

KENT DISTRICT
LIBRARY



AUGUST 2022 BOARD OF TRUSTEES PACKET

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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, August 18, 2022, at 4:30 PM.

1. CALL TO ORDER

2. PLEDGE OF ALLEGIANCE

3. CONSENT AGENDA*

- A. Approval of Agenda
- B. Approval of Minutes: July 21, 2022
- C. Lakeland Library Cooperative Report: July 14, 2022
- D. Request closure of the Caledonia Township Branch on Saturday, September 24, 2022, to accommodate Caledonia Township Festival.
- E. Request closure of the Kentwood Branch on Saturday, September 17, 2022, to accommodate the Food Truck Event.

4. LIAISON REPRESENTATIVE COMMENTS

5. PUBLIC COMMENTS**

6. FINANCE REPORTS – July 2022*

7. DIRECTOR’S REPORT – July 2022

8. TRUTH IN TAXATION

- A. Public Hearing* *Roll Call Vote*
- B. Resolution: 2022 Millage Tax Rate Request *Roll Call Vote*

9. NEW BUSINESS

- A. 2022 Planned System Closing Scheduled Revised*
- B. KDL Pension Board Actuary Report
- C. Resolution: Budget Amendment* *Roll Call Vote*
- D. Policy Manual: Section 5 | Budget + Finance* *First Reading*

10. LIAISON REPRESENTATIVE COMMENTS

11. PUBLIC COMMENTS**

12. BOARD MEMBER COMMENTS

13. MEETING DATES

* *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.”*

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Next Regular Meeting: Thursday, September 22, 2022 – KDL Wyoming Branch, 4:30 PM or via teleconference

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."*

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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, July 21, 2022 at 4:30 PM.

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

BOARD ABSENT: None

STAFF PRESENT: Jaci Cooper, Jennifer DeVault, Sheri Glon (teleconference), Randy Goble, Kiosha Jeltema, Kim Lindsay, Elvia Myers, Lance Werner (teleconference) and Emily Whalen (teleconference)

GUESTS PRESENT: Bill Brinkman, Bethany Verble and Jim Ferro

1. CALL TO ORDER

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

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 to be cleaned throughout the building.

Motion: Ms. Weller moved to approve the consent agenda as presented.

Support: Supported by Mr. Erlewein.

RESULT: Motion carried.

- ### **4. LIAISON REPRESENTATIVE COMMENTS**
- Plainfield Township Treasurer Bill Brinkman shared that the Township recently reviewed approval for improvements at Grand River Park. Plainfield Township is having a great financial year and is steadily conquering PFAS.

- ### **5. PUBLIC COMMENTS****
- None.

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6. **2021 AUDIT REPORT** – Interim Director of Finance Kim Lindsay thanked Maner Costerisan Manager Bethany Verble and the Maner Costerisan Team, Finance Manager Emily Whalen, General Accountants Annette Miller and Janelle Mitchell, Governmental Fund Accounting Specialist Reilly Brady, Director of Human Resources + Organizational Development Brian Mortimore and Human Resources Generalist Diane Damuth for their tremendous work with this year’s audit.

Maner Costerisan Manager Bethany Varble presented analysis of the annual audit results.

The Board asked questions of staff and staff responded.

7. **FINANCE REPORTS – June 2022***

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

- Cash is just over \$23.4M, as compared to \$24.3M this same time last year.
- Total revenues through June were almost \$25.3M or 90% of the anticipated revenue budget.
- Total expenditures through June were nearly \$14.7M or 47.5% of the total amount budgeted for the year.
- The August Board of Trustees Meeting will provide more information on budget amendment details.
- The three largest checks written for the month of June were to OverDrive in the amount of \$185K for deposit for Digital Materials, to Midwest Tape in the amount of \$170K for Collection Materials and to Priority Health in the amount of \$116K for Employee Benefits.

The Board asked questions and the staff responded.

Motion: Mr. Noreen moved to receive and file the June 2022 finance reports as presented.

Support: Supported by Ms. Gilreath- Watts.

RESULT: Motion carried.

8. **DIRECTOR’S REPORT – May 2022**

Executive Director Lance Werner joined virtually from an MLA (Michigan Library Association) event in Marquette, at which he was presenting on Intellectual Freedom in Libraries. He asked Director of Library Operations Jennifer DeVault to introduce the new Gaines + Kentwood Regional Manager I, Kiosha Jeltema.

Ms. Jeltema has 13 years of experience working for nonprofit agencies, including direct service, supervisory and leadership roles. Most recently she served as a Business Solutions Manager for the local workforce development agency, West Michigan Works! She earned her bachelor’s degree from the University of California, Los Angeles, and her Master of Social Work from the University of Southern California. A California native, she most enjoys the four distinct seasons Michigan offers. Outside of work, she enjoys spending time outdoors with her husband and one-

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year-old daughter. Ms. Jeltema thanked KDL for the warm welcome and remarked that she has never been so welcome when starting a new job and appreciated the onboarding process and felt it was really impactful.

The Board asked questions of staff and staff responded.

9. NEW BUSINESS

A. 2021-2023 Strategic Plan Strategic Plan Second Quarter Review

Director of Projects and Planning Jaci Cooper presented the 2021-2023 Strategic Plan Second Quarter Review.

B. KPI Review

Director of Projects and Planning Jaci Cooper presented the KPI Review.

C. Fund Development Second Quarter Review

Executive Director Lance Werner presented the Fund Development Second Quarter Review.

10. LIAISON REPRESENTATIVE COMMENTS – Plainfield Township Treasurer Bill Brinkman has been representing Plainfield Charter Township for 8 years and has been working with the KDL Board of Trustees throughout this time and appreciates the collaboration.

11. PUBLIC COMMENTS** – None.

12. BOARD MEMBER COMMENTS

Ms. Bruursema – Ms. Bruursema appreciated the opportunity to attend the ALA (American Library Association) 2022 Conference. On August 11, 2022, she will be joining MLA in hosting a workshop via Zoom.

Mr. Erlewein – Mr. Erlewein shared that he is encouraged to see more patrons attending KDL programming.

Mr. Dykhuis – Mr. Dykhuis is delighted to see that the KDL Service and Meeting Center Parking lot has been repaved and enjoys seeing the bright yellow letters on the pavement.

Ms. Gilreath-Watts – Ms. Gilreath-Watts met with Gaines + Kentwood Regional Manager I Kiosha Jeltema on behalf of the KDL Board. She is impressed with KDL's programs and the language used to promote them. In particular, the KDL Lab Experiences always impress her. As Ms. Gilreath-Watts is working on her doctorate, she recently saved \$75.00 by using library resources for her work instead of purchasing new ones. Lastly, she wanted to recognize the Wyoming Branch for the terrific work they do each and every day and bought them pizza.

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Ms. Lintemuth – Ms. Lintemuth tested positive for COVID at the ALA 2022 Conference and was ultimately unable to attend.

Mr. Myers – Chair Myers shared that at the 2022 ALA Conference, he was impressed with KDL's presentation on the Library's Patron Response Framework. He also brought back several books that are not currently part of the KDL collection, but he hopes that they can be. Mr. Myers was also impressed with the Library of Congress. Lastly, Mr. Myers attended the retirement celebration for Cheryl Cammenga and appreciated the large turnout. MLA's 2022 Fall Conference will be on October 19-21, 2022, in Port Huron.

Mr. Noreen – No comments.

Ms. Weller – On September 14, KDL's Annual Literary Libations Gala will take place at 6:00 PM at Frederik Meijer Gardens + Sculpture Park. Also, the KDL Volunteer Luncheon will be on November 4 at noon at the KDL Service + Meeting Center. Please attend to help support KDL.

13. MEETING DATES

Regular Meeting: Thursday, August 18, 2022 – Kent District Library Service + Meeting Center and via teleconference, 4:30 PM.

14. ADJOURNMENT

Motion: Ms. Weller moved for adjournment at 5:51 PM

Support: Supported by Mr. Erlewein.

RESULT: Motion carried.



ADMINISTRATIVE APPROVAL FOR DISTRIBUTION

**LAKELAND LIBRARY COOPERATIVE
BOARD MINUTES – Unofficial
Thursday, July 14, 2022, at 9:30 a.m.
Kent District Library Service Center**

Present: Dale Parus, Maggie McKeithan, John McNaughton, Diane Kooiker, Karen McKinnon, Shirley Bruursema, Peggy Hemerling, Ron Suszek

Absent: Lance Werner

Staff Present: Carol Dawe, Sheryl VanderWagen, Amber McLain

- 1) **CALL TO ORDER AND ROLL CALL:** The meeting was called to order at 9:33 a.m. by Dale Parus. There were 22 additional participants. Ron Suszek, new director at Muskegon Area District Library and Kevin Meyer, new director at Hopkins District Library were introduced.
- 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:** Ron Susek moved, supported by Shirley Bruursema, to approve the board minutes from June 9, 2022, as presented – *motion carried*.
- 6) **FINANCIAL REPORT:**
 - a) June Financials and Check Register: Motion by Peggy Hemerling, supported by Karen McKinnon to approve the June financial report, check register, and pass-through transactions as presented – *motion carried*.
 - b) Pass-through account (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 the Plan of Service and Bylaws revisions. There is an agenda item later in the meeting relating to this.
- 8) **COOPERATIVE DIRECTOR’S REPORT:** Carol Dawe reported that Samantha Reid-Goldberg from Hesperia will serve as interim director of the Croton Township Library while they conduct their search for a new director. She will cover about 10 hours per week. The Patmos library is looking for someone to be their interim director. Carol thanked Rob Bristow and Melissa Huisman for their assistance. She will work with the Patmos library board. She asked if there were questions on her written report.
- 9) **COMMITTEE REPORTS**
 - a) Advisory Council Official Minutes – June 9, 2022, included in the packet for information
- 10) **NEW BUSINESS**
 - a) ARPA Capacity Grant Extension Opportunity – There will likely be more funds available for digital content in the near future due to unspent funds. This is estimated to be between \$100,000 and \$250,000 depending on current purchasing deadlines and supply chain issues. This time the Cooperative Director’s Digital Content committee will be working with Hoopla and the new Hoopla flex plan for consortiums that will be available early 2023. This will give libraries a way to either join Hoopla or expand existing Hoopla collections. The Cooperative Directors are in discussion with Hoopla on the new flex plan for consortiums and if this money becomes available through ARPA, they will use it to seed the project. If the money does not become available, they will seek other ways to move forward with the Hoopla flex plan for consortiums. She also noted that the current MI-83 digital content doesn’t contain videos, so they are looking into purchasing video content through Overdrive. If this extension takes place, the use of the funds will be expanded to general education which includes non-fiction and classics. It does not include best-selling/popular fiction titles. If ARPA funds are not used for Hoopla, but instead, the funds come from general revenue, the popular fiction/best sellers could be included

in the Hoopla flex plan. The plan is to expand title offerings and not duplicate what we already have in Overdrive.

John McNaughton moved, supported by Maggie McKeithan to approve the extension of the ARPA Digital Content grant to purchase added digital content from Overdrive and Hoopla not to exceed \$250,000 by March 31, 2023, or a date in the future as specified by the Library of Michigan. *Motion carried.*

- b) Plan of Service/By-laws Preliminary Proposals – There was general discussion on three areas of consideration: 1) Number of meetings per year; 2) Scheduled times of Board and Advisory meetings; 3) LLC Member groups A-E vs LLC Member groups defined by Library of Michigan Classes 1-6. Each item was discussed separately. It was noted that items 1 and 3 must be incorporated into the Plan of Service and By-laws but that meeting times do not have to be specified.

Peggy Hemerling moved, supported by Maggie McKeithan to set the required number of meetings per year to 8 and to use the Library of Michigan Class 1-6 proposal as specified in the chart on page 23 of the agenda packet for Board representation in the revised Plan of Service and the By-laws. *Motion carried.*

Note: The board will continue to consider the impact of scheduled meeting times on the membership.

11) **PUBLIC COMMENT:** None

12) **BOARD MEMBER COMMENT:**

- a) Ron Suszek noted that this is his first meeting, and he appreciated the engagement of the board during the meeting.
- b) Peggy Hemerling reported that the Hastings Public Library Capital Campaign has raised \$800,000 of the needed \$1.2 million for window and HVAC replacement in the library. The next fundraiser will be a silent and public auction of old windows transformed into art pieces created by local artists.
- c) Diane Kooiker reported that the Herrick District Library is looking at remodeling the downtown branch which is now 25 years old, and they are working on RFP's for that project. Herrick District Library will open their 2nd 24-Hour Library vending machine in Park Township in August.
- d) Shirley Bruursema brought greetings from Kelly Richards, former MADL director. She reports that she is working with three Lakeland libraries along with others on millages for the August election.
- e) Maggie McKeithan reported Spring Lake District Library has expanded programming to a new park near the library called Tanglefoot Park that is located two blocks away from the library. This has been well received by the community.
- f) Dale Parus reported that Ionia Community Library staff have done outdoor programming at the local splashpad this summer. This has been popular. They have a millage on the August 2 ballot.

13) **NEXT MEETING:** Thursday, August 11, 2022, 9:30 a.m. at Kent District Library Service Center.

14) **ADJOURNMENT:** John McNaughton moved, supported by Peggy Hemerling to adjourn at 10:48 a.m. – motion carried.

Respectfully submitted by,
Sheryl VanderWagen



Tuesday, August 2, 2022

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

Dear KDL Board of Trustees:

I am requesting a closure of the Caledonia Township Branch on
Saturday, September 24, 2022.

This closure is requested to accommodate the Caledonia Harvest Festival being held on the road in front of library property that day. The committee is requesting that the road leading into the branch (92nd St) be closed that day to accommodate the festival and for safety reasons.

