total Charges for Services	3,925	21,046	35,000	(13,954)	(40)%
Interest Income					
4664 Interest Earned on Restricted Investments	24	19	0	19	0 %
4665 Interest earned on deposits and investments	(42,764)	(308,497)	60,000	(368,497)	(614)%
4666 Interest Earned - Property Taxes	142	2,863	0	2,863	0 %
Total Interest Income	(42,599)	(305,615)	60,000	(365,615)	(609)%
Public Donations					
4673 Restricted donations	20,619	103,156	0	103,156	0 %
4674 Unrestricted donations	850	5,964	275,000	(269,036)	(98)%
Total Public Donations	21,469	109,120	275,000	(165,880)	(60)%
Other Revenue					
4502 Universal Service Fund - eRate	0	0	1,132,595	(1,132,595)	(100)%
4667 Building rental	0	275	0	275	0 %
4668 Royalties	135	1,407	0	1,407	0 %
4686 Sale of Equipment	53	776	0	776	0 %
4688 Miscellaneous	141	1,112	4,500	(3,388)	(75)%
4695 Health Insurance Plan Experience Rebate	0	237,803	100,000	137,803	138 %
Total Other Revenue	329	241,373	1,237,095	(995,722)	(80)%
State Sources					
4540 State Aid	0	214,318	343,000	(128,682)	(38)%
4541 State aid - LBPH/TBBC	0	20,536	41,073	(20,537)	(50)%
4548 Renaissance Zone reimbursement	0	0	70,000	(70,000)	(100)%
4549 Personal Property tax reimbursement	344	344	400,000	(399,656)	(100)%
Total State Sources	344	235,197	854,073	(618,876)	(72)%
Total Revenues	451,481	25,297,537	28,055,051	(2,757,514)	(10)%
<b>Expenditures</b>					
Salaries and Wages					
5700 Board Stipend	210	1,530	3,900	2,370	61 %
5706 Extra duty stipends	550	1,950	0	(1,950)	0 %
5713 Salary & Wages	1,027,771	6,295,680	13,216,057	6,920,378	52 %
Total Salaries and Wages	1,028,531	6,299,160	13,219,957	6,920,798	52 %
Employee Benefits					

**Kent District Library**  
Statement of Revenues and Expenditures  
101 - General Fund  
From 6/1/2022 Through 6/30/2022  
(In Whole Numbers)

		Current Month	2022 YTD	2022 Original Budget	2022 Original Budget to Actual Variance	Percent Remaining
5709	FICA	76,022	466,539	1,011,028	544,489	54 %
5716	Defined Benefit Pension Plan Expenditures	0	0	82,515	82,515	100 %
5717	Defined Contribution Pension Plan Contributions	43,701	268,243	826,358	558,115	68 %
5718	Employee Health Benefits	111,546	668,460	1,260,065	591,605	47 %
5720	HSA/Flex	0	362,133	351,201	(10,932)	(3)%
5724	Life Insurance	3,173	18,242	31,000	12,758	41 %
5725	Additional Life Insurance	0	0	30,000	30,000	100 %
5727	Gradifi Student Loan Assistance	0	0	139,000	139,000	100 %
5728	YMCA Membership Support	0	0	16,300	16,300	100 %
5730	Other Employee Benefits	2,060	24,310	22,600	(1,710)	(8)%
	Total Employee Benefits	236,503	1,807,928	3,770,067	1,962,140	52 %
	Collections - Digital					
5785	Cloud Library/OverDrive	185,000	955,000	1,540,000	585,000	38 %
5786	Hoopla	160,500	320,500	600,000	279,500	47 %
5787	Digital Collection	15,175	126,649	136,145	9,496	7 %
5788	Miscellaneous Electronic Access	0	185,494	222,938	37,444	17 %
	Total Collections - Digital	360,675	1,587,643	2,499,083	911,440	36 %
	Collections - Physical					
5791	Subscriptions	546	86,128	80,040	(6,088)	(8)%
5815	KDL Cruisers	2,000	4,000	9,228	5,228	57 %
5871	Branch Local Materials - Restricted Donation Expenditures	724	4,581	10,725	6,144	57 %
5982	Collection Materials - Depreciable	127,854	663,520	968,300	304,780	31 %
5983	CD/DVD Collection Materials - Non-Depreciable	32,149	163,200	408,500	245,300	60 %
5984	Beyond Books Collection - Non-Depreciable	29,331	194,173	501,000	306,827	61 %
	Total Collections - Physical	192,603	1,115,601	1,977,793	862,192	44 %
	Supplies					
5750	Collection Processing & AV Supplies	7,180	45,655	198,949	153,294	77 %
5751	Supplies	8,638	51,903	132,804	80,901	61 %
5760	Technology & Accessories <\$1000	734	8,899	137,971	129,072	94 %
5764	KDL Staff Event, Supplies & Awards	730	5,191	19,430	14,239	73 %
5768	Promotions Supplies	658	4,804	39,150	34,346	88 %
5770	Other Awards/Prizes	4,873	98,785	133,850	35,065	26 %
5790	Books (not for circulation)	0	10,263	30,650	20,387	67 %
5851	Mail/Postage	784	3,183	35,810	32,627	91 %
5900	Copier/Printer Overage Charges	33,912	33,913	40,990	7,077	17 %
	Total Supplies	57,508	262,596	769,604	507,008	66 %
	Contractual and Professional Services					
5792	Software	26,524	317,653	733,896	416,243	57 %
5801	Professional & Other Contracted Services	28,215	383,283	742,630	359,347	48 %
5811	IT Contracted Services	(1,560)	0	0	0	0 %
5813	Delivery Services	14,029	64,617	162,167	97,550	60 %
5814	Security Services	4,690	22,201	60,445	38,244	63 %
5817	Lakeland Library Co-op services	0	3,054	6,107	3,054	50 %
5819	Drug Screenings/background checks	(30)	0	0	0	0 %

**Kent District Library**  
Statement of Revenues and Expenditures  
101 - General Fund  
From 6/1/2022 Through 6/30/2022  
(In Whole Numbers)

		Current Month	2022 YTD	2022 Original Budget	2022 Original Budget to Actual Variance	Percent Remaining
5825	KDL Staff Event Services	0	2,160	850	(1,310)	(154)%
5827	Catering	685	3,087	43,675	40,588	93 %
5833	All-staff Services	(300)	0	0	0	0 %
5836	Employee & Partner Care (Flowers, Etc)	0	279	4,300	4,021	94 %
5890	ILS Fees	0	102,102	147,300	45,198	31 %
5891	Licenses and Fees	18,274	73,435	109,085	35,650	33 %
5958	Payroll processing fees	(6,775)	0	0	0	0 %
	Total Contractual and Professional Services	83,751	971,871	2,010,455	1,038,584	52 %
	Programming and Outreach					
5795	Programming & Outreach Supplies	7,092	25,120	157,275	132,155	84 %
5865	Programming Services	1,342	12,001	47,740	35,739	75 %
5885	Speakers/Performers	21,588	73,990	214,030	140,040	65 %
	Total Programming and Outreach	30,022	111,111	419,045	307,934	73 %
	Maintenance and Utilities					
5810	IT COLO Infrastructure Services	58,228	350,671	836,750	486,079	58 %
5822	Maintenance Contracts	0	7,426	23,250	15,824	68 %
5848	Mobile Hotspots	20,598	60,246	11,636	(48,610)	(418)%
5849	Cell Phones/ Stipends	2,101	11,345	28,275	16,930	60 %
5850	Telephones	2,356	27,380	37,180	9,800	26 %
5852	Internet/Telecomm Services	55,253	333,613	750,000	416,387	56 %
5919	Waste Disposal	464	2,683	6,610	3,927	59 %
5920	Utilities	5,201	25,103	75,500	50,397	67 %
5925	Lawn care & Snowplowing	607	13,668	28,500	14,832	52 %
5928	Branch Maintenance Fees	123,547	247,094	482,068	234,974	49 %
5930	Repairs & Maintenance	778	17,286	113,470	96,184	85 %
5933	Software & IT Hardware Maintenance Agreements	14,110	96,806	189,750	92,944	49 %
5940	Rentals & Leases	5,657	195,700	224,000	28,300	13 %
	Total Maintenance and Utilities	288,899	1,389,021	2,806,989	1,417,968	51 %
	Staff Development					
5910	Staff Development & Conferences	13,062	151,873	270,746	118,873	44 %
	Total Staff Development	13,062	151,873	270,746	118,873	44 %
	Board Development					
5908	Board Development	367	10,833	12,000	1,167	10 %
	Total Board Development	367	10,833	12,000	1,167	10 %
	Other Expenditures					
5759	Gas, Oil, Grease	550	1,760	8,720	6,960	80 %
5860	Parking	6	89	3,685	3,596	98 %
5861	Mileage Reimbursement	2,707	15,849	64,734	48,885	76 %
5870	Branch Local Misc - Restricted Donation Expenditures	6,046	54,872	219,705	164,833	75 %
5873	Website	2,500	158,248	156,400	(1,848)	(1)%
5875	Advertising	20,523	45,231	109,725	64,494	59 %
5901	Outsourced Printing & Publishing	(1,106)	19,766	67,500	47,734	71 %
5906	Promotions/Marketing	5,985	14,510	19,355	4,845	25 %
5907	Sponsorships/Donations	0	9,000	17,495	8,495	49 %
5915	Memberships, Dues & Fees	(900)	0	0	0	0 %
5935	Insurance	0	103,501	80,911	(22,590)	(28)%
5939	Workers Compensation Insurance	0	35,369	34,000	(1,369)	(4)%

**Kent District Library**  
Statement of Revenues and Expenditures  
101 - General Fund  
From 6/1/2022 Through 6/30/2022  
(In Whole Numbers)

		Current Month	2022 YTD	2022 Original Budget	2022 Original Budget to Actual Variance	Percent Remaining
5955	Miscellaneous	763	5,935	90,815	84,880	93 %
5959	Sales Taxes	1	3	1,000	997	100 %
5964	Property Tax Reimbursement	5,031	11,360	60,000	48,640	81 %
5965	MEL Return Items	199	2,707	3,400	693	20 %
	Total Other Expenditures	42,304	478,197	937,445	459,248	49 %
	Capital Outlay					
5973	Land Improvements - Non-Depreciable	0	1,110	0	(1,110)	0 %
5974	Land Improvements - Depreciable	0	0	203,000	203,000	100 %
5976	Building Improvements - Depreciable	0	100,914	145,500	44,586	31 %
5977	Technology - Non-Depreciable (\$1000-4999)	161,967	223,421	826,400	602,979	73 %
5979	Equipment/Furniture - Non-Depreciable (\$0-4999)	915	108,974	512,400	403,426	79 %
5980	Equipment/Furniture - Depreciable (\$5000+)	0	57,110	507,770	450,660	89 %
	Total Capital Outlay	162,881	491,529	2,195,070	1,703,541	78 %
	Total Expenditures	2,497,107	14,677,363	30,888,255	16,210,891	52 %
	Excess Revenue Over (Under) Expenditures	(2,045,626)	10,620,174	(2,833,204)	13,453,378	(475)%

**Kent District Library**  
Check/Voucher Register - Check Register - Board Report  
From 6/1/2022 Through 6/30/2022

Check Number	Vendor Name	Check Amount	Check Date
84607	Overdrive, Inc	185,000.00	6/15/2022
84601	Midwest Tape LLC	170,017.43	6/15/2022
AP-221380000578	Priority Health	116,440.15	6/2/2022
84688	IP Consulting, Inc.	114,412.37	6/29/2022
84725	Today's Business Solutions, Inc.	92,981.25	6/29/2022
84587	Ingram Library Services Llc	84,547.91	6/15/2022
84588	IP Consulting, Inc.	76,991.87	6/15/2022
84687	Ingram Library Services Llc	61,529.33	6/29/2022
84542	Everstream Holding LLC- Michigan	52,937.69	6/15/2022
84456	Interphase Office Interiors, Inc.	40,192.61	6/1/2022
AP-9907799398	Verizon Wireless - MiFy Routers & Cell phones	30,110.97	6/23/2022
84428	Baker & Taylor	25,257.65	6/1/2022
84496	TMC Furniture, Inc.	25,000.00	6/1/2022
84455	Ingram Library Services Llc	19,768.83	6/1/2022
84611	Rehmann LLC / Rehmann Technology Solutions, LLC	18,135.00	6/15/2022
84531	City Of Wyoming - Treasurer's Office	17,949.31	6/15/2022
84528	City Of Kentwood Treasurer	17,922.19	6/15/2022
84712	Rabble LLC	17,575.00	6/29/2022
84699	Maner Costerisan	16,000.00	6/29/2022
AP-May2022	American Heritage Life Insurance Company / Allstate Benefits	13,859.38	6/3/2022
84709	Pam Spring Advertising, Llc	13,609.00	6/29/2022
84517	Baker & Taylor	12,799.67	6/15/2022
AP-June2022	Priority Health	12,418.36	6/1/2022
84613	Same Day Delivery, Inc	11,865.00	6/15/2022
84526	City Of East Grand Rapids	11,790.63	6/15/2022
84715	Salsana LLC d/b/a 123 Andres	11,050.00	6/29/2022
84610	Plainfield Charter Township	10,994.81	6/15/2022
84705	Midwest Tape LLC	10,835.31	6/29/2022
84490	Star Bright Books, Inc.	10,262.96	6/1/2022
84527	City Of Grandville	10,171.00	6/15/2022
84524	Cascade Charter Township	9,586.94	6/15/2022
AP-9906153485	Verizon Wireless - MiFy Routers & Cell phones	9,370.20	6/2/2022
84507	Ada Township	9,030.44	6/15/2022
84532	Comerica Bank	9,007.10	6/15/2022
AP-9906128960	Verizon Wireless - MiFy Routers & Cell phones	9,004.04	6/2/2022
84723	Thomas Klise/Crimson Multimedia	8,800.00	6/29/2022
84597	Michigan Office Solutions (MOS)	8,507.02	6/15/2022
84433	Comerica Bank	8,215.61	6/1/2022
84646	Comerica Bank	8,186.24	6/29/2022
84639	Baker & Taylor	8,009.55	6/29/2022
84471	Marca Pettibone	8,000.00	6/1/2022
84473	Michigan Office Solutions (MOS)	7,793.05	6/1/2022
84653	Findaway World, Llc	7,413.13	6/29/2022
84523	Caledonia Township	6,765.50	6/15/2022
84700	Michigan Office Solutions (MOS)	6,275.71	6/29/2022
84522	Byron Township	5,516.88	6/15/2022
84692	Kent County Treasurer-Mi Tax Tribunal Refunds	5,030.87	6/29/2022
84484	Same Day Delivery, Inc	4,869.00	6/1/2022
84628	Wendy Morgan DBA Wendy and DB	4,650.00	6/15/2022
84467	Kent County Treasurer-Mi Tax Tribunal Refunds	4,574.77	6/1/2022
84538	El Vocero	4,500.00	6/15/2022

**Kent District Library**  
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From 6/1/2022 Through 6/30/2022

Check Number	Vendor Name	Check Amount	Check Date
AP-03527084	Paycor, Inc.	4,217.20	6/9/2022
84691	Kellogg & Sovereign Consulting / Sigma Technology Fund LLC	4,196.06	6/29/2022
84545	Gaines Charter Township	4,051.25	6/15/2022
84547	Governmental Consultant Services Inc.	4,000.00	6/15/2022
84693	KnowBe4, Inc.	3,930.50	6/29/2022
84530	City Of Rockford	3,742.81	6/15/2022
84594	Library Ideas, Llc	3,667.80	6/15/2022
84657	Holland Litho Printing Services	3,564.93	6/29/2022
84605	Nelson Township	3,450.13	6/15/2022
84529	City Of Lowell	3,386.69	6/15/2022
84627	Walker City Treasurer	3,325.00	6/15/2022
AP-June2022	PLIC - SBD Grand Island	3,173.49	6/1/2022
AP-207058090759	Consumers Energy	3,125.02	6/2/2022
84629	Xerox Financial Services LLC	2,904.22	6/15/2022
84696	Legal Shield	2,902.10	6/29/2022
84459	Javon Stacks / Exotic Zoo	2,715.00	6/1/2022
84469	Lewis Paper	2,692.84	6/1/2022
84721	Staples Business Advantage	2,688.98	6/29/2022
84535	DK Security	2,600.00	6/15/2022
84612	RNL Graphics Solutions, LLC	2,505.82	6/15/2022
84518	BiblioCommons Corp.	2,500.00	6/15/2022
84520	Bowne Township	2,394.00	6/15/2022
AP-248123	TelNet Worldwide, Inc.	2,356.21	6/23/2022
84623	UAW Local 2600	2,276.15	6/15/2022
84716	Same Day Delivery, Inc	2,164.00	6/29/2022
84418	ACP Entertainment, Inc.	2,160.00	6/1/2022
84727	UAW Local 2600	2,140.84	6/29/2022
84595	Madcap Puppets and Education LLC	2,125.00	6/15/2022
84498	UAW Local 2600	2,109.73	6/1/2022
84648	DK Security	2,090.00	6/29/2022
84442	GR Bikes, LLC	2,000.00	6/1/2022
84548	GR Bikes, LLC	2,000.00	6/15/2022
84621	Thomas Klise/Crimson Multimedia	1,950.00	6/15/2022
AP-9906288086	Verizon Wireless - MiFy Routers & Cell phones	1,909.81	6/2/2022
84690	Juan Fernandez	1,783.90	6/29/2022
AP-560615	123.Net, Inc	1,724.00	6/14/2022
84608	Pam Spring Advertising, Llc	1,710.00	6/15/2022
84645	Central Michigan Paper	1,560.00	6/29/2022
84419	Advanced Benefit Solutions, Inc / 44 North	1,543.00	6/1/2022
84633	Advanced Benefit Solutions, Inc / 44 North	1,534.00	6/29/2022
84508	Affinity Mentoring	1,500.00	6/15/2022
84590	Jeffrey Brown Comics, Inc.	1,500.00	6/15/2022
84603	Lifeworks (US) LTD.	1,428.42	6/15/2022
84546	Cengage Learning	1,349.98	6/15/2022
84463	Kalamazoo Sanitary Supply / KSS Enterprises	1,340.28	6/1/2022
84510	Alpine Township	1,315.56	6/15/2022
84622	Tyrone Township	1,278.81	6/15/2022
84550	Grand Rapids Building Services	1,262.00	6/15/2022
AP-206880341561	Consumers Energy	1,217.35	6/7/2022
84519	Blackstone Audio Inc	1,213.17	6/15/2022
84619	Staples Business Advantage	1,155.24	6/15/2022
84620	The Rosen Publishing Group, Inc.	1,104.15	6/15/2022

**Kent District Library**  
Check/Voucher Register - Check Register - Board Report  
From 6/1/2022 Through 6/30/2022

Check Number	Vendor Name	Check Amount	Check Date
84697	Lewis Paper	1,092.91	6/29/2022
84461	Joshua Dunigan	1,000.00	6/1/2022
84544	Foster, Swift, Collins & Smith, P.C.	992.50	6/15/2022
84632	ACP Entertainment, Inc.	952.50	6/29/2022
84482	RNL Graphics Solutions, LLC	947.39	6/1/2022
84457	IP Consulting, Inc.	883.40	6/1/2022
84480	Penworthy Co.	883.00	6/1/2022
84617	Spencer Township	875.00	6/15/2022
AP-2032675-0522	Dte Energy	858.36	6/6/2022
84604	Nationwide	857.02	6/15/2022
84729	Xerox Financial Services LLC	815.64	6/29/2022
84502	Xerox Financial Services LLC	815.64	6/1/2022
84499	Uline Shipping Supply Specialists	815.19	6/1/2022
84640	Bayscan Technologies	786.65	6/29/2022
84521	The Lillie Labor Law Firm P.C.	780.00	6/15/2022
AP-4191567	Delta Dental Of Michigan	759.20	6/13/2022
84465	Kellogg & Sovereign Consulting / Sigma Technology Fund LLC	750.00	6/1/2022
84624	Unique	712.40	6/15/2022
84713	RNL Graphics Solutions, LLC	659.23	6/29/2022
84728	West Michigan Center for Arts and Technology	657.50	6/29/2022
84534	Corinne Stavish	650.00	6/15/2022
AP-03547228	Paycor, Inc.	629.75	6/23/2022
84509	All Season Lawn Care	606.71	6/15/2022
84470	Lowell Rotary Club	600.00	6/1/2022
84439	Gaines Charter Township	579.77	6/1/2022
84525	Center Point Publishing	575.25	6/15/2022
84726	Tsai Fong Books, Inc.	512.78	6/29/2022
84654	Cengage Learning	500.62	6/29/2022
84504	Aaron Liepman / Brickmaniac LLC	500.00	6/15/2022
84650	El Vocero	500.00	6/29/2022
84616	Southtown Guitar	500.00	6/15/2022
84710	Penworthy Co.	498.80	6/29/2022
84506	Absopure Water Company	488.00	6/15/2022
84501	Wolverine Printing Company	479.50	6/1/2022
AP-2442671	Arrowaste	464.27	6/16/2022
84592	Kalamazoo Sanitary Supply / KSS Enterprises	446.16	6/15/2022
84636	Anthony Almojera	437.20	6/29/2022
84464	Katherine Lawrence	434.50	6/1/2022
84460	Jennifer DeVault	434.50	6/1/2022
84609	Performance Assessment Network	420.00	6/15/2022
84487	Shirley Bruursema	414.75	6/1/2022
84647	Demco, Inc	403.44	6/29/2022
84536	Dorothy Albin	400.00	6/15/2022
84479	Nicole Lintemuth	385.50	6/1/2022
84466	Kent Communications Inc.	381.32	6/1/2022
84641	Blackstone Audio Inc	373.98	6/29/2022
84423	Angela Deckard	355.50	6/1/2022
84432	Charles R. Myers	355.50	6/1/2022
84458	Jackie Boss	355.50	6/1/2022
84468	Leigh Verburg	355.50	6/1/2022
84436	Elizabeth Knapp	355.50	6/1/2022
84444	Hennie Vaandrager	355.50	6/1/2022

**Kent District Library**  
Check/Voucher Register - Check Register - Board Report  
From 6/1/2022 Through 6/30/2022

Check Number	Vendor Name	Check Amount	Check Date
84472	Michelle Roossien	355.50	6/1/2022
84476	Monica Walen	355.50	6/1/2022
84477	Morgan Hanks	355.50	6/1/2022
84485	Sara McMullin	355.50	6/1/2022
84491	Susan Erhardt	355.50	6/1/2022
84492	Sydney Khouri	355.50	6/1/2022
84438	Findaway World, Llc	345.54	6/1/2022
84533	Complete Fleet Corporation / Complete Fleet & Auto	312.50	6/15/2022
84429	Blackstone Audio Inc	280.00	6/1/2022
84474	Midwest Tape LLC	260.06	6/1/2022
84503	Jessica Nelson	259.00	6/9/2022
84614	Schepers, Inc.	234.00	6/15/2022
84615	Seaman'S Mechanical	231.26	6/15/2022
84462	K & S Plumbing Co., Inc.	230.59	6/1/2022
84658	Holly Goulet	228.50	6/29/2022
84722	Tech Logic Corporation	228.00	6/29/2022
AP-015268	Medtipster.com, LLC.	225.56	6/22/2022
AP-2911282-0522	Comcast Cable	223.90	6/9/2022
84489	Staples Business Advantage	220.66	6/1/2022
84606	Noah Loneske	200.00	6/15/2022
84421	Amanda Smith	200.00	6/1/2022
84630	Stimola Literary Studio, Inc.	198.00	6/16/2022
84434	Demco, Inc	192.82	6/1/2022
84543	Findaway World, Llc	179.96	6/15/2022
84631	Absopure Water Company	175.00	6/29/2022
84593	Lewis Paper	173.99	6/15/2022
84537	Ebsco Information Services	160.43	6/15/2022
84475	Mlive Media Group	144.70	6/1/2022
84431	Center Point Publishing	140.22	6/1/2022
84602	Mlive Media Group	131.66	6/15/2022
AP-0021585-0622	Comcast Cable	126.90	6/27/2022
84447	Hurst Mechanical	126.71	6/1/2022
84708	Northview Band Boosters	125.00	6/29/2022
84541	Everlasting Green Plantscape LLC	120.00	6/15/2022
84420	Advanced Ecosystems / FishGuy	115.00	6/1/2022
84422	Andrew Erlewein	99.03	6/1/2022
84718	Shirley Bruursema	97.44	6/29/2022
AP-2428273	TASC	94.02	6/27/2022
84652	ClearStar, Inc.	90.00	6/29/2022
84437	ClearStar, Inc.	90.00	6/1/2022
AP-9907838160	Verizon Wireless - MiFy Routers & Cell phones	83.10	6/3/2022
84417	Absopure Water Company	81.50	6/1/2022
84626	Vital Records Holdings, LLC / VRC Companies, LLC	75.00	6/15/2022
84481	Peter Dykhuis	70.37	6/1/2022
84644	Center Point Publishing	69.51	6/29/2022
84549	Grainger	64.07	6/15/2022
84443	Heart Of West Michigan United Way	63.00	6/1/2022
84552	Heart Of West Michigan United Way	63.00	6/15/2022
84656	Heart Of West Michigan United Way	63.00	6/29/2022
84478	Nelson Township	61.86	6/1/2022
84493	Thomas Noreen	61.59	6/1/2022