The library will be participating in this festival: staff who are scheduled to work will have a tent and will promote library services and provide crafts, games and prizes for attendees. This is always a fun and lively day and a great opportunity to connect with the Caledonia community in a slightly different way.

Thank you for your consideration.

Sincerely,

A photograph of a handwritten signature in cursive script on a light brown, textured background. The signature reads "Vanessa Walstra".

Vanessa Walstra
Caledonia Township Branch Manager

CC: Lance Werner, KDL Executive Director



Wednesday, August 17, 2022

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

Dear KDL Board of Trustees:

I am writing to you to request permission to close the Kentwood Branch on Saturday, September 17, 2022 for the Food Truck Event. This would be a closure for the entire day.

The City of Kentwood has been running this community event for the past 6 years and has received a large number of people attending this event. The Library and City Hall parking lots will be utilized for 30 food trucks, a stage for the bands and an adult beverage tent.

The branch would reopen with regular hours on Sunday, September 18, 2022.

Thank you for your consideration.

Sincerely,

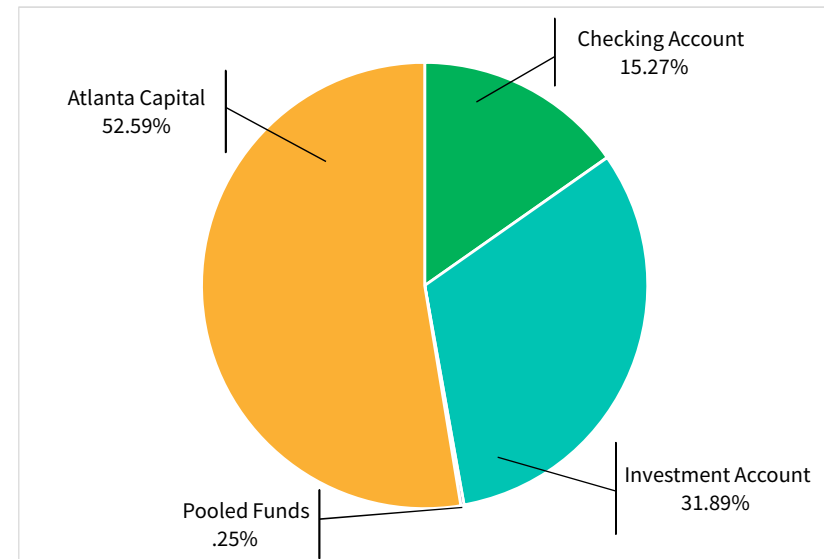
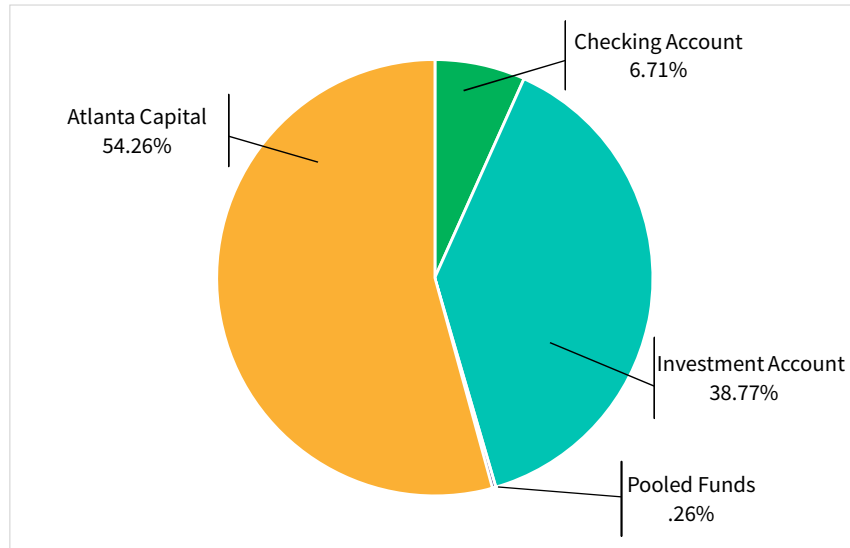
A handwritten signature in black ink that reads "Jennifer DeVault".

Jennifer DeVault,
KDL Director of Library Operations

CC: Lance Werner, KDL Executive Director
CC: Kiosha Jeltema, Regional Manager I Kentwood + Gaines
Branch



Monthly Cash Position Per Bank Month ended July 31



2022		
Account	Rate	Amount
Huntington Checking Account	0.100%	\$1,440,707.29
Huntington Investment Account	0.010%	\$8,319,820.18
*Kent County Pooled Funds	0.873%	\$55,966.88
Atlanta Capital Investments		\$11,641,371.00
		<u>\$21,457,865.35</u>

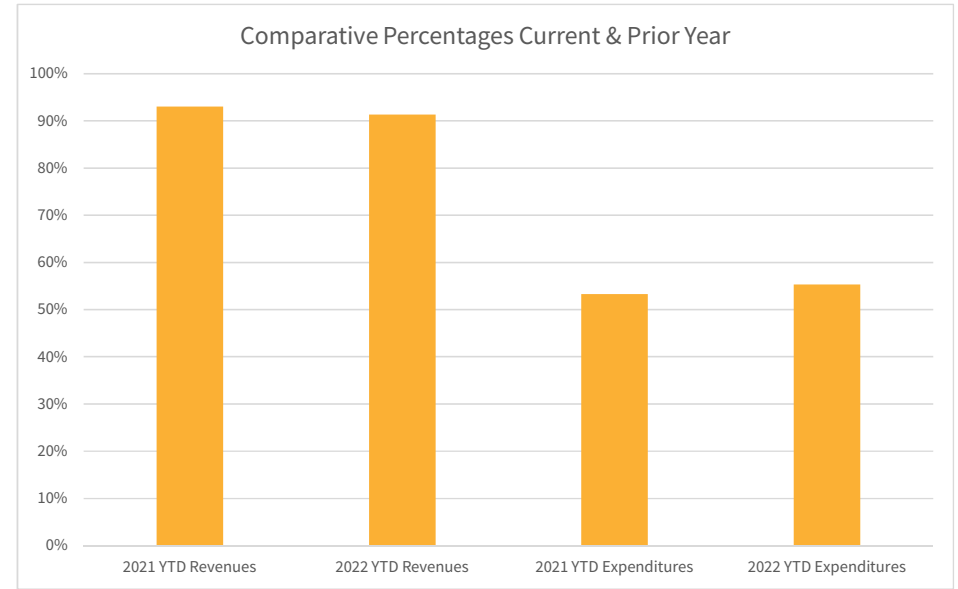
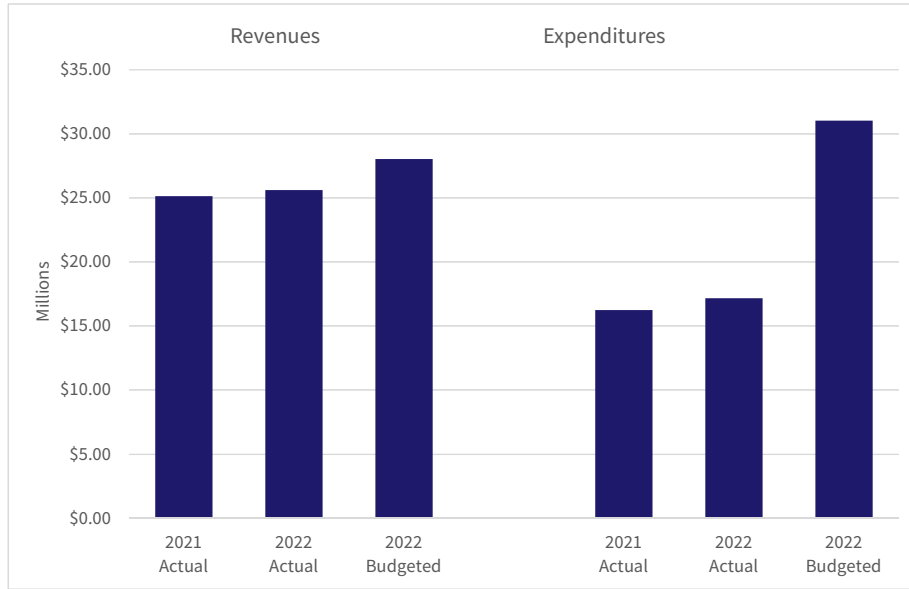
2021		
Account	Rate	Amount
Huntington Checking Account	0.000%	\$3,473,969.16
Huntington Investment Account	0.010%	\$7,253,261.28
*Kent County Pooled Funds	0.446%	\$56,639.95
Atlanta Capital Investments		\$11,962,574.00
		<u>\$22,746,444.39</u>

* Includes Trust Pooled fund balances

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



Monthly Revenues and Expenditures Month ended July 31



Budget to Actual with Prior Year Comparison		
Revenues		
2021 Actual	\$	25,150,656
2022 Actual	\$	25,632,153
2022 Budgeted	\$	28,055,051
Expenditures		
2021 Actual	\$	16,245,757
2022 Actual	\$	17,178,744
2022 Budgeted	\$	31,028,255

Comparative Percentages Current & Prior Year	
Account	Amount
2021 YTD Revenues	93.1%
2022 YTD Revenues	91.4%
2021 YTD Expenditures	53.3%
2022 YTD Expenditures	55.4%

Kent District Library
Statement of Revenues and Expenditures
101 - General Fund
From 7/1/2022 Through 7/31/2022
(In Whole Numbers)

	YTD Actual	2022 Amended Budget	2022 Amended Budget to Actual Variance	Percent Remaining
Revenues				
Property Taxes	25,001,511	25,043,883	(42,372)	(0)%
Penal Fines	0	550,000	(550,000)	(100)%
Charges for Services	24,787	35,000	(10,213)	(29)%
Interest Income	(253,271)	60,000	(313,271)	(522)%
Public Donations	143,741	275,000	(131,259)	(48)%
Other Revenue	242,319	1,237,095	(994,776)	(80)%
State Sources	473,067	854,073	(381,006)	(45)%
Total Revenues	25,632,153	28,055,051	(2,422,898)	(9)%
Expenditures				
Salaries and Wages	7,365,398	13,219,957	5,854,560	44 %
Employee Benefits	2,053,559	3,770,067	1,716,508	46 %
Collections - Digital	1,808,365	2,499,083	690,718	28 %
Collections - Physical	1,287,647	1,977,793	690,146	35 %
Supplies	317,107	769,604	452,497	59 %
Contractual and Professional Services	1,108,122	2,150,455	1,042,333	48 %
Programming and Outreach	172,014	419,045	247,031	59 %
Maintenance and Utilities	1,667,517	2,806,989	1,139,472	41 %
Staff Development	163,611	270,746	107,135	40 %
Board Development	12,111	12,000	(111)	(1)%
Other Expenditures	527,621	937,445	409,824	44 %
Capital Outlay	695,671	2,195,070	1,499,399	68 %
Total Expenditures	17,178,744	31,028,255	13,849,511	45 %
Excess Revenue Over (Under) Expenditures	8,453,409	(2,973,204)	11,426,613	(384)%

Kent District Library
Statement of Revenues and Expenditures
101 - General Fund
From 7/1/2022 Through 7/31/2022
(In Whole Numbers)

	YTD Ending July 31, 2021	YTD Ending July 31, 2022	Total Variance
Revenues			
Property Taxes	24,175,805	25,001,511	825,705
Charges for Services	28,706	24,787	(3,919)
Interest Income	52,455	(253,271)	(305,726)
Public Donations	160,254	143,741	(16,513)
Other Revenue	349,206	242,319	(106,887)
State Sources	384,229	473,067	88,838
Total Revenues	25,150,656	25,632,153	481,498
Expenditures			
Salaries and Wages	6,814,991	7,365,398	550,407
Employee Benefits	2,094,539	2,053,559	(40,979)
Collections - Digital	1,712,729	1,808,365	95,636
Collections - Physical	1,287,189	1,287,647	459
Supplies	345,301	317,107	(28,194)
Contractual and Professional Services	900,199	1,108,122	207,924
Programming and Outreach	72,410	172,014	99,604
Maintenance and Utilities	1,789,526	1,667,517	(122,009)
Staff Development	33,651	163,611	129,960
Board Development	0	12,111	12,111
Other Expenditures	503,036	527,621	24,584
Capital Outlay	692,187	695,671	3,485
Total Expenditures	16,245,757	17,178,744	932,987
Excess Revenue Over (Under) Expenditures	8,904,898	8,453,409	(451,489)

Kent District Library
Statement of Revenues and Expenditures
101 - General Fund
From 7/1/2022 Through 7/31/2022
(In Whole Numbers)