**Kent District Library**  
Check/Voucher Register - Check Register - Board Report  
From 6/1/2022 Through 6/30/2022

Check Number	Vendor Name	Check Amount	Check Date
84539	ClearStar, Inc.	60.00	6/15/2022
84486	Sheri Gilreath-Watts	59.54	6/1/2022
84707	Nicole Lintemuth	55.74	6/29/2022
84724	Thomas Noreen	52.23	6/29/2022
84591	Joyanne Huston-Swanson	50.77	6/15/2022
84440	Cengage Learning	49.58	6/1/2022
84717	Sheri Gilreath-Watts	47.55	6/29/2022
84711	Peter Dykhuis	46.38	6/29/2022
84694	Kristin Ferguson	42.97	6/29/2022
84642	Britley Mulder	41.98	6/29/2022
84635	Andrew Erlewein	39.36	6/29/2022
84494	Timothy C. Hauenstein Reynolds Township Library	37.22	6/1/2022
84511	Alyssa Fentermacher	33.98	6/15/2022
84488	Southfield Public Library, ATTN: Diane Mulhinch	32.89	6/1/2022
84698	Lynda Austin	32.76	6/29/2022
84714	Rochester Hills Public Library	30.99	6/29/2022
84540	Esther Vanhaitsma	30.65	6/15/2022
84689	Jolene Deras	30.00	6/29/2022
84695	Laurie Sayer	28.00	6/29/2022
84655	Gina Deryke	26.98	6/29/2022
84512	Annie Belanger	24.99	6/15/2022
84596	Mariely Velazquez	22.62	6/15/2022
84643	Capital Area District Libraries	20.99	6/29/2022
84706	Nancy Cummins	19.99	6/29/2022
84441	Genesee District Library	18.00	6/1/2022
84651	Eliza Owens	17.99	6/29/2022
84500	UPS	17.76	6/1/2022
84446	Hue Nguyen	16.99	6/1/2022
84495	Tina Renshaw	15.97	6/1/2022
84513	Audrey Rodeheaver	15.60	6/15/2022
84589	isolved Benefit Services	12.87	6/15/2022
84430	Caleb Rottman	11.24	6/1/2022
84483	Saddleback Educational, Inc.	10.95	6/1/2022
84551	Harish Theranikal	9.99	6/15/2022
84445	Howell Carnegie District Library	9.00	6/1/2022
84634	Alicia Sharp	8.99	6/29/2022
84497	Township of Martin - Martin Library	7.50	6/1/2022
84649	East Lansing Public Library	6.19	6/29/2022
84625	UPS	1.07	6/15/2022
AP-QgivMayFee22	Qgiv Inc.	0.06	6/2/2022
84435	Ebsco Information Services	0.00	6/1/2022
Report Total		1,629,958.28	

**Kent District Library**  
Check/Voucher Register - Voided Checks  
From 6/1/2022 Through 6/30/2022

<u>Check Number</u>	<u>Vendor Name</u>	<u>Check Amount</u>	<u>Check Date</u>
84315	Affinity Mentoring	0.00	6/14/2022
84332	Elm Usa	(286.99)	6/6/2022
84444	Hennie Vaandrager	(355.50)	6/3/2022
84503	Jessica Nelson	(259.00)	6/14/2022
84508	Affinity Mentoring	<u>(1,500.00)</u>	6/15/2022
Report Total		<u><u>(2,401.49)</u></u>	

# Director's Report

As the KDL system-wide Summer Wonder program begins for 2022, Branches share some of the unique events and activities that are being done to encourage readers of all ages this summer.

## ALPINE, TRYONE + WALKER

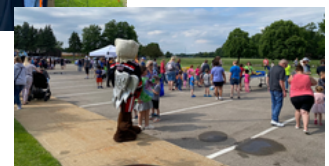
The Alpine Township Branch Youth Librarians Anne Bartsch and Hannah Moeggenborg did an awesome job promoting Summer Wonder and getting patrons excited at the "Touch a Truck" event at The Alpine Township Sports Complex. Patrons could explore a school bus, a fire truck and a State Trooper cruiser. Cool treats were served up by Kona Ice and the KDL Bookmobile was on hand for patrons to climb aboard and tour.



The residents and staff of Tyrone Township Branch are excited to have large, in-person programming events happening this summer. When a large event is offered it is held at the township offices or outside the Branch. When the Critter Barn came to visit, it was a 'hopping' good time. There were lots of happy patrons pleased to be enjoying the amazing annual events KDL offers every summer. The Kent City Summer Migrant Program enjoyed the fabulous 1, 2, 3, Andres!, an interactive and engaging bilingual concert for kids and families. The kids just lit up to have a program that literally spoke to them in their families' home language.



At Walker Branch, the annual Summer Carnival Kickoff, a partnership with the City of Walker and donation from the Friends of the Walker Branch allows for a significant event to be thrown to get patrons excited about Summer Wonder. Everyone attending is informed about the Summer Wonder program and handed a log. Over 1,000 participants enjoyed a large selection of carnival games with prizes, mini golf, a book walk and visits with the mascots from the Grand Rapids Griffins, the West Michigan Whitecaps, and the KDL Elephant Katie L. It is a community favorite and a great way to get patrons excited for Summer Wonder.





The Walker Branch's new partnership with the Walker Fire Department and the Walker Ice & Fitness Center allowed the creation of a temporary splash day. It was a huge hit for the community with over 300 attendings! The Walker Fire Department brought out the platform truck to create a giant shower. Kiddie pools with water blasters were set out for a giant water fight and there was even a foam party!

## ALTO + ENGLEHARDT

The Alto Branch patrons have been enjoying the amazing Summer Wonder programs as well as the KDL Lab Experience sessions. The most unique summer opportunity is the partnership with Boulder Ridge Wild Animal Park. Every Wednesday Branch Librarian Amy Richardson and Shelver Jamerson Ries bring a Pop-up Library with books and crafts based on the live animals that the Park staff brings out for the day. KDL appeals to all kids regardless of being KDL card holders, this allows everyone to see how fun libraries are.

The Lowell Branch staff is currently planning the “Super Library Party” to celebrate a successful Summer Wonder and say ‘thank you’ to the patrons. Everyone is encouraged to dress as their favorite superhero. Themed activities, snacks and superhero games are planned throughout the day. This is a tradition is possible through the donations of River Valley Credit Union.



## BYRON + GRANDVILLE

At the Grandville and Byron Township Branches, much of the excitement is simply about being back to normal and inviting patrons back to all that summer at the Branch has to offer. There are always programs that are especially exciting that everyone looks forward to each summer. For the Byron Township Branch, one of those was the Summer Carnival that occurred a few weeks ago. This event included bouncy houses, carnival games, the KDL Bookmobile, a fire truck and lots more with over 400 attendees even though the temperature was over 90 degrees. One of the most exciting weeks at the library with all sorts of events scheduled from Farm on the Go, to the Exotic Zoo for youth, a cool KDL Lab for older kids, and a string art program for teens.

At Grandville Branch, Native American dancers Marca and Peg Pettibone hosted an exciting program to start summer. This event had almost 300 attendees and had rave reviews from all who attended. It's also exciting hosting programs in conjunction with the city and the new farmers' market space, which occurs on Tuesday mornings. The touch a truck program that will occur at the end of July seems to have more trucks than ever before and is sure to be an exciting and fun event.



## CALEDONIA + CASCADE

The Caledonia Township and Cascade Township Branches are very excited about the brand new 2022 program: Library Camp! Twelve campers signed up at each branch to get an inside look at how the library works and to interact with the staff and materials for an hour each week. Both groups of campers will experience a book club and read the graphic novel, *El Deafo* by Cece Bell. The campers examined library outreach by welcoming patrons to the library and making exciting chalk drawings on the library sidewalks.



The Caledonia Township Branch had a huge turnout at its kickoff carnival (750!), offering games and prizes for all ages as well as showcasing death-defying young acrobats from the Caledonia community. Fun was had by all!

Cascade Township Branch welcomed Native American dancers Marca and Reg Pettibone on June 30 and had 268 attendees. This performance is in partnership with Michigan Humanities and is intended to provide the audience with a better understanding of true native culture through dance, song, stories and audience participation. According to Cascade and Caledonia Branch Outreach and Programming Specialist Ashley Smolinski, "It was an emotional experience for some of the patrons and focused on family, a celebration of heritage, and preserving the world for the children who come after us."

## COMSTOCK PARK + PLAINFIELD

The Comstock Park Branch is taking reading outside this Summer. Next to the library in Dwight Lydell Park, visitors can read *One Fox* by Kate Read, one step at a time down the park trail. Branch Librarians Lisa Rodkey, Jackie Boss and Leigh Verburg have been bringing story time outside next to our summer garden and sand box.



At the Plainfield Branch, this summer has brought the library a new and improved roof and a lot of fun watching the crane lift tiles on and off. Inside the library, patrons lined up to read to these wonderful therapy dogs.

# Featured Department

## Marketing + Communications

### Great Marketing Starts at the Beginning of Everything

MarCom works on the early stages of projects to help pinpoint the target audiences, value propositions and strategies for successful launches, and sustain those initiatives. This revolves around segmented and personalized marketing, which helps KDL achieve a greater level of engagement in the community it serves. The MarComm team consists of Creative Services Coordinator Brad Baker, Director of Engagement Randy Goble, Administrative Assistant Janice Greer, Digital Marketing Strategist Josh Mosey, Printing and Bindery Technician Dan Palasek, Webmaster Remington Steed and Communications Specialist Katie Zuidema. A few projects/task are:

- Developing creative materials that promote Summer Wonder and everything else KDL. With programs over 26,000 attendees in June alone shows that KDL must be doing something right! (Brad)
- The new KDL app and story walk partnership with Kent County Parks. (Randy)
- KDL Vibes, look forward to the next batch of music that'll soon be launched in Vibes.
- The new branded swag “store” project. Staff can now select fun items to give away at library events and programs. Ultimately, this “store” gets KDL-branded swag into the patron's hands! (Janice)
- The New Cardholder Onboarding process seeks to start new library cardholders off with a bevy of tools to help them access all the great things KDL has to offer and reflects the heart of KDL: Finding more ways to further all people, starting from the moment they get their library card. Team members challenge each other (always gracefully) to serve more people well without sacrificing our already strong services. (Josh & Remington)
- The KDL blog. The blog includes staff and author spotlights, programming information, highlights on library offerings, press releases and so much more! I'm pleased to say that several media outlets follow our blog for media content. The most popular post this year focused on Kanopy, our new video streaming service, and had 8,503 views. (Katie)

### What Exactly is it that MarCom Does?

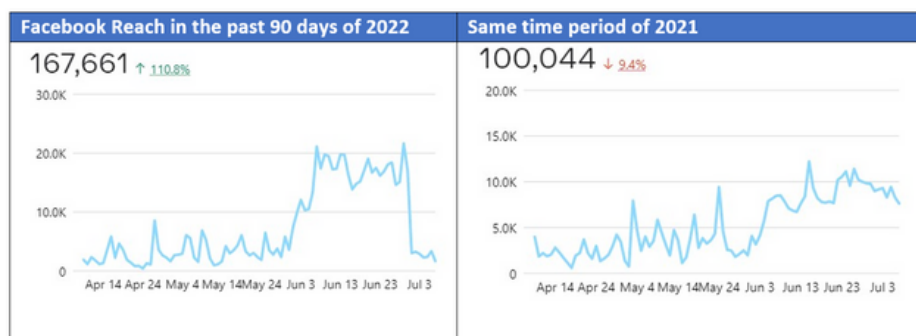
MarCom oversees all public-facing marketing communications including printed publications, eNewsletters, online presence (kdl.org and social media), public/media relations, graphic design, printing, surveys and more.

### Quick Mentions of Recent Milestones

- Published the 2021 Community Report, sharing how KDL strengthens the community.
- Launched the KDL App, exceeding the end-of-year goal for 3,600 new users in the first month.
- Launched a “traveling exhibit” program to create a new reason for people to visit the library.
- Grew the Write Michigan Short Story Contest by inviting three other Michigan libraries to become involved.