	Current Month	2022 YTD	2022 Amended Budget	2022 Amended Budget to Actual Variance	Percent Remaining
Revenues					
Property Taxes					
4402 Current property taxes	1,286	24,759,820	24,785,883	(26,063)	(0)%
4412 Delinquent personal property taxes	2,783	12,260	10,000	2,260	23 %
4432 DNR - PILT	1,024	27,827	33,000	(5,173)	(16)%
4437 Industrial facilities taxes	0	201,604	215,000	(13,396)	(6)%
Total Property Taxes	5,094	25,001,511	25,043,883	(42,372)	(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	38	990	35,000	(34,010)	(97)%
4685 Materials replacement charges	3,704	23,797	0	23,797	0 %
Total Charges for Services	3,742	24,787	35,000	(10,213)	(29)%
Interest Income					
4664 Interest Earned on Restricted Investments	33	52	0	52	0 %
4665 Interest earned on deposits and investments	52,293	(256,204)	60,000	(316,204)	(527)%
4666 Interest Earned - Property Taxes	18	2,881	0	2,881	0 %
Total Interest Income	52,344	(253,271)	60,000	(313,271)	(522)%
Public Donations					
4673 Restricted donations	34,313	137,469	0	137,469	0 %
4674 Unrestricted donations	308	6,272	275,000	(268,728)	(98)%
Total Public Donations	34,621	143,741	275,000	(131,259)	(48)%
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	772	2,179	0	2,179	0 %
4686 Sale of Equipment	4	780	0	780	0 %
4688 Miscellaneous	170	1,282	4,500	(3,218)	(72)%
4695 Health Insurance Plan Experience Rebate	0	237,803	100,000	137,803	138 %
Total Other Revenue	946	242,319	1,237,095	(994,776)	(80)%
State Sources					
4540 State Aid	217,334	431,652	343,000	88,652	26 %
4541 State aid - LBPH/TBBC	20,536	41,072	41,073	(1)	(0)%
4548 Renaissance Zone reimbursement	0	0	70,000	(70,000)	(100)%
4549 Personal Property tax reimbursement	0	344	400,000	(399,656)	(100)%
Total State Sources	237,870	473,067	854,073	(381,006)	(45)%
Total Revenues	334,616	25,632,153	28,055,051	(2,422,898)	(9)%
Expenditures					
Salaries and Wages					
5700 Board Stipend	300	1,830	3,900	2,070	53 %
5706 Extra duty stipends	350	2,300	0	(2,300)	0 %
5713 Salary & Wages	1,065,588	7,361,268	13,216,057	5,854,790	44 %
Total Salaries and Wages	1,066,238	7,365,398	13,219,957	5,854,560	44 %
Employee Benefits					

Kent District Library
Statement of Revenues and Expenditures
101 - General Fund
From 7/1/2022 Through 7/31/2022
(In Whole Numbers)

		Current Month	2022 YTD	2022 Amended Budget	2022 Amended Budget to Actual Variance	Percent Remaining
5709	FICA	78,823	545,362	1,011,028	465,666	46 %
5716	Defined Benefit Pension Plan Expenditures	0	0	82,515	82,515	100 %
5717	Defined Contribution Pension Plan Contributions	44,367	312,609	826,358	513,749	62 %
5718	Employee Health Benefits	113,788	782,248	1,260,065	477,817	38 %
5720	HSA/Flex	3,000	365,133	351,201	(13,932)	(4)%
5724	Life Insurance	3,370	21,612	31,000	9,388	30 %
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	3,016	27,326	22,600	(4,726)	(21)%
5842	Unemployment Claims	(732)	(732)	0	732	0 %
	Total Employee Benefits	245,631	2,053,559	3,770,067	1,716,508	46 %
	Collections - Digital					
5785	Cloud Library/OverDrive	215,000	1,170,000	1,540,000	370,000	24 %
5786	Hoopla	0	320,500	600,000	279,500	47 %
5787	Digital Collection	5,721	132,371	136,145	3,774	3 %
5788	Miscellaneous Electronic Access	0	185,494	222,938	37,444	17 %
	Total Collections - Digital	220,721	1,808,365	2,499,083	690,718	28 %
	Collections - Physical					
5791	Subscriptions	215	86,342	80,040	(6,302)	(8)%
5815	KDL Cruisers	4,000	8,000	9,228	1,228	13 %
5871	Branch Local Materials - Restricted Donation Expenditures	381	4,962	10,725	5,763	54 %
5982	Collection Materials - Depreciable	115,166	778,686	968,300	189,614	20 %
5983	CD/DVD Collection Materials - Non-Depreciable	22,847	186,246	408,500	222,254	54 %
5984	Beyond Books Collection - Non-Depreciable	29,238	223,411	501,000	277,589	55 %
	Total Collections - Physical	171,848	1,287,647	1,977,793	690,146	35 %
	Supplies					
5750	Collection Processing & AV Supplies	9,029	54,683	198,949	144,266	73 %
5751	Supplies	12,121	64,025	132,804	68,779	52 %
5760	Technology & Accessories <\$1000	4,439	13,338	137,971	124,633	90 %
5764	KDL Staff Event, Supplies & Awards	1,987	7,178	19,430	12,252	63 %
5768	Promotions Supplies	1,924	6,729	39,150	32,421	83 %
5770	Other Awards/Prizes	13,445	112,230	133,850	21,620	16 %
5790	Books (not for circulation)	4,164	14,426	30,650	16,224	53 %
5851	Mail/Postage	279	3,461	35,810	32,349	90 %
5900	Copier/Printer Overage Charges	7,634	41,037	40,990	(47)	(0)%
	Total Supplies	55,020	317,107	769,604	452,497	59 %
	Contractual and Professional Services					
5792	Software	36,556	354,209	733,896	379,687	52 %
5801	Professional & Other Contracted Services	63,981	451,424	882,630	431,206	49 %
5813	Delivery Services	12,452	77,069	162,167	85,098	52 %
5814	Security Services	2,835	25,036	60,445	35,409	59 %
5817	Lakeland Library Co-op services	1,527	4,580	6,107	1,527	25 %
5825	KDL Staff Event Services	0	2,160	850	(1,310)	(154)%

Kent District Library
Statement of Revenues and Expenditures
101 - General Fund
From 7/1/2022 Through 7/31/2022
(In Whole Numbers)

		Current Month	2022 YTD	2022 Amended Budget	2022 Amended Budget to Actual Variance	Percent Remaining
5827	Catering	18	3,105	43,675	40,570	93 %
5836	Employee & Partner Care (Flowers, Etc)	120	399	4,300	3,901	91 %
5890	ILS Fees	0	102,102	147,300	45,198	31 %
5891	Licenses and Fees	14,603	88,038	109,085	21,047	19 %
	Total Contractual and Professional Services	132,092	1,108,122	2,150,455	1,042,333	48 %
	Programming and Outreach					
5795	Programming & Outreach Supplies	7,100	32,220	157,275	125,055	80 %
5865	Programming Services	338	12,339	47,740	35,401	74 %
5885	Speakers/Performers	53,465	127,455	214,030	86,575	40 %
	Total Programming and Outreach	60,903	172,014	419,045	247,031	59 %
	Maintenance and Utilities					
5810	IT COLO Infrastructure Services	58,670	409,341	836,750	427,409	51 %
5822	Maintenance Contracts	0	7,426	23,250	15,824	68 %
5848	Mobile Hotspots	19,615	79,860	11,636	(68,224)	(586)%
5849	Cell Phones/ Stipends	2,664	14,009	28,275	14,266	50 %
5850	Telephones	2,330	29,711	37,180	7,469	20 %
5852	Internet/Telecomm Services	58,038	391,651	750,000	358,349	48 %
5919	Waste Disposal	469	3,152	6,610	3,458	52 %
5920	Utilities	5,941	31,044	75,500	44,456	59 %
5925	Lawncare & Snowplowing	597	14,265	28,500	14,235	50 %
5928	Branch Maintenance Fees	123,547	370,641	482,068	111,427	23 %
5930	Repairs & Maintenance	1,352	18,638	113,470	94,832	84 %
5933	Software & IT Hardware Maintenance Agreements	0	96,806	189,750	92,944	49 %
5940	Rentals & Leases	5,273	200,973	224,000	23,027	10 %
	Total Maintenance and Utilities	278,496	1,667,517	2,806,989	1,139,472	41 %
	Staff Development					
5910	Staff Development & Conferences	11,738	163,611	270,746	107,135	40 %
	Total Staff Development	11,738	163,611	270,746	107,135	40 %
	Board Development					
5908	Board Development	1,278	12,111	12,000	(111)	(1)%
	Total Board Development	1,278	12,111	12,000	(111)	(1)%
	Other Expenditures					
5759	Gas, Oil, Grease	515	2,274	8,720	6,446	74 %
5860	Parking	72	161	3,685	3,524	96 %
5861	Mileage Reimbursement	2,608	18,457	64,734	46,277	71 %
5870	Branch Local Misc - Restricted Donation Expenditures	5,380	60,252	219,705	159,453	73 %
5873	Website	0	158,248	156,400	(1,848)	(1)%
5875	Advertising	32,484	77,791	109,725	31,934	29 %
5901	Outsourced Printing & Publishing	329	20,095	67,500	47,405	70 %
5906	Promotions/Marketing	895	15,405	19,355	3,950	20 %
5907	Sponsorships/Donations	0	9,000	17,495	8,495	49 %
5935	Insurance	2,229	105,730	80,911	(24,819)	(31)%
5939	Workers Compensation Insurance	0	35,369	34,000	(1,369)	(4)%
5955	Miscellaneous	4,596	10,531	90,815	80,284	88 %
5959	Sales Taxes	1	3	1,000	997	100 %
5964	Property Tax Reimbursement	0	11,360	60,000	48,640	81 %
5965	MEL Return Items	239	2,945	3,400	455	13 %

Kent District Library
Statement of Revenues and Expenditures
101 - General Fund
From 7/1/2022 Through 7/31/2022
(In Whole Numbers)

	Current Month	2022 YTD	2022 Amended Budget	2022 Amended Budget to Actual Variance	Percent Remaining
Total Other Expenditures	<u>49,348</u>	<u>527,621</u>	<u>937,445</u>	<u>409,824</u>	<u>44 %</u>
Capital Outlay					
5973 Land Improvements - Non-Depreciable	0	1,110	0	(1,110)	0 %
5974 Land Improvements - Depreciable	203,108	203,108	203,000	(108)	(0)%
5976 Building Improvements - Depreciable	0	100,914	145,500	44,586	31 %
5977 Technology - Non-Depreciable (\$1000-4999)	0	223,421	826,400	602,979	73 %
5979 Equipment/Furniture - Non-Depreciable (\$0-4999)	1,034	110,009	512,400	402,391	79 %
5980 Equipment/Furniture - Depreciable (\$5000+)	0	57,110	507,770	450,660	89 %
Total Capital Outlay	<u>204,142</u>	<u>695,671</u>	<u>2,195,070</u>	<u>1,499,399</u>	<u>68 %</u>
Total Expenditures	<u>2,497,456</u>	<u>17,178,744</u>	<u>31,028,255</u>	<u>13,849,511</u>	<u>45 %</u>
Excess Revenue Over (Under) Expenditures	<u>(2,162,840)</u>	<u>8,453,409</u>	<u>(2,973,204)</u>	<u>11,426,613</u>	<u>(384)%</u>

Kent District Library
Check/Voucher Register - Check Register - Board Report
From 7/1/2022 Through 7/31/2022

Check Number	Vendor Name	Check Amount	Check Date
84896	Overdrive, Inc	215,000.00	7/27/2022
84797	Rieth-Riley Construction Co., Inc.	203,060.00	7/12/2022
AP-221690000489	Priority Health	117,533.63	7/1/2022
84777	IP Consulting, Inc.	58,878.91	7/12/2022
84753	Everstream Holding LLC- Michigan	55,723.15	7/12/2022
84877	IP Consulting, Inc.	33,234.50	7/27/2022
84776	Ingram Library Services Llc	32,391.61	7/12/2022
AP-9910106965	Verizon Wireless - MiFy Routers & Cell phones	30,039.40	7/25/2022
84902	Rehmann LLC / Rehmann Technology Solutions, LLC	26,000.00	7/27/2022
84850	City Of Wyoming - Treasurer's Office	17,949.31	7/27/2022
84847	City Of Kentwood Treasurer	17,922.19	7/27/2022
84794	Pam Spring Advertising, Llc	16,397.00	7/12/2022
AP-June 2022	American Heritage Life Insurance Company / Allstate Benefits	13,652.07	7/13/2022
84799	Sabopr	12,981.86	7/12/2022
AP-221660001266	Priority Health	12,243.94	7/1/2022
84901	Plainfield Charter Township	12,003.51	7/27/2022
84844	City Of East Grand Rapids	11,790.63	7/27/2022
84874	High Performing Culture, LLC	10,261.00	7/27/2022
84845	City Of Grandville	10,171.00	7/27/2022
84897	Pam Spring Advertising, Llc	9,647.00	7/27/2022
84841	Cascade Charter Township	9,586.94	7/27/2022
84852	Comerica Bank	9,305.42	7/27/2022
84818	Ada Township	9,030.44	7/27/2022
AP-9908463692	Verizon Wireless - MiFy Routers & Cell phones	9,004.04	7/5/2022
AP-9908487805	Verizon Wireless - MiFy Routers & Cell phones	8,465.88	7/5/2022
84744	Comerica Bank	8,216.54	7/12/2022
84849	City Of Rockford	7,742.81	7/27/2022
84787	Michigan Office Solutions (MOS)	7,683.24	7/12/2022
84905	Same Day Delivery, Inc	7,033.00	7/27/2022
84837	Caledonia Township	6,765.50	7/27/2022
84788	Midwest Collaborative For Library Services	6,760.00	7/12/2022
84810	Wanda Scott & Associates	6,000.00	7/12/2022
84833	Baker & Taylor	5,986.58	7/27/2022
84785	Library Ideas, Llc	5,721.30	7/12/2022
84903	RNL Graphics Solutions, LLC	5,673.36	7/27/2022
84836	Byron Township	5,516.88	7/27/2022
84737	Baker & Taylor	5,510.18	7/12/2022
84918	The Storytellers	5,500.00	7/27/2022
84895	Noah Riemer Productions LLC	5,025.00	7/27/2022
84732	Adtegrity / Media Place Partners	4,955.43	7/12/2022
84887	Maner Costerisan	4,740.00	7/27/2022
84790	Midwest Tape LLC	4,646.11	7/12/2022
84915	Tammy Johnson	4,550.00	7/27/2022
84920	Thomas M. Plunkard	4,500.00	7/27/2022
AP-03612156	Paycor, Inc.	4,489.73	7/8/2022
84827	AON Edge Insurance Agency Inc	4,232.00	7/27/2022
84865	Gaines Charter Township	4,051.25	7/27/2022
84838	Cameron Zvara	4,050.00	7/27/2022
84821	Alina Hevia / Lion Mice Productions, LLC	4,000.00	7/27/2022
84757	Governmental Consultant Services Inc.	4,000.00	7/12/2022
84869	GR Bikes, LLC	4,000.00	7/27/2022