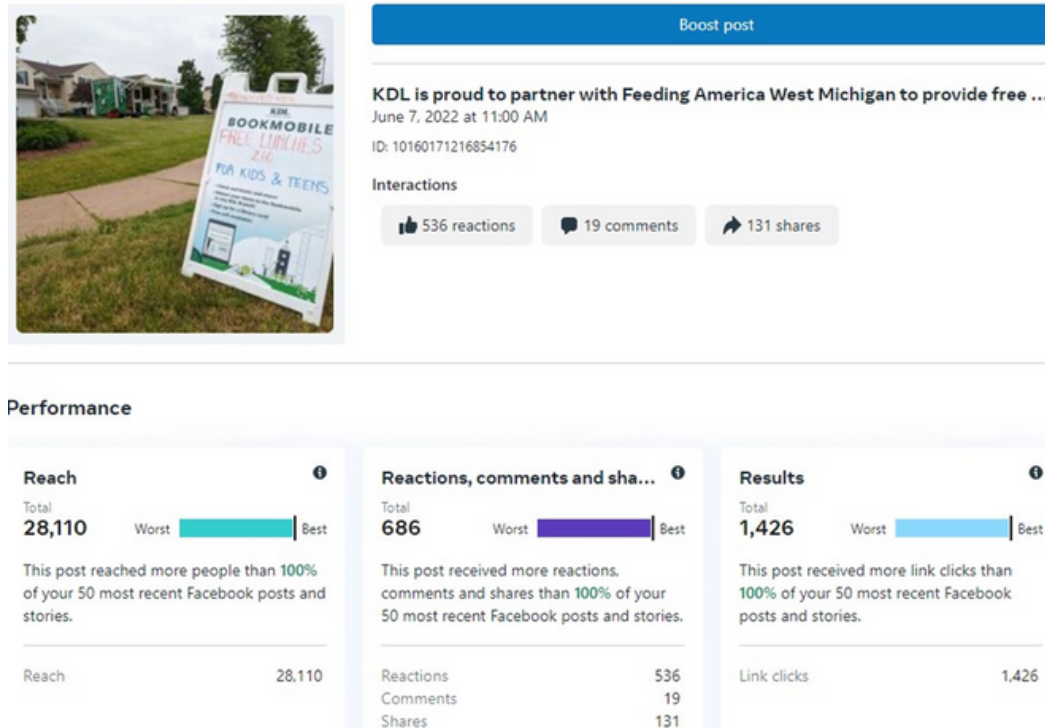
### Take a Deeper Dive into How We Drive Greater Engagement

June was the best month for social media reach probably so far.



# Marketing + Communications

With the launch of Summer Wonder, it makes sense that engagement in June is a higher than normal, but the growth in June 2022 was exceptionally large. It started with this post and here's the breakdown on reach:



# OUTREACH

**JUNE 2022**

## **GATHER TO GROW LUNCHES**



In partnership with Feeding America, lunches to go were provided for kids, teen and adults who need them. The KDL Bookmobile team has identified four locations to visit weekly where neighborhood kids and their families gather to eat together, check out a book and play.

## **TOUCH A TRUCK EVENTS**

Multiple branches have coordinated touch a truck events where families come enjoy games, create crafts and spend some awesome time enjoying summer. The KDL Bookmobile is happy to come along and bring more fun to the party!



## **SPANISH SUMMER WONDER WORKBOOK**

This year, the MARCOM team was very intentional about translating and printing the Summer Wonder Workbooks in high quality and ahead of time. The result was amazing! But there was a small problem when it was realized that one of the dates was wrong. The team then spring into action and solve the issue in time to deliver 3000 copies to El Vocero, the Spanish newspaper.

## **FESTIVAL OF THE ARTS**

Three days of amazing fun!!! There was close to 1,500 attendees with families creating puppets and playing with the puppet theater, which helped with promoting Wimee's Words!



## **GROW 1000 INTERSHIPS**

KDL is participating with GROW1000 and welcomed Jacob Brown to the team. Yusmelis Montoya Garcia and Maria Lucas have joined the team for the Summer. It is exciting to see the growth and learning learn and grow and they bring so much tin these individuals.

## **PRIDE FESTIVALS**

To celebrate Pride Month, KDL participated in two Festivals: Lowell Pride Festival and GR Pride Festival. Both were well attended and the team worked along side the Lowell Branch and Patron Services staff.



## **CONCERTS FOR THE COMMUNITY**

The Frederick Meijer Garden Summer Concert Series are on! Thanks to the Van Andel Foundation, there was an opportunity to attend four events in the month of June. With Hope Network providing transportation and everyone receiving vouchers for refreshments, it was a great turnout. The preliminary partner evaluations show that it is being loved by all!

# PROGRAMMING

JUNE 2022

For the first time in three years, Summer Wonder programming is back in full swing. In June, KDL Branches hosted 535 programs with 26,040 attendees. That is 3% more than June of 2019! This successful rebound is due to the teamwork of many KDL employees, including the Summer Wonder workgroup, Programming Department, MarCom, the frontline staff and staff who lead and host all these programs. Go team!

**Program Highlight:** KDL Lab Experience.

The KDL Lab workgroup strives to create fun and interactive programs that expose school-age kids to STEAM (Science, Technology, Engineering, Art and Math) activities. Throughout the year, the group develops themed programs with multiple activities. Materials are bought and organized to be routed to multiple branches throughout the summer. Some of the labs this year included Ahoy! A Pirate's Adventure, Super Cool Spy School and Pocket Monster Palooza. What kid wouldn't be intrigued by those titles? The KDL Labs have been a huge hit this summer and have elevated the level of programming this library system is producing.

Caledonia Branch Librarian Audrey Barker said: "We had the opportunity to do the Superheroes tub! The kids were enamored with making armor, designing capes, programming a hero maze, smashing like the Hulk and ziplining their favorite heroes. Little did these kids know, they were doing all sorts of STEAM learning too. I guess you could say it was learning in disguise."

Kentwood Branch Librarian Sara Fox said: "I think it's been great to have KDL Lab programs on Thursdays at Kentwood. It gives the school-aged kids a chance to do something special for just their age group. They love going through the many stations to create, plan, build and think through different STEAM elements. We've had quite a few daycare groups show up, too, which I'm sure is appreciated by the caregivers who accompany them and the caregivers who get to hear about their adventures at home."



Summer Wonder continues. There is still a month left of programming, reading and engagement. Staff continue to promote Summer Wonder on local media and in the Branches. Patrons are bringing in the completed slips and picking up prizes. Finishers up to age 18 can pick out a free book, while adults receive a free umbrella. Have you completed the Summer Wonder challenge? There is still time!

## WINNERS FOR JUNE 2022

### HANNAH MOULDS

#### PROGRAMMING DEPARTMENT

NOMINATED BY SCOTT NINEMEIER

#### AUTHENTIC

BECAUSE ... "Hannah came back to EGR to observe a program. She did a whole lot more than observe. She was put to work in moving chairs, directing patrons and at one point, I think I saw her doing reader's advisory. She was incredibly helpful and positive tonight. We are very proud of the great job she's doing in her new role. Keep up the good work, Hannah!"

### SARA YODER

#### EAST GRAND RAPIDS

NOMINATED BY DEBRA WILCOXSON

#### HELPFUL

BECAUSE... "The craziness at EGR exceeded our wildest dreams yesterday in the Youth Department. Meanwhile, Sarah answered endless questions and helped more young patrons find their materials than we could count -- all with a kind word, smile, and a great deal of grace. She told me her husband had dinner ready for her when she got home: well done, Greg. She deserved that kindness!"

#### AND

NOMINATED MONICA WALLEN

#### INCLUSIVE

BECAUSE... "We have had some very excited teens playing computer games at our library recently. They are extremely good kids but have zero volume control. They have been causing some disruptions for the rest of our patrons.

Sarah helped to brainstorm the idea of opening up a "gaming room" downstairs for the duration of the summer, to provide them a place to converge where they could be themselves and have a great time, while still respecting everyone else in the building.

Thanks for your flexibility and good thinking, Sarah, even in the middle of the summer wonder chaos!"

TRICIA VAN ZELST

#### CASCADE TOWNSHIP

NOMINATED BY CODY KETCHUM

#### COURAGEOUS

BECAUSE... "Tricia did an amazing job talking with a patron who was upset about a canvasser outside the library. During this interaction, Tricia made the patron felt heard and explained why the canvasser had the right to be outside the library. I was really blown away by how well the situation was handled. You are awesome, Tricia!"

AND NOMINATED BY VANESSA WALSTRA

#### AUTHENTIC

BECAUSE... "Tricia skillfully handled the concerns of a patron about a political canvasser outside the branch. She was kind and empathetic but firm in explaining the canvasser's rights. Well done, Tricia, in a difficult situation."

AND NOMINATED BY ASHLEY SMOLINSKI

#### POSITIVE

BECAUSE ... "Tricia did a phenomenal job connecting with all of the drivers who shared their vehicles with us at our Touch-A-Truck event! She sent warm and kind heartfelt messages with pictures to each one. Her photos were fantastic. Thanks for adding that extra special touch on a busy day in the middle of summer! It was phenomenal!"

AND NOMINATED BY NANETTE ZORN

#### POSITIVE

BECAUSE... "Tricia has done an amazing job in planning and participating in the Mary Free Bed YMCA Day Camp. She approaches planning and participating with genuine enthusiasm. On Monday, we went to our scheduled time only to find that the location of the day camp would be inside instead of outside. It was a painting activity, so this involved pivoting quite a bit to be sure that the final product dried in time for the kids to take them home without damaging the new board room at the facility. She hopped right in to read with the kids and kept them engaged while we made a quick turnaround for the second and third groups of kids. You can tell she loves engaging with the kids.

Based on the hugs they lined up to give her, they enjoyed engaging with her too. So lucky to have a flexible and brave colleague on this outreach. Thank you, Tricia!"

AND NOMINATED BY LULU BROWN

#### HELPFUL

BECAUSE... "Thank you for decorating our HR board! The little animals make me stop every time."

# Upcoming Meetings + Dates of Interest

## Upcoming Meetings

**Regular Board Meeting**  
**Thursday, August 18, 2022**  
**4:30 PM**  
**KDL Service + Meeting Center**

**Regular Board Meeting**  
**Thursday, September 22, 2022**  
**4:30 PM**  
**KDL Wyoming Branch**

**Regular Board Meeting**  
**Thursday, October 13, 2022**  
**4:30 PM**  
**KDL Service + Meeting Center**

## Dates of Interest

**KDL Pension Meeting**  
**August 17, 2022**  
**1:00 PM**

**KDL Service + Meeting Center**

**MLA Annual Conference**  
**October 19-21, 2022**  
**Port Huron, MI**





# System Wide Outreach

Mobility - Accessibility - Flexibility

Taking your  
library  
outside the  
library walls



## What we do

Working to ensure all our patrons have access to, are present at, and see themselves represented in our library services.

## How we do it



### WORKFORCE DEVELOPMENT

#### Supporting Heads of Households

- Online High School Diploma for adults [kdl.org/COHS](http://kdl.org/COHS)
- Professional Development databases [kdl.org/community-resources/](http://kdl.org/community-resources/)
- Support for Entrepreneurs



### VIRTUAL SERVICES

#### Innovating in the Virtual Space

- Online live virtual programing for families [www.wimee.tv](http://www.wimee.tv)
- Creating virtual presence in new spaces and developing online communication tools with diverse lenses



### BOOKMOBILE

#### Addressing the Mobility Issue

- Focusing on creating close relationships and designing visits WITH underserved communities. [kdl.org/bookmobile](http://kdl.org/bookmobile)
- Using our vehicle and resources in new and creative ways

## Why we do it

- ✓ Because everyone is welcome in the library
- ✓ Because all library resources belong to our patrons
- ✓ Because we are members of the communities we serve

Contact us:



[outreach@kdl.org](mailto:outreach@kdl.org)



+1-616-784-2007



[kdl.org/event-partnership-and-bookmobile-request/](http://kdl.org/event-partnership-and-bookmobile-request/)



# MONTHLY PROJECT REPORT

**JUNE 2022**

- 1** New projects approved
- 21** Projects in approval queue
- 1** Declined



● On Time	11
● Late (At Risk)	3
✓ Completed since 01/22	8

● On track ● At risk—budget, scope, timeline ● Paused/cancelled—being redefined or stopped

## KDL Online Store

● **Project Lead:** Dhanya Ravi  
**Status:** On track

**Approval Date:** 06.22.22  
**Due Date:** 10.31.22

A KDL Online store will create a yearlong way for staff and library patrons alike to purchase KDL-branded merchandise on demand. In turn, this will also provide another revenue stream for the Library. As part of this endeavor, the project team will purchase or subscribe to an e-commerce system where customers can add items to a virtual shopping cart, pay with credit card and specify delivery details. Possible merchandise ideas include mugs, tote bags, socks, pens, journals, umbrellas, etc. and will not include size-specific items like t-shirts. The more creative and gift-worthy the better! Ideally, inventory will start small with perhaps six AWESOME items to choose from and build from there.