Kent District Library
Check/Voucher Register - Check Register - Board Report
From 7/1/2022 Through 7/31/2022

Check Number	Vendor Name	Check Amount	Check Date
84829	Atlanta Capital Management Co, LLC	3,977.00	7/27/2022
AP-207146704128	Consumers Energy	3,518.65	7/5/2022
84899	Performance Assessment Network	3,505.00	7/27/2022
84893	Nelson Township	3,450.13	7/27/2022
84848	City Of Lowell	3,386.69	7/27/2022
AP-July 2022	PLIC - SBD Grand Island	3,370.07	7/1/2022
84925	Walker City Treasurer	3,325.00	7/27/2022
84891	Midwest Tape LLC	3,169.48	7/27/2022
84880	Juan Fernandez	3,000.00	7/27/2022
84812	Xerox Financial Services LLC	2,904.22	7/12/2022
84854	Corinne Roberts Illustration, LLC	2,900.00	7/27/2022
84879	Javon Stacks / Exotic Zoo	2,800.00	7/27/2022
84855	Critter Barn	2,700.00	7/27/2022
84751	ETrade Financial Corporate Services Inc. / Gradifi, Inc.	2,500.00	7/12/2022
84863	Foremost Insurance Co.	2,454.00	7/27/2022
84868	Golden Tiger Kung Fu Academy LLC	2,400.00	7/27/2022
84835	Bowne Township	2,394.00	7/27/2022
84862	Findaway World, Llc	2,331.27	7/27/2022
AP-251031	TelNet Worldwide, Inc.	2,330.28	7/25/2022
AP-9908620898	Verizon Wireless - MiFy Routers & Cell phones	2,313.60	7/5/2022
84800	Same Day Delivery, Inc	2,164.00	7/12/2022
84924	UAW Local 2600	2,128.02	7/27/2022
84886	Madcap Puppets and Education LLC	2,125.00	7/27/2022
84805	UAW Local 2600	2,112.57	7/12/2022
84738	Banner Life Insurance Company	2,104.99	7/12/2022
84784	Kushner & Company Inc	2,037.83	7/12/2022
84856	Derek Padula / Padula Publishing LLC	2,000.00	7/27/2022
84917	The ScribbleBooks Company, Inc	1,980.00	7/27/2022
84904	Robin Darling	1,750.00	7/27/2022
84804	Two Eagles Marcus, LLC	1,747.00	7/12/2022
AP-563807	123.Net, Inc	1,724.00	7/12/2022
84851	Clark the Juggler	1,687.50	7/27/2022
84857	DK Security	1,635.00	7/27/2022
84919	Thomas Klise/Crimson Multimedia	1,540.00	7/27/2022
84882	Lakeland Library Cooperative	1,526.75	7/27/2022
84820	Advanced Benefit Solutions, Inc / 44 North	1,507.00	7/27/2022
84878	Jason Smolinski	1,500.00	7/27/2022
84884	Legal Shield	1,485.45	7/27/2022
84791	Lifeworks (US) LTD.	1,424.43	7/12/2022
84822	Alpine Township	1,315.56	7/27/2022
84754	Findaway World, Llc	1,300.13	7/12/2022
84923	Tyrone Township	1,278.81	7/27/2022
84758	Grand Rapids Building Services	1,262.00	7/12/2022
AP-201096509878	Consumers Energy	1,252.64	7/7/2022
84748	DK Security	1,200.00	7/12/2022
84926	West Michigan Center for Arts and Technology	1,115.47	7/27/2022
84806	Unique	1,028.34	7/12/2022
84839	Candy Bandits LLC	1,000.00	7/27/2022
84864	Frederik Meijer Gardens & Sculpture Park	1,000.00	7/27/2022
84756	Cengage Learning	988.53	7/12/2022
84830	Automatic Door Service	974.95	7/27/2022
84834	Blackstone Audio Inc	923.08	7/27/2022

Kent District Library
Check/Voucher Register - Check Register - Board Report
From 7/1/2022 Through 7/31/2022

Check Number	Vendor Name	Check Amount	Check Date
84798	RNL Graphics Solutions, LLC	875.00	7/12/2022
84911	Spencer Township	875.00	7/27/2022
84731	Adam Harris	865.11	7/12/2022
84792	Nationwide	857.02	7/12/2022
84876	Home Repair Services of Kent County, Inc.	800.00	7/27/2022
84807	United States Treasury	797.94	7/12/2022
84816	ACP Entertainment, Inc.	767.50	7/27/2022
84819	Adolfo Valle	750.00	7/27/2022
AP-0004236384	Delta Dental Of Michigan	702.76	7/11/2022
AP-03631925	Paycor, Inc.	653.25	7/21/2022
84898	Pamela Vanderploeg	650.00	7/27/2022
84734	All Season Lawn Care	596.75	7/12/2022
84912	Staples Business Advantage	560.08	7/27/2022
84814	Aaron Liepman / Brickmaniac LLC	500.00	7/27/2022
84742	City Of East Grand Rapids	500.00	7/12/2022
84749	El Vocero	500.00	7/12/2022
84858	El Vocero	500.00	7/27/2022
84866	Cengage Learning	478.26	7/27/2022
AP-2461309	Arrowaste	469.01	7/18/2022
84803	Tsai Fong Books, Inc.	443.45	7/12/2022
84922	Town & Country Technologies	432.90	7/27/2022
84796	Riding for Ryan	400.00	7/12/2022
84842	Center Point Publishing	372.72	7/27/2022
84906	Sarah Ryder / The Hammock LLC	360.00	7/27/2022
84808	Vanguard Fire & Security Systems Inc	352.00	7/12/2022
84823	American Library Association	313.00	7/27/2022
84853	Comstock Park Rotary	309.00	7/27/2022
84867	Genius Phone Repair	301.49	7/27/2022
84746	Darius Quinn / Quinn Consulting Services	300.00	7/12/2022
84913	Susan VandenBerg / French Tarte LLC	300.00	7/27/2022
84745	Community Media Center	250.00	7/12/2022
84801	Staples Business Advantage	225.37	7/12/2022
AP-2911282-0622	Comcast Cable	223.90	7/11/2022
AP-015311	Medtipster.com, LLC.	222.88	7/20/2022
84828	Aqua Blue Aquarium Solutions	209.90	7/27/2022
84910	Shirley Bruursema	209.38	7/27/2022
84750	Enslow Publishing, LLC	203.40	7/12/2022
84815	Absopure Water Company	203.00	7/27/2022
84795	Performance Assessment Network	180.00	7/12/2022
84860	Employee Assistance Center (EAC)	170.00	7/27/2022
84730	Absopure Water Company	167.00	7/12/2022
AP-2036757-0622	Dte Energy	160.96	7/6/2022
84908	Sheri Glon	160.00	7/27/2022
84755	Foster, Swift, Collins & Smith, P.C.	157.50	7/12/2022
84892	Monica Walen	154.65	7/27/2022
84813	616 Media LLC	150.00	7/27/2022
84802	Susan Erhardt	149.61	7/12/2022
AP-CMALA2022	Charles R. Myers	140.92	7/28/2022
84811	Wolverine Printing Company	137.20	7/12/2022
AP-0021585-0722	Comcast Cable	126.90	7/25/2022
84861	ClearStar, Inc.	120.00	7/27/2022
84752	Everlasting Green Plantscape LLC	120.00	7/12/2022
84779	Jessica McLeod-Sopczynski	108.24	7/12/2022

Kent District Library
Check/Voucher Register - Check Register - Board Report
From 7/1/2022 Through 7/31/2022

Check Number	Vendor Name	Check Amount	Check Date
84817	Ada Mobile Wash	100.00	7/27/2022
84916	The Rosen Publishing Group, Inc.	96.00	7/27/2022
84809	Vital Records Holdings, LLC / VRC Companies, LLC	95.00	7/12/2022
84885	Leigh Verburg	85.20	7/27/2022
AP-9910145534	Verizon Wireless - MiFy Routers & Cell phones	83.10	7/6/2022
84875	Holly Goulet	82.21	7/27/2022
84907	Sheri Gilreath-Watts	81.25	7/27/2022
84781	Kalamazoo Sanitary Supply / KSS Enterprises	77.63	7/12/2022
84733	Advanced Ecosystems / FishGuy	75.00	7/12/2022
84760	Heart Of West Michigan United Way	63.00	7/12/2022
84873	Heart Of West Michigan United Way	63.00	7/27/2022
84735	Aquinas College	60.00	7/12/2022
84888	Marjory Kopp	59.99	7/27/2022
84783	Kurt Lardie	59.57	7/12/2022
84824	Amy Cadorniga	57.86	7/27/2022
84894	Nicole Lintemuth	57.50	7/27/2022
84782	Karen Small	56.44	7/12/2022
84921	Thomas Noreen	53.13	7/27/2022
84871	Grand Rapids Public Library	52.50	7/27/2022
84786	Madelyn Besaw	49.97	7/12/2022
84914	Sydney Khouri	47.69	7/27/2022
84900	Peter Dykhuis	47.50	7/27/2022
84739	Becca Stam	44.99	7/12/2022
AP-CM07-21-22	Charles R. Myers	43.13	7/28/2022
AP-CM06-16-22	Charles R. Myers	42.87	7/8/2022
84825	Andrew Erlewein	40.00	7/27/2022
AP-PW07-21-22	Sarah Ann Weller	38.13	7/28/2022
84843	Christine Mwangi	36.00	7/27/2022
84927	White Pine District Library	35.00	7/27/2022
84881	Kelsey Boersma	28.99	7/27/2022
84872	Hannah Lewis	27.66	7/27/2022
84780	Julia Allen	27.00	7/12/2022
AP-JulQgiv22	Qgiv Inc.	26.91	7/5/2022
84840	Capital Area District Libraries	25.60	7/27/2022
84909	Shiawassee District Library	25.00	7/27/2022
84846	Hillsdale Community Library	24.00	7/27/2022
84883	Lakeview School District	21.95	7/27/2022
84741	Byron Days Festival, Inc.	20.00	7/12/2022
84759	Grand Rapids Public Library	19.75	7/12/2022
84859	Elvia Myers	19.05	7/27/2022
84747	Deb Schultz	18.28	7/12/2022
84778	isolved Benefit Services	12.87	7/12/2022
84870	Grainger	12.53	7/27/2022
84826	Angela Hultgren	10.25	7/27/2022
84743	Wayne Public Library	10.00	7/12/2022
84740	Blackstone Audio Inc	7.95	7/12/2022
84831	Autumn Kegel	6.99	7/27/2022
AP-CM07-08-22	Charles R. Myers	6.25	7/28/2022
84793	Noordyk Business Equipment	0.23	7/12/2022
Report Total		1,233,838.75	

Director's Report

EAST GRAND RAPIDS BRANCH + AMY VAN ANDEL LIBRARY

The East Grand Rapids and the Amy Van Andel Library Branches have both enjoyed significant increases in visitor count the last three months, which is a direct result of Summer Wonder. The COVID-19 pandemic has helped both locations appreciate and take advantage of having large, open event spaces. The East Grand Rapids Branch is utilizing Collins Park and Wege Plaza as often as possible and The Township in Ada has allowed the Branch to use the large community rooms for all events which have been filled on multiple occasions!

This summer, the Amy Van Andel Library hired a full-time Adult Branch Librarian Angela Deckard and promoted Youth Branch Librarian Liz Wierenga to full-time. As a result, the library is expecting to have a much bigger impact on the community this fall. Ms. Deckard has already started working on outreach initiatives to connect with more adults and Ms. Wierenga will have more opportunities to get into the schools.

The East Grand Rapids Branch is also trying to expand adult programming this fall including Branch Librarian Kait DeKruyter's Adult Bingo program which begins in September. In addition, Branch Librarian Holly Goulet is coordinating the district's Lego League again, which is an excellent collaboration with East Grand Rapids Schools. Finally, The Friends of East Grand Rapids are excited to be bringing back author visits to the local schools this Fall. The last two years' author visits needed to be virtual but this year all three elementary schools are ready to host. This program is 100% funded by The Friends of East Grand Rapids and includes a free evening author talk open to the entire community. Branch Outreach & Programming Specialist Monica Walen has an incredible author lined up which will be announced once they are confirmed.

It's been a very fun and successful summer!



GAINES + KENTWOOD

The Gaines and Kentwood Branches both experienced an increase in patron attendance this summer, which staff were excited about. For many new staff, this was the first experience with Summer Wonder. This includes Regional Manager I Kiosha Jeltema, who joined the Branches in June, she stated “It was special seeing patrons, especially the youngest ones, come into our branches to submit their Summer Wonder forms. So many were excited to receive prizes for completing the challenge!”

Staff reported feedback from patrons who shared Summer Wonder programming was the first in-person activities many of them felt comfortable attending since the start of the pandemic. At the Kentwood Branch, programming was held in the larger community room and also outside when the weather permitted, which helped as a safety measure since COVID-19 is still a concern.

Teen Crew was successful and a welcome return to regular programming. Teen volunteers assisted with programming and Gather2Grow. The Gather2Grow program provided free lunches for minors in each community. Both Branches saw a good mix of regular lunch participants, as well as new faces.