## Books for Newborns

● **Project Lead:** Sara Proaño  
**Status:** On track

**Approval Date:** 04.27.22  
**Due Date:** 10.31.22

The books have arrived! Over the past month, volunteers and interns have helped place over 2,500 stickers (1,000 in Spanish) along with a welcome card inside. These welcome gifts are now ready for assembly, with delivery planned soon after. As previously noted, some community partners have opted to receive all materials at once, whereas others will need to receive their materials gradually due to lack of storage. Volunteer Coordinator Deb Schultz has been invaluable in organizing these efforts. As materials are delivered, the project team is also collecting feedback from partners both in terms of inventory and delivery methods, which will be shared with a separate community partner that has expressed potential interest in sponsoring this project in the future.

## Circulation Moonshot: Collection Purchasing Philosophy

● **Project Lead:** Liz Guarino-Kozlowicz  
**Status:** On track

**Approval Date:** 02.02.22  
**Due Date:** 08.31.22

This month, the project team met to discuss patron recommendation scenarios. Part of the team is now working on building a checklist that Collection Development Librarians will follow when reviewing patron recommendations in the future. The rest are working on talking points and training for staff on why KDL does not purchase every book that is requested.

NEW!

## Circulation Moonshot: Displays + Merchandising



**Project Lead:** Jared Seigel + Shelby Toren  
**Status:** At Risk - Timeline

**Approval Date:** 06.30.21

**Due Date:** *new due date 08.31.22*

Jared Seigel and Shelby Toren continue to work with Branch Champions and Operations Coordinator Missy Lancaster to order display supports for collection merchandising. This is one of the final pieces of the project, but progress has been delayed by supply chain shortages impacting library vendors.

## Circulation Moonshot: Weeding Standards



**Project Lead:** Liz Guarino-Kozlowicz  
**Status:** At Risk - Timeline

**Approval Date:** 06.30.21

**Due Date:** *new due date 08.31.22*

Systems Librarian Analyst Rochelle Ball will test the new SirsiDynix weeding report at the Caledonia branch in July. This will determine if the errors that were discovered are now fixed or if further work needs to be completed before testing can begin at other branches.

## Concerts for the Community



**Project Lead:** Randy Goble  
**Status:** On track

**Approval Date:** 04.27.22

**Due Date:** 10.31.22

The official concert series began on June 12 at the Frederik Meijer Gardens. Puertas Abiertas served as the first partner organization, enabling ten guests to enjoy a concert experience to which they may not otherwise have had access. KDL was also unexpectedly gifted with an additional 200 concert tickets for the summer, which the project team decided to give to reading tutors at SLD Read and the Literacy Center of West Michigan.

## Curbside Texting + Interactive Voice Response (IVR)



**Project Lead:** Morgan Hanks  
**Status:** Complete

**Approval Date:** 10.20.21

**Due Date:** *new due date 06.15.22*

The Curbside Texting + Interactive Voice Response project has officially come to an end, with all associated deliverables satisfied. As of this report, Project Lead Morgan Hanks is currently putting together a proposal for a second iteration of the project, which will seek to roll out curbside texting to additional qualifying or interested branches within KDL. In the meantime, all Regional Manager II's will review the service and determine if this can help their branches better serve patrons in their area.

## Data Dashboard Phase 1



**Project Lead:** Scott Ninemeier + Sheri Glon  
**Status:** On track

**Approval Date:** 03.02.22

**Due Date:** 08.31.22

A first iteration of the Data Dashboard and homepage has been developed by Project Co-Lead and Data Coordinator Sheri Glon. Initially included are KDL's six Key Performance Indicators (KPI's) and those most relevant for Regional Managers to monitor: circulation, collection size, engaged cardholders, net promoter score, program & outreach attendance, and visitor counts. Customized dashboards by branch will be able to quickly show individual managers where reported KPI's are on or off target. The homepage subsequently links to each individual KPI, allowing staff to adjust filters and date ranges, as well as investigate why numbers are where they are. Additional edits and improvements will be made throughout July, wherein the project team will also work to establish and define realistic targets and begin to create training material.

## EDI Collection Audit / Tagging (Phase 2)



**Project Lead:** Tammy Schneider  
**Status:** On track

**Approval Date:** 03.24.21  
**Due Date:** 12.31.22

Adult Non-Fiction and Juvenile Non-Fiction collections are now completely tagged. Up next, the project team will tackle Juvenile and Teen Fiction collections. Unfortunately, it has been a struggle to get Task + Research Board members to claim tasks and attend update meetings. In response, Project Sponsor Jaci Cooper has called upon Regional Managers to stir up engagement and accountability with staff.

## Email Group Streamline + Update



**Project Lead:** Elvia Myers  
**Status:** On track

**Approval Date:** 03.02.22  
**Due Date:** 12.31.22

The first few months of this project were spent establishing a general understanding of email distribution lists and how Microsoft Office has traditionally been integrated throughout KDL in the past. With this education now complete, the project team has turned their attentions toward intuitive naming conventions and communication for the future, including distribution lists, Sharepoint groups, Microsoft Teams and Planner pages. A final clean up of existing lists and groups to conform to newly established standards will be one of the last tasks for this project to complete.

## Expungement Fair with Legal Aid of Western Michigan



**Project Lead:** Hennie Vaandrager  
**Status:** On track

**Approval Date:** 02.02.22  
**Due Date:** 08.31.22

Legal Aid of Western Michigan will conduct two information sessions called "Understanding Expungement: Can 'Clean Slate' Laws Help You?" for interested participants. These sessions will take place on September 14 at the Englehardt (Lowell) Branch and October 13 at the Wyoming Branch.

## KDL Way Service Vision + Training



**Project Lead:** Jennifer DeVault + Lulu Brown  
**Status:** On track

**Approval Date:** 03.02.22  
**Due Date:** 11.15.22

The project team developed the first draft of behavioral fundamentals (also known as "The KDL Way"), with assistance from third-party consultant CultureWise. Included is information on traits and behaviors that describe "what we are presently" and "what we aspire to be." These are being finalized in preparation for KDL's annual All Staff training on October 3.

## New Cardholder Onboarding



**Project Lead:** Morgan Hanks  
**Status:** On track

**Approval Date:** 04.27.22  
**Due Date:** 11.15.22

KDL's existing online card registration vendor (Quipu) confirmed that they can create an additional field on the existing registration form to capture specific interests identified users upon sign up. This is great news, as it means the team does not need to create a separate form for patrons to fill out. As such, patrons will experience a more streamlined process when receiving a new library card. The project team will continue to narrow down the top categories of user interest to promote the vast array of services KDL offers and, hopefully, get a higher awareness and ROI (Return On Investment) for each.

## Rehmann - Finance Department Audit



**Project Lead:** Kim Lindsay  
**Status:** At Risk - Timeline

**Approval Date:** 11.02.20  
**Due Date:** *new due date 5.31.22*

A communication bulletin detailing the new "Travel and Conference Procedure" was issued this past month detailing directions for KDL Employees and Board of Trustees members on how conference travel and attendance will be approved and paid for going forward. This new policy will also create new efficiencies for staff, cutting down on labor hours and ambiguity, such as issuing per diem checks rather than having staff track individual receipts. This is a huge improvement over previous process and, after the most recent ALA Conference in Washington D.C., received highly positive feedback from staff.

## Systemwide WonderKnook Refresh



**Project Lead:** Missy Lancaster + Abby Black  
**Status:** On track

**Approval Date:** 09.23.21  
**Due Date:** 11.30.22

The project team has solidified custom theme selections for each branch and TMC Furniture has slotted production times for all kitchens and play tables. Project Co-Lead Abby Black presented final design renderings and concept philosophies to the Board of Trustees and Youth Staff in May. Installation is projected for late fall 2022 and early winter 2023. Currently, the project team is hard at work finalizing a "WonderKnook Passport," incentivizing children to visit at least five different WonderKnook locations around Kent County. KDL recently received a generous donation from AppleTree Early Care & Preschool, which will provide custom coloring books that depict each play space as a prize for visiting more than five locations.

# BUILDING PROJECTS

## Krause Memorial (Rockford)



**Project Lead:** Jennifer German  
**Status:** N/A

**Approval Date:** N/A  
**Due Date:** N/A

The building expansion committee continues work with Progressive AE, who has presented an early draft of a potential floor plan for the expanded library. Earlier this month, the finance committee voted in favor of contracting with The Breton Group for a future fundraising campaign.

## Tyrone Township



**Project Lead:** Liz Knapp  
**Status:** N/A

**Approval Date:** N/A  
**Due Date:** N/A

No update at this time.

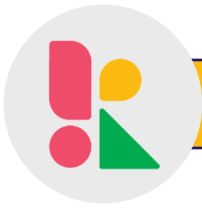
## Walker



**Project Lead:** Craig Buno  
**Status:** N/A

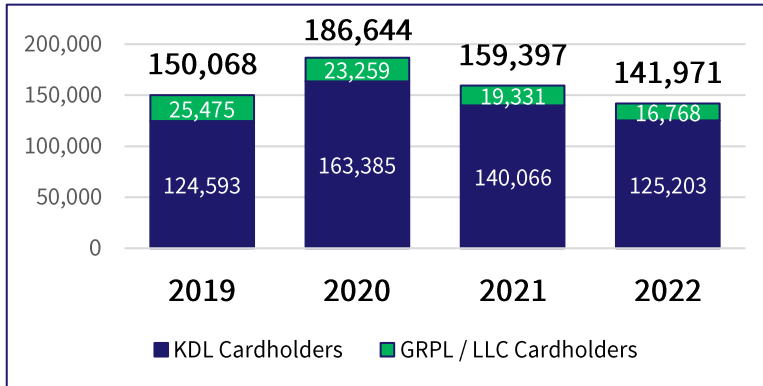
**Approval Date:** N/A  
**Due Date:** N/A

No update at this time.



# JUNE 2022 STATISTICAL SUMMARY

## Active Patrons:



Note: Branches were closed March 13 – August 4, 2020 and November 16, 2020 – January 18, 2021 due to COVID-19. Curbside service began June 15, 2020. Limited in-branch hours were offered August 5 – September 20, 2020.

## 2,719 Accounts Added in June:

- 2,279 New KDL Cardholders
- 310 New GRPL Cardholders
- 130 New LLC Cardholders

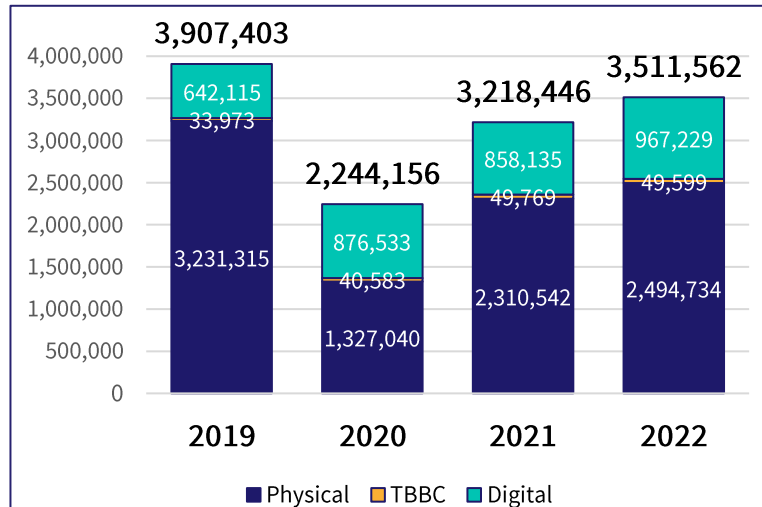
Note: In 2020, Library Card Challenge accounts were added to the KDL cardholder total when that program ended, and formerly expired accounts were reactivated through summer 2021 to more easily access digital resources. These accounts have now expired again.

## Comparing to Previous Timeframes:

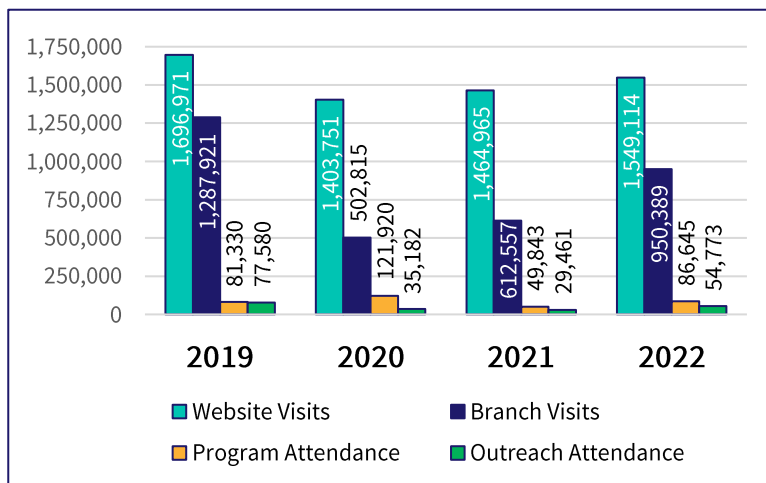
- **Physical Checkouts:** Up 40% from last month; Down 1% from 2021; Down 22% from 2019
- **Digital Checkouts:** Down 3% from last month; Up 15% from 2021; Up 46% from 2019
- **Visitor Count:** Up 31% from last month; Up 33% from 2021; Down 21% from 2019
- **Program Attendees:** Up 21% from last month; Up 135% from 2021; Down 2% from 2019

(See following page for more details)

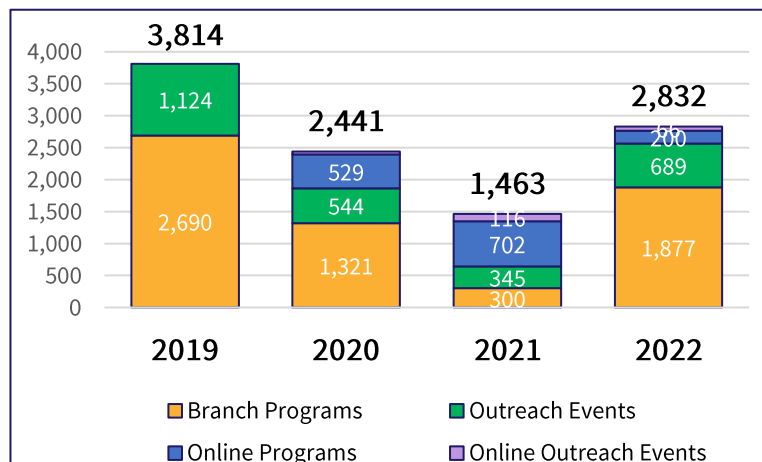
## Circulation YTD:



## People Served YTD:



## Number of Events YTD:

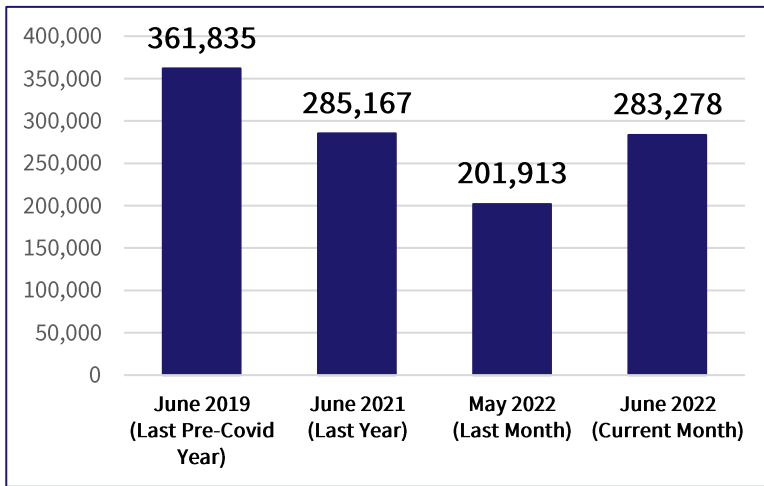




## JUNE 2022 STATISTICS IN-DEPTH

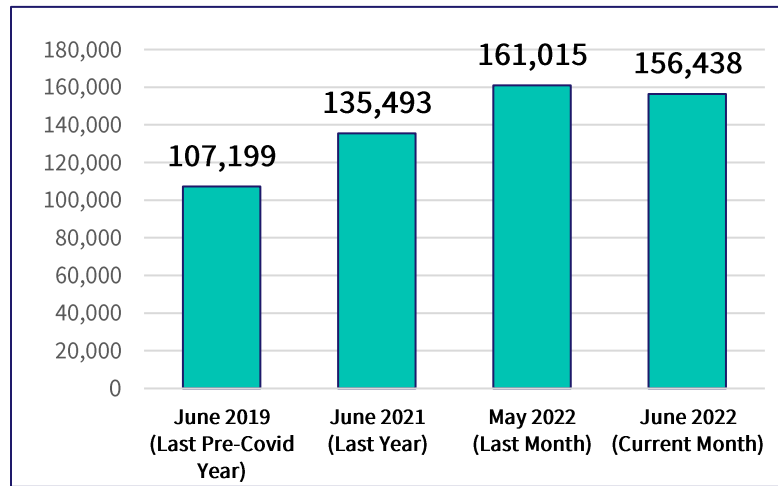
How have our basic statistics changed month-to-month and when compared to last year (2021), and compared to the last pre-COVID year of 2019?

### Physical Items Checked Out:



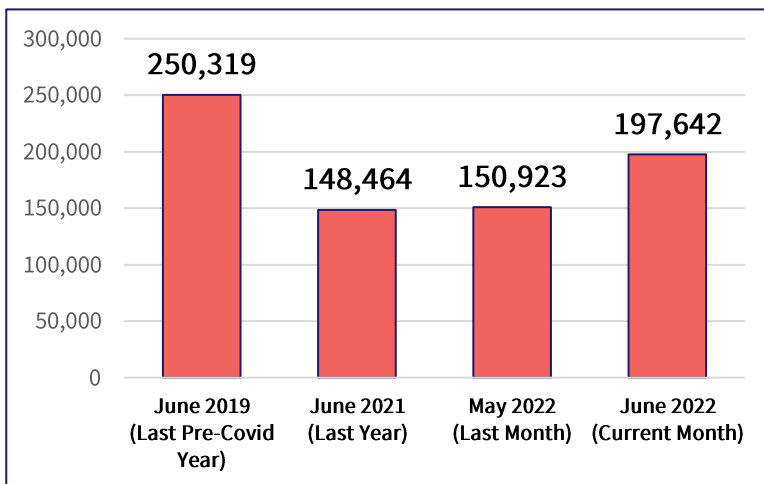
Physical checkouts are **up 40%** from last month, **down 1%** from the same month last year, and **down 22%** compared to the same month in 2019.

### Digital Items Checked Out:



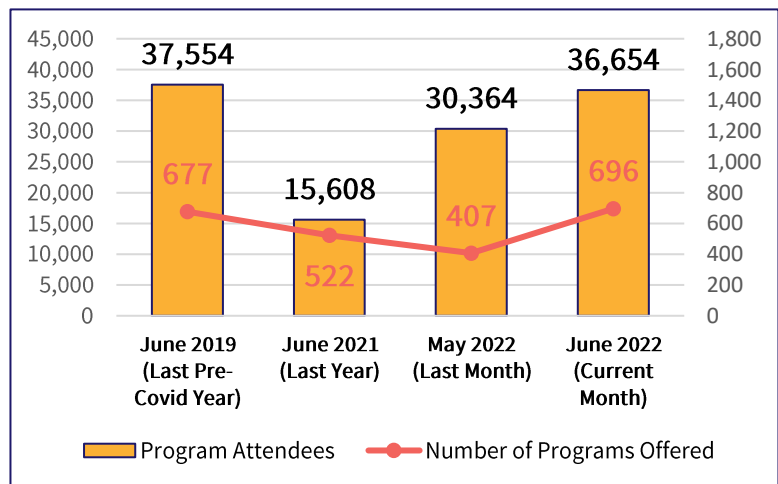
Digital checkouts are **down 3%** from last month, **up 15%** from the same month last year, and **up 46%** compared to the same month in 2019.

### Visitor Count:



Branch visitors are **up 31%** from last month, **up 33%** from the same month last year, and **down 21%** compared to the same month in 2019.

### Programs & Outreach:



Program & Outreach attendance is **up 21%** from last month, **up 135%** from the same month last year, and **down just 2%** compared to the same month in 2019.



## MOST POPULAR TITLES LAST MONTH

Click on each title for a link to the catalog

### All Physical Items (Most Checkouts):

<u>Title</u>	<u>Checkouts</u>
1. KDL WiFi Mobile Hotspot	213
2. <i>Sparring Partners</i> by John Grisham	173
3. <i>Death of the Black Widow</i> by James Patterson	139
4. <i>Run, Rose, Run</i> by Dolly Parton and James Patterson	133
5. <i>Dream Town</i> by David Baldacci	126
6. <i>The Bad Guys</i> by Aaron Blabey	124
7. <i>Diary of a Wimpy Kid: Big Shot</i> by Jeff Kinney	119
8. <i>Wish You Were Here</i> by Jodi Picoult	116
9. <i>Mothering Heights</i> by Dav Pilkey	113
10. <i>Nightwork</i> by Nora Roberts	112

### All Physical Items (Most Holds):

<u>Title</u>	<u>Holds</u>
1. KDL WiFi Mobile Hotspot	318
2. <i>Verity</i> by Colleen Hoover	236
3. <i>It Ends with Us</i> by Colleen Hoover	216
4. <i>The Seven Husbands of Evelyn Hugo</i> by Taylor Jenkins Reid	175
5. <i>Book Lovers</i> by Emily Henry	169
6. <i>The Hotel Nantucket</i> by Elin Hilderbrand	156
7. <i>Sparring Partners</i> by John Grisham	150
8. <i>November 9</i> by Colleen Hoover	126
9. <i>Kirby and the Forgotten Land</i> Switch video game	121
10. <i>Every Summer After</i> by Carley Fortune	117

### OverDrive Items (Most Checkouts):

<u>Title</u>	<u>Checkouts</u>
1. <i>Where the Crawdads Sing</i> by Delia Owens (audio)	363
2. <i>Where the Crawdads Sing</i> by Delia Owens	306
3. <i>It Happened One Summer</i> by Tessa Bailey	242
4. <i>Lessons in Chemistry</i> by Bonnie Garmus	203
5. <i>Lessons in Chemistry</i> by Bonnie Garmus (audio)	198
6. <i>Beach Read</i> by Emily Henry	184
7. <i>The Midnight Library</i> by Matt Haig	144
8. <i>The Maid</i> by Nita Prose (audio)	161
9. <i>The Maid</i> by Nita Prose	146
10. <i>Atomic Habits</i> by James Clear (audio)	142

### OverDrive Items (Most Holds):

<u>Title</u>	<u>Holds</u>
1. <i>Verity</i> by Colleen Hoover	637
2. <i>The Seven Husbands of Evelyn Hugo</i> by Taylor Jenkins Reid	626
3. <i>Book Lovers</i> by Emily Henry	522
4. <i>It Ends with Us</i> by Colleen Hoover	459
5. <i>The Paris Apartment</i> by Lucy Foley	395
6. <i>The Seven Husbands of Evelyn Hugo</i> by Taylor Jenkins Reid (audio)	381
7. <i>The Paris Apartment</i> by Lucy Foley (audio)	347
8. <i>The Last Thing He Told Me</i> by Laura Dave	318
9. <i>Wish You Were Here</i> by Jodi Picoult	298
10. <i>Book Lovers</i> by Emily Henry (audio)	268

NEW HIRES	POSITION	EFFECTIVE
April Koehler	Assistant Branch Librarian – Caledonia	June 27
Joshua Garvelink	Assistant Branch Librarian – Grandville	June 28
Sage Kimmel	Shelver – Comstock Park/Plainfield	July 11
Phil Sawyer	Branch Librarian – Alto	July 20
Lauren Phan	Assistant Branch Librarian – Wyoming	July 20

PROMOTIONS & TRANSFERS	FROM	TO	EFFECTIVE
Annie Parada	Assistant Branch Librarian -	Branch Librarian – Wyoming	June 6
Ben Eastman	Summer Library Intern – Plainfield	Collection Services Assistant – Service Center	July 18
Sidra Elvey	Shelver – Alpine/Tyrone Township	Assistant Branch Librarian – Walker	July 18
Angela Deckard	Branch Librarian – Alpine	Branch Librarian – Amy Van Andel / Ada	July 25
Rebecca Reitemeier	Shelver -Cascade	Collection Services Assistant – Service Center	August 9