KELLOGGSVILLE + WYOMING

Not only was this the first “normal” Summer Wonder in several years for veteran staff, but it was also the first “normal” Summer Wonder ever for recently hired librarians. The increased patron traffic and program attendance felt rejuvenating. Paint and Pop, Gather2Grow, Mama Bear and Baby Cub Support Group, and Storytimes were well-attended. The Summer Carnival, Cookies with Cops, and Touch -a-Truck programs were successful, large community events. The Branches plan to continue all of them next summer. Other programs had mixed success. The Branches’ evening Teen Zones programs were not attended as strongly as was hoped. They will be moving back to their typical after-school timeslot in the fall, also increasing frequency to twice per week. After a two-year hiatus, the Wyoming Book Discussion is still trying to find solid ground, with sparse attendance this summer. Branch Librarian Mara Deckinga is eager to start fresh with the program this fall. She has begun partnering with the Wyoming Senior Center to reach more patrons and spark more interest in the program. Attendance at all-ages performer programs was hit or miss. After many years of offering these programs on Tuesday evenings, we may schedule them earlier in the day next summer, based on the success of the large, community programs held at earlier times.

Branch Librarians Jason Kotarski and Adrianna Triche did an excellent job managing Teen Crew; providing teens with a positive volunteering experience. Staff at all levels appeared comfortable with the Summer Wonder process. Prizes were well-organized and communication was strong. A huge thanks to the Summer Wonder workgroup for planning so thoroughly.

Attendance at Kelloggsville summer programs continues to increase each year. The month of June was had a significant amount of Programming events. This was done intentionally to capitalize on the summer school attendance and activity in the high school building. The approach seemed to work well. The branch was busier this summer with more youth and families making use of the library. Gather2Grow lunches were popular with regular youth attendees.

KRAUSE MEMORIAL, NELSON + SPENCER

Across the board, 2022 Summer Wonder program attendance at Krause Memorial, Nelson, and Spencer Township Branches was up. The people in the community are happy to be getting out & about more and attending in-person events. The staff are excited to have capacity crowds again and are looking forward to seeing this trend continue into the fall.

This summer, Branch staff created weekly Facebook posts that listed all programs for the week. Patrons expressed appreciation for the posts, saying that the post helped with planning for the week. The staff will continue this practice going forward.

The Teen Crew was back in full force this summer! The crew has been very helpful, especially with the many summer programs and staff are hopeful that the crew will volunteer again during future summers. The Spencer Branch staff are also hoping that the Teen Crew will assist with some special projects beyond summer, such as helping The Friends of the Library with setting up and taking down the Fall Book Sale.

All three Branches hosted Gather2Grow and Lunches at the Library: The free meals were more popular than ever and appreciated by so many families, many of whom came every day for the lunches.



Featured Department

Community Engagement + Outreach

In 2022, the Community Engagement & Outreach Department partnered with many community organizations through events and reoccurring visits that reached 61,740* patrons by July. The Department has been present in more than 773* in-person events and 70* virtual visits so far, intentionally pursuing close relationships with stakeholders in areas not previously reached.

Using the principles of mobility, accessibility and flexibility, the Community Engagement Department identifies consistent ways to serve local organizations using three principles:

- **ACCESS:** customizing the organization's view (and consequent use) of KDL's existing collection, databases, space and staff talent.
- **PRESENCE:** showing up at the programs and supporting the events as the team's capacity allows.
- **REPRESENTATION:** amplifying the voice in any way possible, both inside and outside of KDL.

Some examples by category of these partnerships include:

- **Pre-schools:** Customized virtual and bookmobile visits to Head Start and Early Learning Neighborhood Collaborative La Escuelita, using Wimee's Words and the Bookmobile.
- **School/Districts:** Bookmobile school and community visits to Godfrey Lee, parent nights, North Kent Home School Co-op visits classroom groups, referrals from online high school program to other adult education options for patrons.
- **Pantries/Tutoring Centers:** KDL gives back by supporting North Kent Connect, United Church Outreach Ministry and Steams of Hope
- **Foster Care Group Homes/Detention Facilities and victim services:** Bookmobile and outreach visits to Bethany Christian Services Bridge Way, Kent County Juvenile Detention, Puertas Abiertas customized services and visits.
- **Trailer Parks & Apartment Buildings:** Gather to Grow visits to Brookhaven Community Park, Bloomfield Apartments and Country Meadows bringing lunch meals to families through the Feeding America partnership.
- **Senior Centers:** Branch partnership with the Bookmobile to visit Camelot Woods Senior Community in Rockford MI.
- **Government, Community Collaboratives/Chambers of Commerce:** Visits and trainings with West Michigan Hispanic Chamber of Commerce, Rockford Chamber of Commerce, GR Chamber of Commerce. Attending Community Collaboratives such as ENTF-Essential Needs Task Force, GSC-Great Start Collaborative, DVCCRT-Domestic Violence Community Coordinated Response Team, SAPAT-Sexual Assault Prevention Action Team, SAMRC-Sparta Area Migrant Resource Council
- **Community Events:** Presence in Township Parades, Touch a Truck, Day of the Zoo, Farmer's Appreciation Day, and Cultural Festivals
- **Townships:** Cannon Township's Little Free Library-- trustees have authorized an expenditure of up to \$1,000 for a brand-new Children's Little Free Library to be built!

This approach ensures alignment with existing needs and opportunities but also warrants the sustainability of KDL's strategic priorities in the future. To access public events please visit www.kdl.org/bookmobile. For private visits**, please contact outreach@kdl.org or call 616.784-2007.

The Community Engagement Work in KDL is coordinated by a dynamic, knowledgeable, and compassionate team under the direction of Randall Goble, Director of Engagement. Bookmobile Operators are Joyanne Huston-Swanson, Kevin Kammeraad + Kelaine Mish, Outreach Specialist Hannah Lewis and Community Engagement manager Sara Proaño.

* KDL's 2022 System Data Sheet

** Visits not open to the public such as classrooms, foster care facilities, etc.

GRATITUDE STORIES

Alpine Township Branch

A patron came in specifically to say he took his grandson to the Whitecaps game on 7/13, and they attended the KDL event there that day. He said his grandson had so much fun, and wanted to send along thanks and appreciation to the KDL staff who made the event happen. He said it was a wonderful idea and he hopes it happens again!

Englehardt (Lowell) Branch

"One of our young patrons regularly honors our branch with handwritten thank you letters, drawings and cartoons. This week, he shared the attached cartoon with us, and it made our staff members smile and laugh, almost as much as it made him laugh to share it with us. We have happily posted it in our break room to enjoy every day." Patron Amy R.

Kentwood (Richard L. Root) Branch

A patron's husband is going through Chemotherapy. They cannot thank the library enough for offering ebooks while he is unable to come into the library to browse.

Walker Branch

As I was talking with a mom about Summer Wonder and helping her get the reading logs and program guides for her children, I also gave her a pass for Millennium Beach and Splash Pad. She said "oh my gosh! My daughter had just asked me "Mom, I know it might cost a little bit of money, but do you think we could go to the splash pad at Millennium Park this summer?" " I thought that was so sweet that her child realized that there was a cost to do what she had requested, and the mom said her kids would be so excited that they would be able to visit the park for free!

"A young girl came into the library with her mom to get her first library card, and was amazed that she could check out more than one book! She also asked if she could bring some friends the next time she visited and was excited when I said we love having friends visit the library!" New Patron

A young patron, Cayden, came up to the desk to return a PS4 game with the disc in its sleeve outside the case, and explained, "I put the disc in the sleeve to make it easier for you; you all have to deal with grumpy customers all day long so anything to make your job and your life easier is easy for me to do!" Haha, we appreciate your thoughtfulness, Cayden!

Wyoming Branch

"Several weeks ago my wife and I ran into an IT project we could not handle. One of the librarians at the Wyoming Branch spent 20 minutes assisting us with a difficult issue. She was wonderful! We had to prove my wife's identification for the IRS. Someone stole her identity, filed a false tax return, and was trying to get a fraudulent tax refund. The steps the IRS required were far beyond our technological skill. We never would have succeeded without her. I come here often and always see the librarians assisting others. The staff here is always kind, polite, helpful, and patient. I think KDL is great!" Patron Carl B.

Katie Kudos

WINNERS FOR JULY 2022

BETH JOHNSTONE

CASCADE TOWNSHIP

NOMINATED BY SHAUNNA MARTZ

INCLUSIVE

BECAUSE ..."We recently visited the Cascade Township branch to observe the new text / phone for curbside. Both Tricia and Beth were great at sharing their knowledge and explaining everything to us. They even answered our numerous questions. I appreciate their patience and knowledge. We had a very successful Cascade Township branch visit."

SYDNEY KHOURI

PATRON SERVICES

NOMINATED BY JOEL KIBBEE

HELPFUL

BECAUSE..."Sydney is always willing to help and always has your back when you need it. I am glad we work in the same department."

SARA MOSELELY

NOMINATED BY JARED SIEGEL

POSITIVE

BECAUSE..."Sara stepped in to help me solve some last-minute issues with a program. I really appreciated the extra hand. Thank you, Sara!"

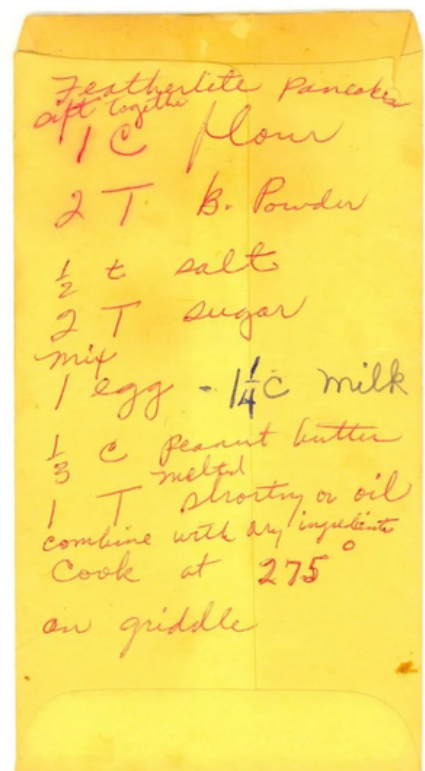
Do you know who has the World's Largest Library?

It is the Library of Congress. The Library of Congress has come a long way since Thomas Jefferson sold 6,487 of his own books to the US government for \$23,950 (that's almost half a million 2022 dollars) to rebuild the fledgling library after it was destroyed in the War of 1812.

Now the library's collection of more than 173 million items includes 40 million - plus books in 470 languages, as well as the world's largest collections of films, maps (5.6 million) and sheet music.

<https://www.loc.gov/visit/>

The Library also has a rough draft of the Declaration of Independence, Rosa Park's recipe for peanut butter pancakes (scrawled on the back of an envelope, see picture on right) and a Stradivarius violin made in 1704.



Upcoming Meetings + Dates of Interest

Upcoming Meetings

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

Budget Work Session
Board Meeting
Thursday, October 27, 2022
4:30 PM
KDL Service + Meeting Center

Dates of Interest

Literary Libations Gala +
Silent Auction
September 15, 2022

6:00 PM
Frederik Meijer Gardens

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

KDL Pension Meeting
November 18, 2022
1:00 PM
KDL Service + Meeting Center



Community Engagement and Outreach

Mobility | Accessibility | Flexibility

KDL 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
- Professional Development databases: kdl.org/community-resources
- Support for Entrepreneurs



VIRTUAL SERVICES

Innovating in the Virtual Space

- We provide online live virtual programming for families: wimee.tv
- We are 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
- 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 all our patrons
- ✓ Because we are members of the communities we serve



outreach@kdl.org



+1.616.784.2007



kdl.org/event-partnership-and-bookmobile-request



MONTHLY PROJECT REPORT

JULY 2022

- 1** New projects approved
- 20** Projects in approval queue
- 3** Declined



On Time	13
Late (At Risk)	3
Completed since 01/22	8

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

NEW!

Spectrum Health Educational Sessions

● **Project Lead:** Hennie Vaandrager **Approval Date:** 07.20.22
Status: On track **Due Date:** 11.15.22

This project is the result of on an exciting new partnership between KDL and Spectrum Health, which will provide informational sessions on the following topics: Senior Life Transitions (Wyoming Branch), Caregiver Support (Kentwood Richard L. Root Branch), and Parenting Adolescents (Nelson Township Branch). This free and interactive series will provide a place to talk, listen and learn from others in a safe and trusted setting, though not in a formal therapy capacity. These session are intended to educate, provide support, and provided those interested with referrals for additional resources. To remove potential barriers to access, registration will not be required.

Books for Newborns

● **Project Lead:** Sara Proaño **Approval Date:** 04.27.22
Status: On track **Due Date:** 10.31.22

Book distribution is underway, with delivery scheduled at Health Net, Metro Health, Cherry Health and Spectrum Physician Partners. Books have also been received at Great Start Collaborative and Trinity Health Santa Maria. Next, the project team is putting together a short video featuring project details and interviews with partners, to be shown to donors at the Literary Libations Gala in September. This video will highlight the full impact the Library has on the surrounding community, particularly when it comes to early literacy.

Circulation Moonshot: Collection Purchasing Philosophy

● **Project Lead:** Liz Guarino-Kozlowicz **Approval Date:** 02.02.22
Status: On track **Due Date:** 08.31.22

While one portion of the team is working on building a checklist for Collection Development Librarians to follow when reviewing patron recommendations, the other portion is working on talking points and training for staff, covering topics like "why we don't purchase every book that patrons request." Finished talking points will be reviewed by Leadership Team before approval.

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*

The process for ordering display supports continues to move forward. Operations Coordinator Missy Lancaster is obtaining product samples from a local metal fabricator, with plans to order materials for all branches by the end of the year.

Circulation Moonshot: Weeding Standards



Project Lead: Liz Guarino-Kozlowicz

Status: At Risk - Timeline

Approval Date: 06.30.21

Due Date: *new due date 10.31.22*

While simple modifications continue to be made to the existing weeding report, the project team looks forward to launching the new and improved weeding report in September. Systems Librarian Analyst Rochelle Ball continues to work with SirsiDynix to fine tune and test the reports.

Concerts for the Community



Project Lead: Randy Goble

Status: On track

Approval Date: 04.27.22

Due Date: 10.31.22

The project is rolling along smoothly with all tickets allocated to interested concert goers. A wrap-up meeting is scheduled to take place after the Frederik Meijer Gardens Concert Series finishes up in September. Until then, major tasks and deliverables for this project can be considered complete.

Data Dashboard Phase 1



Project Lead: Scott Ninemeier + Sheri Glon

Status: On track

Approval Date: 03.02.22

Due Date: 08.31.22

The Data Dashboard is coming along well, and staff excitement continues to steadily build. Project Co-Lead Sheri Glon has built an incredible tool using BlueCloud Analytics that is already saving staff time on finding valuable information. On August 31, further information regarding rollout and training will be shared with all Regional Managers, at which time they will also receive a personal dashboard login. The team plans to collect manager feedback on their experience shortly thereafter before finalizing training and rolling out the dashboard to all staff in September. All things taken into consideration, this project is expected to finish up only slightly later than the initially projected due date.

EDI Collection Audit / Tagging (Phase 2)



Project Lead: Tammy Schneider

Status: On track

Approval Date: 03.24.21

Due Date: 12.31.22

Collection tagging is now complete, and Collection Development Librarian Marie Mulder is currently double checking the finished spreadsheet of all tags and materials before handing it over to Systems Librarian Analyst Rochelle Ball for upload into KDL's integrated library system. Once started, this process will take approximately one to three days to complete. In the meantime, the project team is beginning to lay out a compelling marketing strategy and staff training.

Email Group Streamline + Update



Project Lead: Elvia Myers
Status: On track

Approval Date: 03.02.22
Due Date: 12.31.22

At last, guidelines have been established in regards to conventional naming standards for email addresses and distribution lists across the organization. With these new standards in mind, the team has divided up the more than 700 email addresses attached to kdl.org and are beginning to sort them based on whether or not they should be kept, deleted or investigated further. This is expected to be a bulk of the project work as there are often multiple names associated with only valid email address.

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

The project team has settled on two dates for Legal Aid of Western Michigan to conduct an information session on “Understanding Expungement: Can ‘Clean Slate’ Laws Help You?” These will be on September 14 and October 13 at the Lowell (Englehardt) and Wyoming branches, respectively.

KDL Way Service Vision + Training



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

Approval Date: 03.02.22
Due Date: 11.15.22

At the August 31 Regional Manager Summit (a training day at the KDL Service Center for all Regional Managers to collectively share feedback and support), Project Sponsor and Director of Human Resources + Organizational Development Brian Mortimore will update on further plans and next steps regarding Culturewise and the KDL Way in preparation for the systemwide roll out on October 3. In the meantime, the project team is hard at work planning KDL All Staff at the Frederik Meijer Gardens. Like the Regional Manager Summit, KDL All Staff brings all KDL employees together to celebrate successes, plan for the future and reunite under a shared vision and mission.

KDL Online Store



Project Lead: Dhanya Ravi
Status: On track

Approval Date: 06.22.22
Due Date: 10.31.22

As this project gets underway, the team is currently discussing the first deliverable of this project: Define criteria and basic needs surrounding a desirable online merchant system. Initial criteria include the ability for patrons to move multiple items to an online cart, pay via credit card and specify delivery details. An ideal eCommerce Site must also provide automated communications with customers, including delivery tracking, and must allow for easy reporting of inventory, sales, order status, etc.

New Cardholder Onboarding



Project Lead: Morgan Hanks
Status: On track

Approval Date: 04.27.22
Due Date: 11.15.22

As this project goes on, the team has been happily engaged in energetic discussion around a patron prize wheel related to this initiative. Categories of patron interest (like music or youth programming) have been successfully narrowed down and the team is fine-tuning copy for marketing materials. Webmaster Remington Steed is also hard at work creating a “Welcome to KDL!” landing page for the website, which will include links to all items listed in each interest category.

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*

As part of continued process improvements, the Finance Department has developed a new comprehensive credit card policy, which will be presented to the Board of Trustees for adoption in August. Additionally, budget season is officially underway, with budget templates delivered to all managers and a budget training session scheduled at the Quarterly All Manager's Meeting on August 12.

Systemwide WonderKnook Refresh



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

Approval Date: 09.23.21
Due Date: 11.30.22

Furniture vendor TMC is finalizing shop drawings for the Wonderknook pieces before they are sent to manufacturing. These drawings show complete and final details of the pieces, including colors and imprinted designs. Additionally, all installation and delivery details have been confirmed and finalized. This involved ensuring that each and every piece will be able to fit and be safely installed in their final positions within the branch. Some play tables and kitchens are expected to arrive in branch as early as the end of August. Loose parts pieces (aka manipulatives) that accompany each space and help to bring the space to life will be ordered after August 19 to ensure all spaces have as new of toys and other imaginative play items as possible when the Wonderknook pieces are officially installed.

BUILDING PROJECTS

Krause Memorial (Rockford)



Project Lead: Jennifer German
Status: N/A

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

The City of Rockford and the townships of Algoma, Cannon, and Courtland have established a fundraising committee and contracted with The Breton Group for a capital campaign. As of now, this committee has submitted an ARPA grant proposal with the County and is working on updating and strengthening the case for support (the original was written in 2018) in preparation.

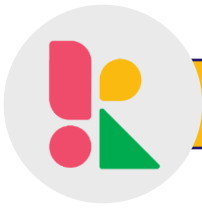
Walker



Project Lead: Craig Buno
Status: N/A

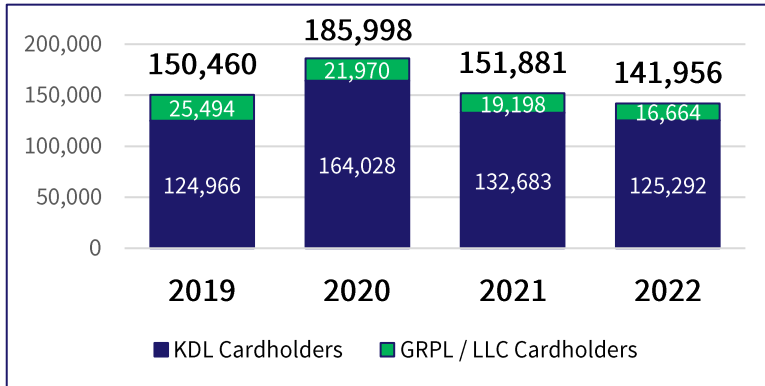
Approval Date: N/A
Due Date: N/A

A Request for Proposal (RFP) to explore an expansion of the current Walker Branch has been drafted and sent to the Walker Building Committee for them to review. Once the RFP is approved, an interested firm will be selected to assess the current building options. According to the city manager, this entire process is expected take over a year.



JULY 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.

2,167 Accounts Added in July:

- 1,831 New KDL Cardholders
- 228 New GRPL Cardholders
- 108 New LLC Cardholders

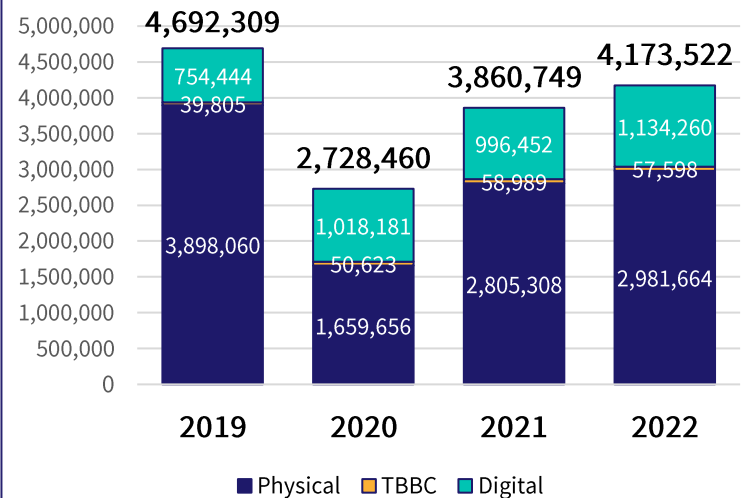
Note: In 2020, Library Card Challenge accounts were added to the KDL cardholder total when that program ended, and formerly expired accounts were reactivated through summer 2021 to more easily access digital resources. These accounts have now expired again.

Comparing to Previous Timeframes:

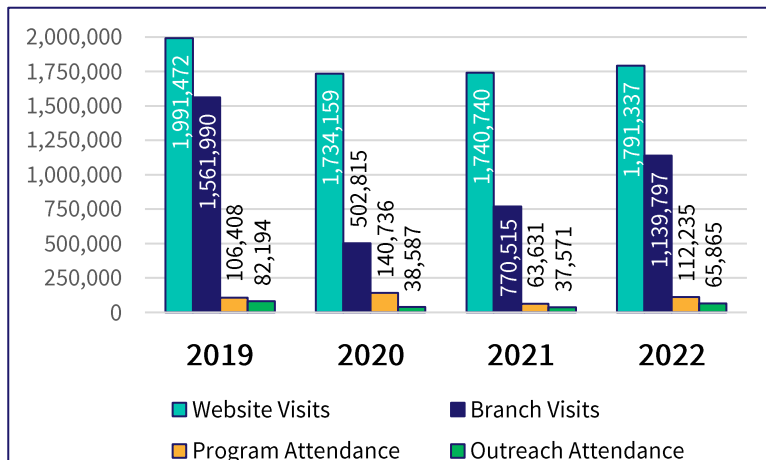
- **Physical Checkouts:** Down 7% from last month; Down 4% from 2021; Down 30% from 2019
- **Digital Checkouts:** Up 7% from last month; Up 21% from 2021; Up 49% from 2019
- **Visitor Count:** Down 4% from last month; Up 20% from 2021; Down 31% from 2019
- **Program Attendees:** Up 0.1% from last month; Up 68% from 2021; Up 24% from 2019

(See following page for more details)

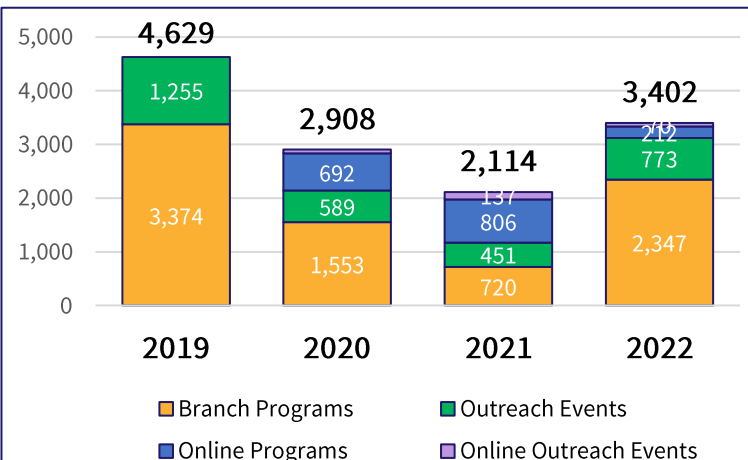
Circulation YTD:



People Served YTD:



Number of Events YTD:

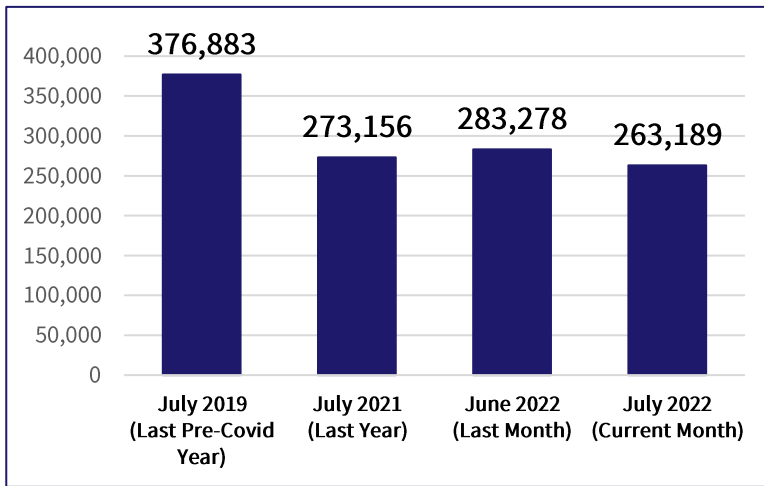




JULY 2022 STATISTICS IN-DEPTH

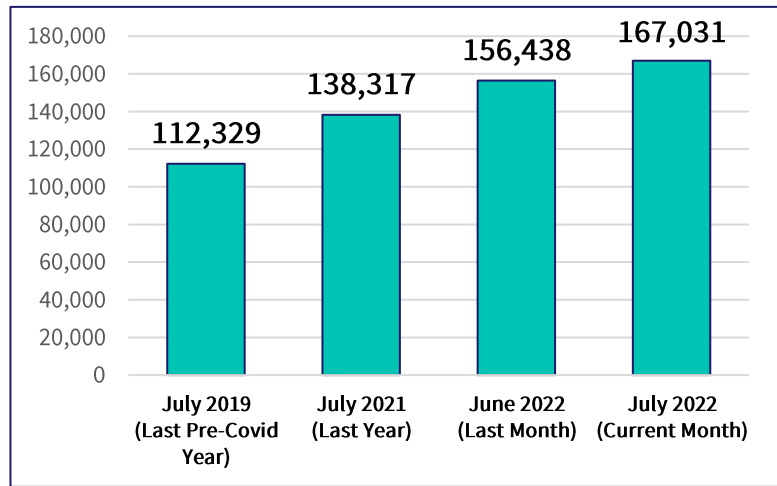
How have our basic statistics changed month-to-month and when compared to last year (2021), and compared to the last pre-COVID year of 2019?