OPEN POSITIONS	TYPE
Assistant Branch Librarian – Cascade	Part-time
Branch Librarian – Grandville	Part-time
Assistant Branch Librarian – Kentwood	Part-time
Assistant Branch Librarian – Amy Van Andel / Ada	Part-time
Shelver – Cascade	Part-time
Assistant Branch Librarian – East Grand Rapids	Part-time
Branch Librarian – Alpine	Full-time
Branch Librarian – Grandville	Full-time
Branch Outreach & Programming Specialist – Englehardt/Alto	Full-time
Assistant Branch Librarian – Byron Township	Part-time

DEPARTURES	POSITION	EFFECTIVE
Tammy Palusky	Assistant Branch Librarian – East Grand Rapids	July 7
Julie Visser	Assistant Branch Librarian – Grandville	July 9
Sara McMullin	Branch Outreach & Programming Specialist – Englehardt/Alto	July 9
Lisa Rodkey	Branch Librarian – Comstock Park	July 20
Julia Verstraete	Assistant Branch Librarian – Amy Van Andel / Ada	July 22
Katie Lawrence	Branch Librarian – Grandville	July 29

EMPLOYEE ANNIVERSARIES (AUGUST)	BRANCH OR DEPARTMENT	LENGTH OF SERVICE
Rochelle Ball	Collection Services	14 years
Emily Bantel	Tyrone Township	9 years
Ian Gunnett	Patron Services	8 years
Missy Lancaster	Building Maintenance	8 years
Tony Senna	Sub Pool	8 years
Sara Moseley	Cascade	7 years
Crystal Logan-Syrewicze	Kentwood	6 years
Christine Paige	Nelson Township/Sand Lake	6 years
Reilly Brady	Finance	5 years
Angela Deckard	Alpine	5 years
Seth Hoekstra	Collection Services	5 years
Kurt Stevens	Information Technology	5 years
Christine Hekman	Kentwood	4 years
Rachael Kruithof	Byron Township	4 years
Heather Groen	Grandville	3 years
Joel Kibbe	Patron Services	3 years
Natalie Budnick	Plainfield	2 years
Rachael Hamlet	Kentwood	2 years
Samantha Holland	Caledonia	2 years
Alayna Lackey	Wyoming	2 years
Abigail Stange	Cascade	2 years
Julia Cooke	Amy Van Andel / Ada	1 year

EMPLOYEE ANNIVERSARIES (AUGUST)	BRANCH OR DEPARTMENT	LENGTH OF SERVICE
Quinn Davey	Patron Services	1 year
Laurie Haan	Byron Township	1 year
Cody Ketchum	Cascade	1 year
Rebecca Reitemeier	Collection Services	1 year
Cathy Rinzema	Collection Services	1 year
Jack Van Drunen	Kentwood	1 year
Anh-Thu Vuong	East Grand Rapids	1 year

## BOARD OF TRUSTEES ATTENDANCE - 2022

	SHIRLEY BRURSEMA	ANDREW ERLEWEIN	PETER DYKHUIS	SHERI GILREATH- WATTS	NICOLE LINTEMUTH	CHARLES MYERS	TOM NOREEN	PENNY WELLER
January 20, 2022	X	X	X	X	X	X	X	X
February 17, 2022	X	X	X	X	X	X*	X	X
March 17, 2022	X	X	X	X	X	X	X	X
April 21, 2022	X	X	X	X	X	X	X	X
May 19, 2022	X	X	X	X	X	X	X	X
June 16, 2022	X	X	X	X	X	X	X	
July 21, 2022								
August 18, 2022								
September 22, 2022								
October 13, 2022								
October 27, 2022								
November 17, 2022								
December 15, 2022								

\*BOARD PARTICIPATION VIA TELECONFERENCE

TRUSTEE NAME	MEETING DATE		TRUSTEE NAME	MEETING DATE

# STRATEGIC PLAN 2021-2023



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**SECOND QUARTER UPDATE**  
2022

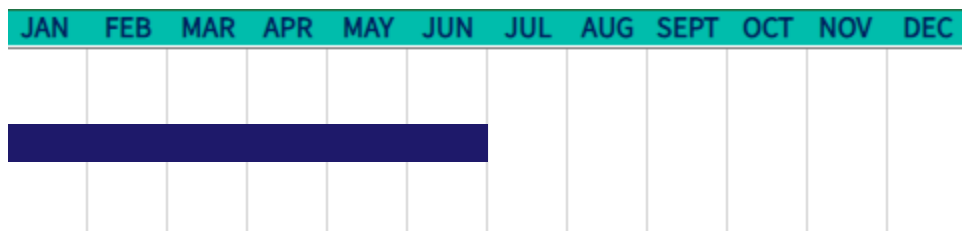


# 2021-2023 Strategic Goal:

Align all library services, staffing  
makeup and partnerships to be  
reflective and inclusive of the  
diverse communities  
we serve.

## 2022 Initiative #1

Design and implement a travel-themed interactive program for Summer Wonder that moves from region to region, including food, drink, reading, music and history. The program will be highly social, will foster relationships and will educate the community on what types of cultural diversity and ethnic groups we have in our communities and the special traditions they celebrate.



## 2022 Q2 Update

**On Track**

Paused/Delayed

Canceled

Completed

Over the month of June, KDL presented a variety of culturally diverse programs and presenters as part of annual Summer Wonder programming. Of these, an especially popular event was the Native American Dancers: Marca and Reg Pettibone. Funded in part by Michigan Humanities (Affiliate of the National Endowment of the Humanities), the Native American Dancers presented at the Cascade Twp. and Grandville branches and educated audiences on the true native culture of dance, song and story. With over 520 people in attendance, many of them were sure to walk away with a greater appreciation and understanding of this celebrated tradition.



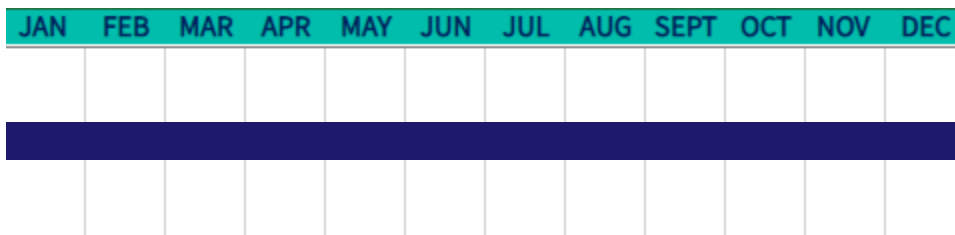
Reg Pettibone, a full-blooded Woodland Native American from the Ho-Chunk Nation and champion powwow dancer, along with his wife Marca from the Paiute Nation, presented a unique and engaging cultural performance designed for a diverse audience of all ages. Other programs in this series included Universe of Stories & Music at the Englehardt Branch, Drums for All! at the Wyoming Branch, and The Wonderful World of Henna at the Amy Van Andel Branch, among others.

# 2021-2023 Strategic Goal:

Align all library services, staffing  
makeup and partnerships to be  
reflective and inclusive of the  
diverse communities  
we serve.

## 2022 Initiative #2

Continue quarterly Paradigm trainings and discussions with the expectation of 100% employee engagement (88% with leaves and turnover factored in).



## 2022 Q2 Update

**On Track**

Paused/Delayed

Canceled

Completed

Quarter 2 results are in, and engagement is now higher than ever. As of the July 1 due date, employee completion rates for Paradigm's fourth assigned training were at 91% overall completion, bringing this initiative in above the 88% goal (factoring in turnover and leaves of absence).

The fourth training focused on Inclusive Culture:

### COURSES

- Inclusive Work Culture (1 hour 20 minutes)
- Cultivating a Growth Mindset Workshop (1 hour)

### MICROLEARNINGS

- The Case for DEI
- Introduction to Intersectionality
- What is Belonging? What is Allyship?
- How Do I Become an Ally?
- Trans Allyship 101

### RESOURCES (Documents to Read and Review)

- Inclusive Communication: Meeting Norms
- Fostering Psychological Safety During Times of Crisis
- Disability Inclusion: Three Actions to Get Started
- TIP (Time, Intention, Process) Strategies: Objectivity
- TIP Strategies: Belonging

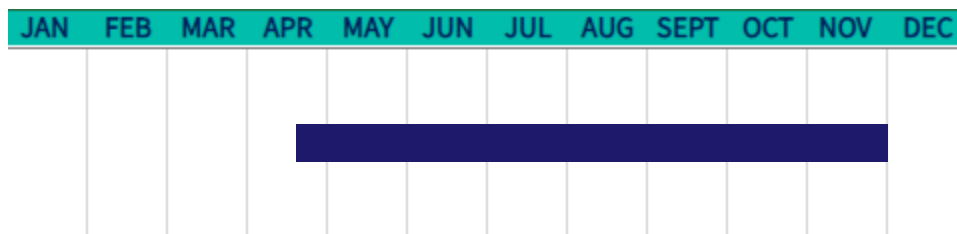
EDI Workgroup leader Shaunna Martz hosted a Pre-Support Discussion for managers to talk about takeaways and methods to increase likelihood for retention, adoption of learned principles from the trainings, and establish best practices for engagement.

# 2021-2023 Strategic Goal:

Increase the value delivered to the community by focusing on demonstrated needs.

## 2022 Initiative #3

Clarify what excellent service looks like in each role and task and create role guides. Identify how service has been impacted by COVID-19 and how KDL can proactively incorporate changes, and document these changes in a clear, easy way for staff in a revision of the KDL Way Toolkit (released June/July).



## 2022 Q2 Update

**On Track**

Paused/Delayed

Canceled

Completed

The "KDL Way Service Vision + Training and CultureWise" project launched in early March of 2022 with the goal to retire the existing staff toolkit and incorporate more manager-driven, consistent, integrated strategies for communicating cultural expectations while retaining the spirit of "The KDL Way." Instead, the new approach will focus on refreshing and re-enforcing these values across the organization, including a special tie back to our mission of being "an indispensable community resource" that "exists to further all people" by introducing a new service concept called "Go Further."

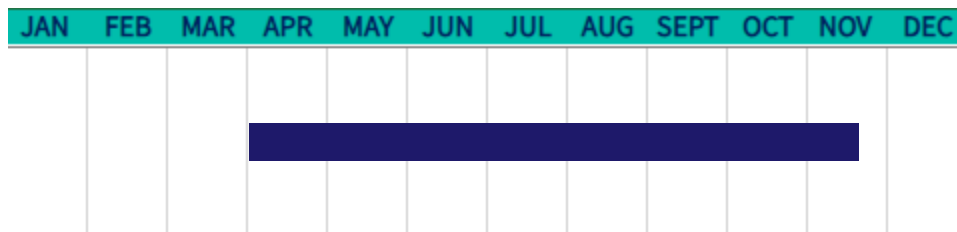
To aid in this endeavor, KDL partnered with CultureWise, a reputable agency that helps organizations develop "a systematic way to define, drive and sustain a high-performing culture." CultureWise met with the project team, which consists of the KDL Leadership Team and a handful of managers (department and branch), and conducted an exercise to help identify what KDL managers value, respect, and expect from their staff and colleagues, as well as what things make KDL a special place to work. These behavioral fundamentals were documented in a first draft for the team to review. Next steps are to finalize and present them at KDL's annual All Staff training in October, integrate relevant questions about them in KDL's meeting agendas, and brainstorm ways to continuously have conversations around them while setting and re-enforcing expectations.

# 2021-2023 Strategic Goal:

Increase the value delivered to the community by focusing on demonstrated needs.

## 2022 Initiative #4

Revamp new cardholder orientation/onboarding. Identify areas of patron interest upon sign-up, train staff to promote materials of interest, give patrons a tour, and identify and promote branch-specific "member" perks to build awareness of KDL's many services and programs and build strong relationships.



## 2022 Q2 Update

**On Track**

Paused/Delayed

Canceled

Completed

This initiative officially launched at the end of April, with User Experience Manager Morgan Hanks leading the way and Director of Projects + Planning Jaci Cooper as sponsor. The first order of business was to document each and every service KDL offers and group them in a meaningful way. Though the team knew the library offers many invaluable services, the completed list proved to be enormous and eye-opening; it will serve as a great resource for future training and marketing.