Physical Items Checked Out:



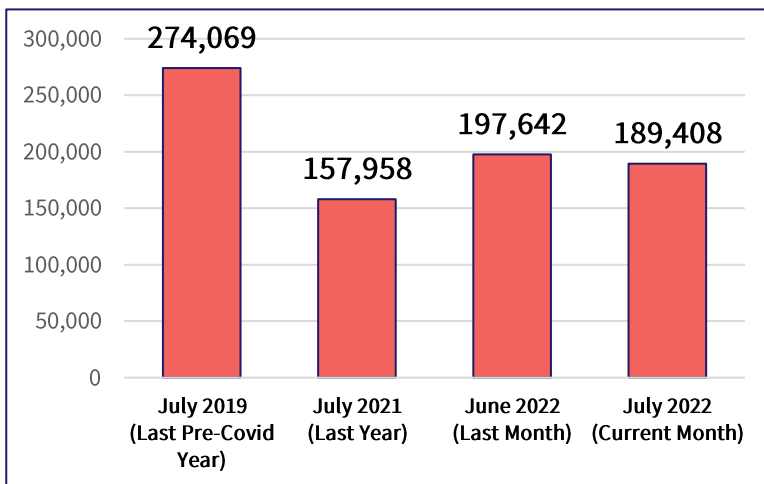
Physical checkouts are **down 7%** from last month, **down 4%** from the same month last year, and **down 30%** compared to the same month in 2019.

Digital Items Checked Out:



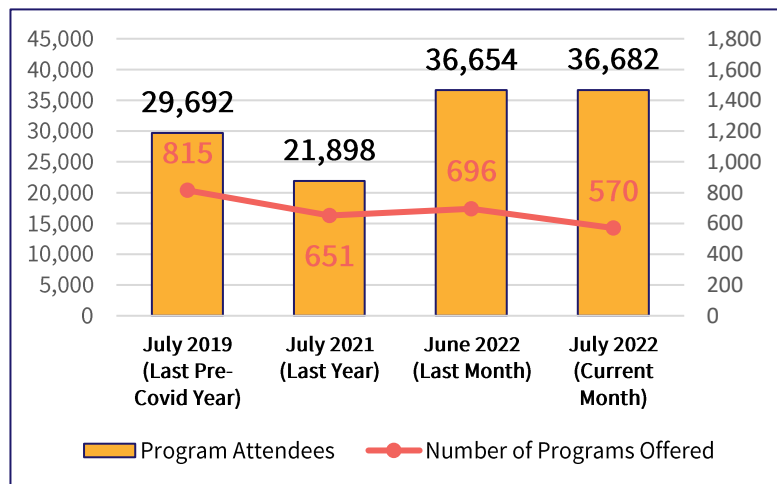
Digital checkouts are **up 7%** from last month, **up 21%** from the same month last year, and **up 49%** compared to the same month in 2019.

Visitor Count:



Branch visitors are **down 4%** from last month, **up 20%** from the same month last year, and **down 31%** compared to the same month in 2019.

Programs & Outreach:



Program & Outreach attendance is **up 0.1%** from last month, **up 68%** from the same month last year, and **up 24%** 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	351
2. <i>Dream Town</i> by David Baldacci	124
3. <i>Death of the Black Widow</i> by James Patterson	120
4. <i>Diary of a Wimpy Kid: Big Shot</i> by Jeff Kinney	118
5. <i>The Recovery Agent</i> by Janet Evanovich	114
6. <i>Sparring Partners</i> by John Grisham	112
7. <i>Run, Rose, Run</i> by Dolly Parton and James Patterson	108
8. <i>Nightwork</i> by Nora Roberts	105
9. <i>The Hotel Nantucket</i> by Elin Hilderbrand	104
10. <i>The Four Winds</i> by Kristin Hannah	103

All Physical Items (Most Holds):

<u>Title</u>	<u>Holds</u>
1. <i>Verity</i> by Colleen Hoover	328
2. <i>Book Lovers</i> by Emily Henry	241
3. KDL WiFi Mobile Hotspot	228
4. <i>Reminders of Him</i> by Colleen Hoover	220
5. <i>It Ends with Us</i> by Colleen Hoover	218
6. <i>The IT Girl</i> by Ruth Ware	182
7. <i>The Lost City</i> DVD	181
8. <i>The Seven Husbands of Evelyn Hugo</i> by Taylor Jenkins Reid	180
9. <i>Where the Crawdads Sing</i> by Delia Owens	177
10. <i>Ugly Love</i> by Colleen Hoover	150

OverDrive Items (Most Checkouts):

<u>Title</u>	<u>Checkouts</u>
1. <i>The Girl in His Shadow</i> by Audrey Blake	803
2. <i>Where the Crawdads Sing</i> by Delia Owens (audio)	699
3. <i>Where the Crawdads Sing</i> by Delia Owens	694
4. <i>Lessons in Chemistry</i> by Bonnie Garmus	347
5. <i>Lessons in Chemistry</i> by Bonnie Garmus (audio)	295
6. <i>Ugly Love</i> by Colleen Hoover (audio)	258
7. <i>Beach Read</i> by Emily Henry	229
8. <i>The Girl in His Shadow</i> by Audrey Blake (audio)	201
9. <i>It Happened One Summer</i> by Tessa Bailey	175
10. <i>Verity</i> by Colleen Hoover	167

OverDrive Items (Most Holds):

<u>Title</u>	<u>Holds</u>
1. <i>Verity</i> by Colleen Hoover	722
2. <i>The Seven Husbands of Evelyn Hugo</i> by Taylor Jenkins Reid	643
3. <i>Book Lovers</i> by Emily Henry	560
4. <i>It Ends with Us</i> by Colleen Hoover	534
5. <i>The Seven Husbands of Evelyn Hugo</i> by Taylor Jenkins Reid (audio)	420
6. <i>The Paris Apartment</i> by Lucy Foley	387
7. <i>The Hotel Nantucket</i> by Elin Hilderbrand	359
8. <i>The Paris Apartment</i> by Lucy Foley (audio)	345
9. <i>Book Lovers</i> by Emily Henry (audio)	328
10. <i>It Ends with Us</i> by Colleen Hoover (audio)	309

NEW HIRES	POSITION	EFFECTIVE
Jay DeVita-Krug	Shelver – Cascade	August 15
Dustin Arnett	Assistant Branch Librarian – Kentwood	August 15
Nathan Bartos	Branch Librarian – Grandville	August 15

PROMOTIONS & TRANSFERS	FROM	TO	EFFECTIVE
Audrey Searles	Shelver – Cascade	Assistant Branch Librarian – Cascade	July 18
Julia Cooke	Shelver – Amy Van Andel / Ada	Assistant Branch Librarian – Amy Van Andel / Ada	August 1
Kelly DeHaan	Seasonal Intern - Alpine	Assistant Branch Librarian – East Grand Rapids	August 15
Anna Hesselschwerdt	Branch Librarian – Walker	Branch Librarian – Alpine	August 22
Rachel Williamson	Programming Specialist – Service Center	Branch Librarian – Grandville	August 22
Rebecca Lindemulder	Assistant Branch Librarian – Byron Twp/Grandville	Substitute Assistant Branch Librarian	August 23
Diana Gray	Assistant Branch Librarian – Grandville	Assistant Branch Librarian Sub	September 9

DEPARTURES	POSITION	EFFECTIVE
Maddie Kogler	Shelver - Wyoming	August 4
Jack Van Drunen	Assistant Branch Librarian – Kentwood	August 8
Cathy Stanley	Shelver – Gaines Township	August 8
Christopher Brennan	Assistant Branch Librarian – East Grand Rapids	August 10
Broderick Bebout	Shelver – Cascade	August 16
Mabel Uhl	Assistant Branch Librarian – Wyoming	August 22
Immanuel Deliyannides	Assistant Branch Librarian – East Grand Rapids	August 23
Noah Chun	Shelver – Cascade	August 30
Dan Van Oeveren	Sub	August 31
Ian Gunnett	Patron Services Associate – Service Center	September 16
Vanessa Walstra	Regional Manager I – Cascade/Caledonia	September 23

OPEN POSITIONS	TYPE
Assistant Branch Librarian – Byron Township/Grandville	Part-time
Branch Outreach & Programming Specialist – Englehardt/Alto	Full-time
Shelver – Alpine/Tyrone Township	Part-time
Shelver – Cascade (4 positions)	Part-time
Shelver – Amy Van Andel / Ada	Part-time
Assistant Branch Librarian – Kentwood	Part-time
Assistant Branch Librarian – East Grand Rapids	Part-time
Shelver – Wyoming	Part-time
Programming Specialist – Service Center	Full-time
Regional Manager I – Cascade/Caledonia	Full-time
Assistant Branch Librarian – East Grand Rapids/Amy Van Andel	Part-time
Branch Librarian – Walker	Part-time

EMPLOYEE ANNIVERSARIES (SEPTEMBER)	BRANCH OR DEPARTMENT	LENGTH OF SERVICE
Susan Erhardt	Plainfield	30 years
Michelle Toren	Gaines Township	28 years
Rich Nagel	Information Technology	27 years
Beth Green	Gaines Township	21 years
Ali Kuchta	Collection Development	21 years
Dan Palasek	Marketing/Communications	20 years
Meredith Schickel	Byron Township	20 years
Sheri Glon	Project Management Office	17 years
Kathleen Knott	Gaines Township	13 years
Greg Lewis	Programming	13 years
Craig Buno	Walker/Alpine/Tyrone Township	12 years
Vanessa Fisk	Nelson Township/Sand Lake	10 years
Megan Russ	Grandville	9 years
Mary Valentine	Patron Services	9 years
Kaitlin Allen	Patron Services	8 years
Jaime Brooks	Plainfield	7 years
Courtnei Moyses	Kentwood	7 years

EMPLOYEE ANNIVERSARIES (SEPTEMBER)	BRANCH OR DEPARTMENT	LENGTH OF SERVICE
Olivia Yeadon	Krause Memorial	7 years
Jaci Cooper	Project Management Office	6 years
Betsy Riddell	Sub Pool	6 years
Donna Cowart	Tyrone Township	5 years
Kathy Lewis	Tyrone Township	5 years
Audrey Barker	Caledonia	4 years
Melissa English	Krause Memorial	4 years
Kelly Garvin	Walker	4 years
Maggie Maxwell	Nelson Township/Sand Lake	4 years
Margaret Taylor	Caledonia	4 years
Kati Doering	Patron Services	3 years
Jason Hetrick	Sub Pool	3 years
Margene Brewer	Kentwood	2 years
Alicia Maxwell	Krause Memorial	2 years
Jason Kotarski	Wyoming	1 year
Yannick Kpachavi	Kentwood	1 year
Kurt Lardie	Englehardt/Alto	1 year
Matt Wagenheim	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	X	X	X	X	X	X	X	X
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



RESOLUTION

Truth in Taxation—2022 Millage Tax Rate Request

MEETING INFORMATION

A regular meeting of the Library Board (the “Board”) of the Kent District Library (the “Library”) was held on August 18, 2022 at 4:30 PM.

The meeting was called to order by_____.

PRESENT: _____

ABSENT: _____

RESOLUTION

WHEREAS, the Kent District Library was established pursuant to the Kent District Library Agreement; and

WHEREAS, the district of the Kent District Library ("District") consists of the entire geographic area of Kent County except for the City of Grand Rapids, the City of Cedar Springs, Solon Township, Sparta Township, the Village of Sparta, and those portions of Bowne Township and Caledonia Township which are located within the Thornapple Kellogg school district; and

WHEREAS, pursuant to the District Library Establishment Act, 1989 PA 24, as amended (“DLEA”), the Board is authorized to levy a tax upon all taxable property within the District, provided that the districtwide tax is authorized by the electors of the District; and

WHEREAS, on August 5, 2014, the electors of the District authorized the Board to levy a districtwide property tax in the amount of 1.28 mills for ten (10) years (2014 through 2023, inclusive) to provide funds for district library purposes; and

WHEREAS, the Library held a public hearing on the proposed millage rate to be levied in 2022 at the regular meeting on August 18, 2022, and the hearing complied with the requirements of the General Property Tax Act, including MCL 211.24e (Truth in Taxation); and

WHEREAS, as authorized by the General Property Tax Act, the Library Board desires to levy the maximum permitted millage rate of 1.2355 mills;

NOW, THEREFORE, BE IT RESOLVED THAT:

1. The Board hereby certifies that the electors of the District approved a maximum annual tax rate of 1.28 mills (\$1.28 per \$1,000) for ten (10) years (2014 through 2023, inclusive) at an election held on August 5, 2014 to be used for district library purposes.
3. Pursuant to Act 24, the Board hereby levies on December 1, 2021, a property tax upon all taxable

property within the District in the amount of 1.2355 mills (1.2355 per \$1,000) on the taxable value of such property, as finally equalized, to provide funds for district library purposes.

4. The Board hereby certifies that the millage to be levied on all taxable property in the District has been reduced, if necessary, to comply with Article 9, Section 6 of the Michigan Constitution of 1963 and that the millage to be levied has also been reduced, if necessary, to comply with MCLA 211.24e and 211.34.
5. The Executive Director is hereby authorized and directed to provide a certified copy of this Resolution and the 2022 Tax Rate Request on Michigan Department of Treasury Form L-4029 to the Kent County Clerk, the Kent County Equalization Department, and to each Township and City Clerk included in the District in the form attached as Exhibit A.

THE FOREGOING RESOLUTION was adopted on a motion made by _____ and seconded by _____. Upon a roll call vote, the following voted aye: _____. The following voted nay: _____. The Chair declared the motion carried and the Resolution duly adopted on the 18th day of August 2022.

Adopted this 18th day of August, 2022.

RESOLUTION DECLARED ADOPTED.