Thus far, the project team has demonstrated a considerable amount of enthusiasm and engagement, so much so that many of the project's deliverables have already been met. For instance, KDL's existing online card registration vendor (Quipu) recently confirmed that they can create an additional field on the existing registration form to capture specific interests identified by the user. This means patrons will be able to experience a more streamlined onboarding process, since they will not have to fill out a separate form of interest at sign up. This also means that KDL staff can have customized conversations with patrons based on their interests, which will prevent "information overload." Staff will also be able to customize a welcome brochure with interest-based inserts detailing all services that might appeal to them.

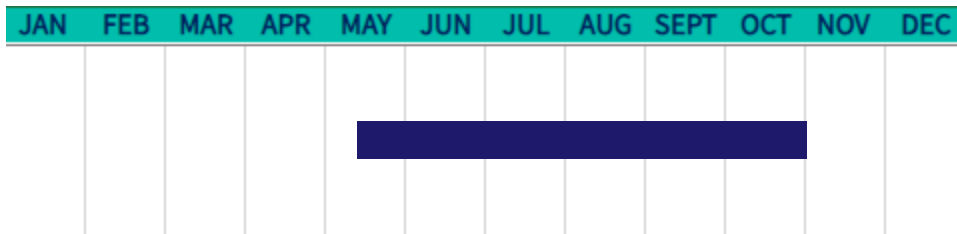
Next, the project team will move full steam ahead with narrowing down these top categories of interest. Currently there have been 21 interest categories selected, but the team agrees that anywhere between 8-14 would be ideal. The goal of this project will be to build awareness around the vast array of services KDL offers and, hopefully, get a higher ROI (return on investment) for each service.

## 2021-2023 Strategic Goal:

**Increase the value delivered to the community by focusing on demonstrated needs.**

## 2022 Initiative #5

Partner with HealthNet West Michigan and St. Mary's Foundation to give early literacy kits to new parents containing information about Kent County Success Basics, information about KDL's physical and digital resources and programs, library card applications, and a board book to help foster early relationships with the library.



## 2022 Q2 Update

## On Track

## Paused/Delayed

Canceled

Completed

On the recommendation of the Early Literacy Programming group, the board book "Look at You" was selected and purchased for this project's welcome kits. A welcome card has also been designed for both English and Spanish audiences and includes a link to a new section of the website: [New Parents and Their Babies](#). New Volunteer Coordinator Deb Schultz has been instrumental in organizing numerous volunteers and interns to help place the welcome cards and stickers with the books. During the month of July, the team will be taking these materials to local partner organizations, among them: Trinity Health- Mercy Health St Mary's, Spectrum Health, Metro Health, Cherry Health, and Great Start Collaborative. Some organizations will receive all of their inventory at once, while some will be regularly re-stocked since their facilities are not able to store them.



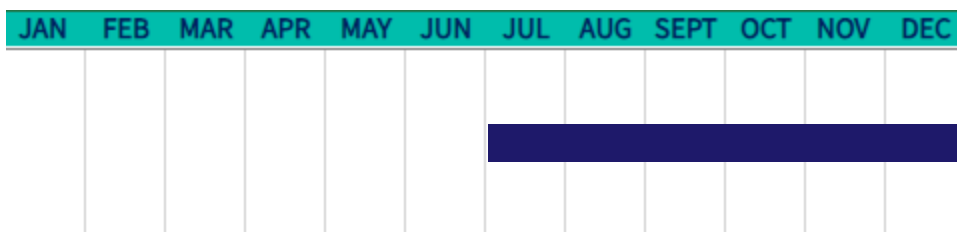
Partners will also receive instructions for introducing and disseminating materials, as well as a link where they can fill out an evaluation on their experience. Since most of this project involves planning as opposed to hands-on delivery, gathering this feedback from our partners will be critical for catching unseen snags in the process. As materials are delivered, KDL Community Engagement members we will be meeting with partners and collecting their feedback.

# 2021-2023 Strategic Goal:

Evaluate and streamline operational, environmental, and fundraising processes to ensure a sustainable library.

## 2022 Initiative #6

Develop a process for planning and tracking relationship management with community resource partnerships and activities that incorporates a Customer Relationship Management (CRM) system so all departments have a better picture of patrons' cross functional library involvement.



## 2022 Q2 Update

**On Track**

Paused/Delayed

Canceled

Completed

A meeting has been scheduled to finalize the project charter and outline the concrete goals and deliverables for this strategic initiative.

Currently, contact and activity information for community partners is not centrally housed or communicated through the organization. Instead, records remain mostly in individual Outlook accounts or Excel spreadsheets, with potential for duplication, inaccuracy and inconsistency. This makes it difficult to conduct efficient and effective mailings, marketing and relationship management. Also, information on individuals is often duplicated in disconnected systems such as DonorPerfect, VolunteerHub, ILS, and Outlook. This poses a problem since it siloes information in systems that are not integrated together. For instance, a contact at a community partner organization may be a donor, a patron and a volunteer, but there is currently no way to view the big picture of their engagement story all in one place.

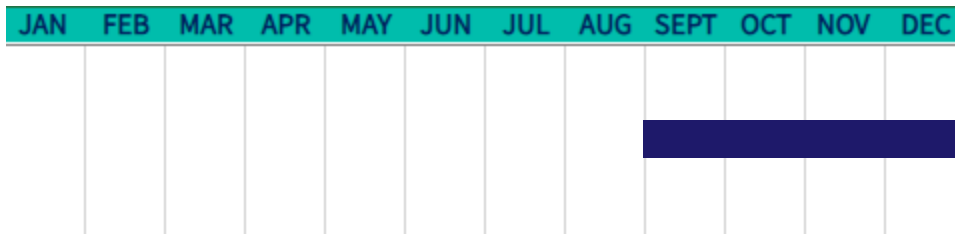
Coming up with a solution that addresses all of the needs of Fund Development, Volunteer Coordination and Outreach all at once may be too great, so this project will initially focus on Outreach Relationships, with the potential to serve other CRM needs.

# 2021-2023 Strategic Goal:

Evaluate and streamline operational, environmental, and fundraising processes to ensure a sustainable library.

## 2022 Initiative #7

Establish a library ambassador pilot program to convert library lovers into strong advocates and develop referrals for volunteering and fund development. This program will enhance our volunteer program and train volunteers to reach out to their friends, local businesses and schools to help spread awareness of KDL services and offerings. Ambassadors will be granted first access to KDL swag, special events, etc.



## 2022 Q2 Update

**On Track**

Paused/Delayed

Canceled

Completed

Not scheduled to begin until September; no formal update.

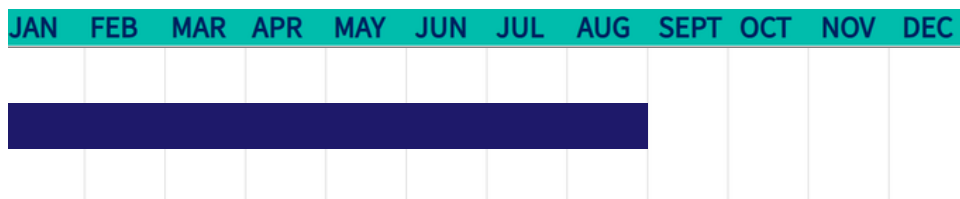
This project is currently in the approval queue through the Project Management Office. Though it will not need formal approval from stakeholders given that it is a strategic initiative, initial research is still underway to ensure that once the project is launched, the team has all of the information to execute it promptly and properly.

# 2021-2023 Strategic Goal:

Evaluate and streamline operational, environmental, and fundraising processes to ensure a sustainable library.

## 2022 Initiative #8

As part of the overarching Circulation Moonshot framework, assess and refine KDL's purchasing philosophy to mitigate waste, ensure alignment with having a popular materials collection, and ensure patrons and staff understand what a popular materials collection is and how to help patrons get materials from other resources.



## 2022 Q2 Update

**On Track**

Paused/Delayed

Canceled

Completed

The Collection Development team has officially drafted a Purchasing Procedure to help staff better understand internal processes for purchasing library materials, and KDL's legal team is reviewing the existing Materials Selection Policy. Additionally, a document outlining cost per use for Indie press titles vs. bestsellers has been drafted and express-to-circulating ratios are being evaluated, along with holds. The team is currently conducting research on how other libraries handle patron purchase recommendations, including the number of purchase requests each patron is allowed to submit per year and the criteria referenced for approving or denying the request. In June, the project team will further document the different items that patrons request for purchase and create talking points for handling and responding to these requests in the future.

This month, the project team met to discuss patron recommendation scenarios. Part of the team is now working on building a checklist that Collection Development Librarians will follow when reviewing patron recommendations in the future; the rest are working on talking points and training for staff on why KDL does not purchase every book that is requested. Though KDL always strives for excellent customer service, saying yes to every purchase is not financially feasible and the collection should have materials that will generate other patron interest so that taxpayer money is not being used for single circulating items.

Sustainability



# OFFICE OF FUND DEVELOPMENT

2022 Q2

## Donor Impact



### Total raised

\$40,095.34



### Total Donors

76



### Total Gifts

214



### Average Gift

\$187.36

### Top Fundraisers

#### Large Branch

Cascade Township Library

#### Medium Branch

Walker Library

#### Small Branch

Caledonia Township Library

### Top Donors

#### Corporate

AppleTree & Gilden Woods Early Care and Preschool

The Steve & Amy Van Andel Foundation

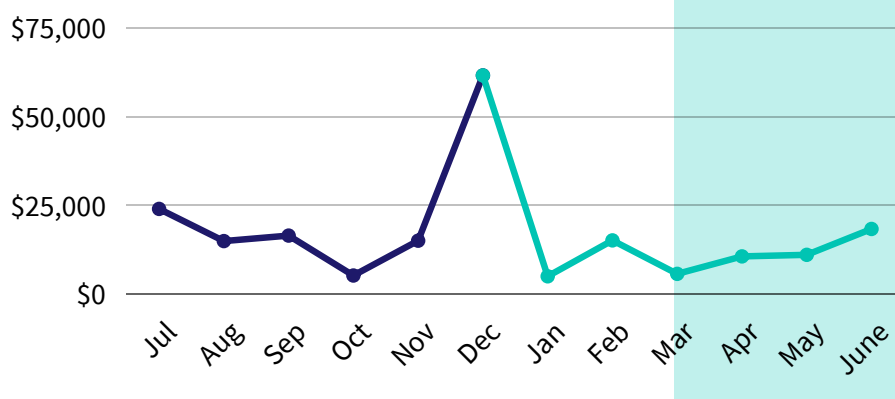
#### Individual

Linda Masselink

### Funds Raised by Month

2021

2022



## Volunteer Impact



### Volunteer Hours

1127



### Total Volunteers at Events

718

### Volunteer Testimonial

"I love a role serving the community with your amazing team."

- Alyssa Evans (Little Free Library)

### Top Volunteers

#### Branch

Lowell

#### Program

Teen Crew

#### Adult Volunteer

Lauren Johnson (Little Free Library)

#### Teen Volunteer

Paige Erlewein (Teen Crew)



# OFFICE OF FUND DEVELOPMENT

2022 Q2

## Q2 Successes .....

- Eighth annual Literary Libations Gala sponsorships began rolling in during Q2, with \$37,200 (144 seats) sold to corporate sponsors and \$6,450 (50 seats) to individuals
  - First-time sponsors include the African Collaborative Network, Edward Jones, Gentex Corporation, Grand Valley State University, Mercantile Bank, 616Media, New Design Floral, Eastern Floral and Motherland Cultural Experiences
- The inaugural silent auction for the gala garnered nearly \$2,000 worth of in-kind donations from local businesses, ranging from Circle Theatre, Grand Rapids Symphony, The Yoga Studio and many others
- Several sponsorships and grants were secured, including \$5,000 from DTE Foundation and \$4,000 from the Friends of Cascade Library for the winter holiday KDL fundraiser, \$5,000 from AppleTree & Gilden Woods for the coloring books that are distributed through the Wondernook initiative, \$3,000 from the Michigan Humanities Council to help fund a Native American Dance Troupe performance and \$5,000 from GVSU for an award for Michigan authors who participate in the Literary Libations Gala
- An online Amazon Charity List launched to allow library supporters to purchase KDL-approved in-kind donations for KDL's new Hygiene Locker project
- Over \$75,000 in eligible receipts from SpartanNash stores have been collected as part of the Direct Your Dollars program
- Efforts to thank monthly donors continue: Mailed flyers, postcards with a link to a personalized video and calls from KDL Leadership and Board of Trustees were formats utilized in Q2

## In the Pipeline .....

- Save the date for the eighth annual Literary Libations Gala on Thursday, September 15, 2022 at Frederik Meijer Gardens
- Save the date for the Volunteer Appreciation Luncheon – Friday, November 4, 2022 at the KDL Service Center