CERTIFICATION

I HEREBY CERTIFY that the foregoing is a true and complete copy of a resolution adopted by the Board of Trustees of the Kent District Library, County of Kent, Michigan, at a regular meeting held on August 18, 2022, and that said meeting was conducted and public notice of said meeting was given pursuant to and in full compliance with the Open Meetings Act, being Act 267, Public Acts of Michigan, 1976, and that the minutes of said meeting were kept and will be or have been made available as required by said Act.

Dated: August 18, 2022

Sheri Gilreath-Watts, KDL Board Secretary

**PLEASE READ THE
ENCLOSED
INSTRUCTIONS
CAREFULLY.**

As the representatives for a local government unit named above, we certify that these requested tax levy rates have been reduced, if necessary, to comply with the state constitution (Article 9, Section 31), and that the requested levy rates have also been reduced, if necessary, to comply with MCL Sections 211.24e, 211.34, and for LOCAL school districts which levy a Supplemental (Hodg Hammess) Millage. MCL 380.121(1)(3).

PLEASE ENTER REQUESTED MILEAGE IN COLUMN'S 10 AND/OR 11

¹⁰Under Truth in Taxation, WCL Section 21-1.2(a), the governing body may decide to levy a rate which will not exceed the maximum authorized rate allowed in column 3. A public hearing and determination is required for an operating law which is larger than the base tax rate but not larger than the rate in column 3.

**** IMPORTANT:** See instructions on the reverse side for the correct method of calculating the millage rate in column (5)

2022 Planned Branch + System Closings

*****CHANGES MADE TO CHRISTMAS DAY
(OBSERVED), MONDAY, DECEMBER 26*****

HOLIDAY CLOSINGS

New Year's Day (Observed)	Friday, December 31, 2021	Service Center Closed, Patron Services Department & Branches Remain Open until 5PM
New Year's Day	Saturday, January 1	All locations closed
Martin Luther King	Monday, January 17	All locations are closed to the public & staff will report to work for a day of Community Service
*Easter	Sunday, April 17	All locations closed
Memorial Day	Monday, May 30	All locations closed
Independence Day	Monday, July 4	All locations closed
Labor Day	Monday, September 5	All locations closed
Thanksgiving Day	Thursday, November 24	All locations closed
Christmas Eve (Observed)	Friday, December 23	Service Center Closed, Patron Services Department & Branches Remain Open until 5PM
Christmas Eve	Saturday, December 24	All locations closed
Christmas Day	Sunday, December 25	All locations closed
Christmas Day (Observed)	Monday, December 26	*****All locations closed ***** Service Center Closed, Patron Services Department & Branches Remain Open until 5PM
New Year's Eve	Saturday, December 31	Normal Branch Hours

*unpaid KDL Holiday

BRANCH IN SERVICES

Tuesday, November 8 Election Day

Comstock Park + Plainfield
East Grand Rapids + Ada

Friday, November 11 Veteran's Day

Alpine, Walker + Tyrone
Alto + Lowell
Byron + Grandville
Caledonia + Cascade
Rockford, Nelson + Spencer
Wyoming + Kelloggsville
Gaines + Kentwood

Wednesday, November 30

Back up date to be held ONLY in the event of inclement weather or other unforeseeable circumstances (invitations will be sent out for awareness and posted on calendar@kdl.org)

OTHER CLOSINGS

- **ALL STAFF** Meeting will be held on Monday, October 3, 2022 at Frederik Meijer Gardens
- All locations will be closed on Sundays from Memorial Day weekend through Labor Day weekend May 30, 2022 through September 5, 2022.



KENT DISTRICT LIBRARY BOARD OF TRUSTEES 1st 2022

BUDGET AMENDMENT – EXPLANATION OF REQUESTED AMENDMENT

The following suggested amendment to the General Fund budget is designed to reflect the decrease in overall anticipated revenues for 2022 and increase in overall expenditures for 2022. The budget amendment is proposed to keep KDL within the requirements of the State Budgeting Act. The composition of the proposed budget amendment has been reviewed by the Leadership Team and the components of the various items in the proposed amendment were developed based upon consultation with KDL managers and reflect changes in operations that have occurred subsequent to the development of 2022 budget last fall. The impact of the amendment is to increase the amount of fund equity that is anticipated to be used in fiscal year 2022 by \$560,643. Attached to this document is a summary of the proposed changes by budget area and below are explanations for some of the more significant items:

1. \$400,000 Decrease to Interest Income

This decrease is necessary to reflect the investment valuation decreases that have occurred and are expected to continue in 2022.

2. \$306,000 Net Increase to Physical and Digital Collections

This increase is to cover an additional appropriation for collection materials. This increase restores the decrease to the collections budget in the original 2022 budget and replaces collection materials that have been purged in 2022.

3. \$186,450 Increase to Maintenance and Utilities

The increase is to cover the increased usage fees for hotspots across KDL. The service fees for the additional hotspots received via our federal reimbursement program are more than anticipated in the original 2022 budget.

4. Revenue Increases of \$207,000 in total

Other revenues increase is to reflect the larger than expected experience rebate on our health insurance plan. The State sources increase reflects the larger than anticipated state aid payments received.

5. Expenditure Decreases for Employee Benefits and Capital Outlay

Employee benefits decrease reflects lower than anticipated other benefit costs. Capital outlay expenditures have been decreased to reflect lower capital expenditure project costs.



RESOLUTION

First 2022 Budget Amendment

MEETING INFORMATION

A regular meeting of the Library Board (the "Board") of the Kent District Library (the "Library") was held at the Kent District Library Service Center, on August 18, 2022 at 4:30 PM.

The meeting was called to order by _____.

PRESENT: _____

ABSENT: _____

RESOLUTION

WHEREAS, pursuant to Act 2, Public Acts of 1968, MCL 141.421 et seq., as amended, it is necessary for the Board of the Kent District Library to adopt a General Fund Budget supported by the Library's millage levy, and to amend a budget when resources so dictate.

NOW, THEREFORE, BE IT RESOLVED THAT:

The Board hereby approves and adopts the General Fund Budget Amendment for 2022 attached hereto and made a part hereof.

THE FOREGOING RESOLUTION was adopted on a motion made by _____ and seconded by _____. Upon roll call vote, the following voted aye: _____. The following voted nay: _____. The Chair declared the motion carried and the Resolution duly adopted on the 18th day of August 2022.

RESOLUTION DECLARED ADOPTED.

CERTIFICATION

I HEREBY CERTIFY that the foregoing is a true and complete copy of a resolution adopted by the Board of Trustees of the Kent District Library, County of Kent, Michigan, at a regular meeting held on August 18, 2022, and that said meeting was conducted and public notice of said meeting was given pursuant to and in full compliance with the Open Meetings Act, being Act 267, Public Acts of Michigan, 1976, and that the minutes of said meeting were kept and will be or have been made available as required by said Act.

Dated: August 18, 2022

Charles Myers, KDL Board Chair

Sheri Gilreath-Watts, KDL Board Secretary

KENT DISTRICT LIBRARY
GENERAL FUND BUDGET AMENDMENT #1
August 18, 2022

	Original 2022	8/18/2022	8/18/2022
REVENUES:	Budget	Amendment Change	Amendment #1 Totals
Property Taxes	25,043,883	-	25,043,883
Penal Fines	550,000	-	550,000
Charges for services	35,000	-	35,000
Interest Income	60,000	(400,000)	(340,000)
Public Donations	275,000	-	275,000
Other Revenue	1,237,095	137,000	1,374,095
State Sources	854,073	70,000	924,073
Transfers In	-	-	-
TOTAL REVENUES & OTHER FINANCING SOURCES	28,055,051	(193,000)	27,862,051

EXPENDITURES:			
Salaries and Wages	13,219,957	-	13,219,957
Employee Benefits	3,770,066	(126,000)	3,644,066
Collections - Digital	2,499,083	(100,000)	2,399,083
Collections - Physical	1,977,793	406,000	2,383,793
Supplies	769,604	24,050	793,654
Contractual and Professional Services	2,010,454	38,550	2,049,004
Programming and Outreach	419,545	6,000	425,545
Maintenance and Utilities	2,806,489	186,450	2,992,939
Staff Development	270,746	34,000	304,746
Board Development	12,000	5,000	17,000
Other Expenditures	937,445	19,400	956,845
Capital Outlay	2,195,070	(125,807)	2,069,263
Transfers Out	-	-	-
TOTAL EXPENDITURES & OTHER FINANCING USES	30,888,252	367,643	31,255,895

REVENUES OVER (UNDER) EXPENDITURES	(2,833,201)	(560,643)	(3,393,844)
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Kent
District
Library



POLICY MANUAL

EDITS August 2022

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POLICY MANUAL

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BUDGET + FINANCE

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KDL POLICY 5.1

INVESTMENTS

LAST REVISED 9.23.21

1. STATEMENT OF PURPOSE

It is the policy of Kent District Library to invest its funds in accordance with the investment objectives listed below in order to meet the daily cash flow needs of the Library while complying with all state statutes governing the investment of public funds.

2. SCOPE OF POLICY

This investment policy applies to all financial assets of Kent District Library. These assets are accounted for in the various funds of the Library and include the general fund, special revenue funds, debt service funds, capital project funds, enterprise funds, internal service funds, fiduciary funds, permanent funds, and any new fund established by Kent District Library.

3. INVESTMENT OBJECTIVES

The primary objectives, in priority order, of Kent District Library's investment activities shall be:

- a. **Safety** – Safety of principal is the foremost objective of the investment program. Investments shall be undertaken in a manner that seeks to ensure the preservation of the capital in the overall portfolio.
- b. **Diversification** – The investments will be diversified by security type and institution in order that potential losses on individual securities do not exceed the income generated from the remainder of the portfolio.
- c. **Liquidity** – The investment portfolio shall remain sufficiently liquid to meet all operating requirements that may be reasonably anticipated.
- d. **Return on Investment** – The investment portfolio shall be designed with the objective of obtaining a market average rate of return during budgetary and economic cycles while taking into account investment risk constraints and liquidity needs. Return on investment is of secondary importance compared to the safety and liquidity objectives.

4. DELEGATION OF AUTHORITY TO MAKE INVESTMENTS

Authority to manage the investment program is derived from [MCL 397.182](#). Management responsibility for the investment program is hereby delegated to the Board Treasurer (or Director of Finance as designee of the Board Treasurer) who shall establish written procedures and internal controls for the operation of the investment program consistent with this investment policy. Procedures shall include references to: Safekeeping, delivery vs. payment, investment accounting, repurchase agreements,

wire transfer agreements, collateral/depository agreements, and banking service contracts. No person may engage in an investment transaction except as provided under the terms of this policy and the procedures established by the Board Treasurer. The Board Treasurer shall be responsible for all transactions undertaken and shall establish a system of controls to regulate the activities of subordinate officials.

The Board Treasurer may delegate any day-to-day functions under this investment policy to the Director of Finance as his or her designee.

5. LIST OF AUTHORIZED INVESTMENTS

Kent District Library is limited to the following investments authorized by Public [Act 20 of 1943](#), as amended and may invest in the following:

- a. The Kent County Investment Pool ~~or other investment pools, an investment~~ pool organized under the [Local Government Investment Pool Act, 1985 PA 121](#), MCL 129.141 et seq.
- b. Bonds, securities, and other obligations of the United States or any agency or instrumentality of the United States.
- c. Certificates of deposit, savings accounts, deposit accounts or depository receipts of a financial institution as defined in MCLA 129.91 provided that the financial institution is eligible to be a depository of funds belonging to the state under a law or rule of the State of Michigan or the United States.
- d. Repurchase agreements consisting of instruments listed in b., above.

6. AUTHORIZED FINANCIAL DEALERS & INSTITUTIONS

Cash equivalents or deposits shall be authorized with those Financial Institution(s) through a Resolution by the Board of Trustees, to perform the banking function of the Organization. The approved financial institution shall certify that they have: (1) received KDL's investment, (2) have read the policy, and (3) will comply with said terms of the policy.

7. STATEMENT CONCERNING SAFEKEEPING AND CUSTODY

All security transactions, including collateral for repurchase agreements and financial institution deposits, entered into by Kent District Library shall be on a cash basis. Securities may be held by a third party custodian designated by the Board Treasurer (or Director of Finance as designee of the Board Treasurer) and evidenced by safekeeping receipts as determined by the Board Treasurer (or Director of Finance as designee of the Board Treasurer).

8. STANDARD OF PRUDENCE

The Board Treasurer (and the Director of Finance as designee of the Board Treasurer) shall make such

investments and only such investments as a prudent person would make in dealing with the property of another having in view the preservation of the principal and the amount and the regularity of the income to be derived.

9. STATEMENT OF ETHICS

The Board Treasurer, the Director of Finance as designee of the Board Treasurer, and any other Board members and staff involved in the investment of funds shall refrain from personal business activity that could conflict with the proper execution and management of District Library investments or that could impair their ability to make impartial investment decisions.

10. INVESTMENT ACTIVITY REPORT

The Board Treasurer and the Director of Finance shall provide monthly reports to the Board concerning the investment of District Library funds. The Director of Finance shall provide a detailed annual investment report, including account and fund information, ~~during the annual budget work session~~. The KDL Board will annually designate its depositories and/or its investment ~~advisors~~ ~~for advisors for~~ the coming year during the adoption of the budget.

KDL POLICY 5.1.1

ANNUAL BUDGET + ADJUSTMENTS

LAST REVISED 8.15.19

The Kent District Library Board of Trustees will establish an annual budget at its November meeting for the following calendar year. The Executive Director and Director of Finance will present the annual budget with historical data and future projections to the Board at its annual budget work session in October.

The budget is a working document. Changes in projections, projects, or unknown events are cause for variations from budget to actual numbers. As such, during the course of the fiscal year (January – December), budget adjustments will be presented by the Executive Director and Director of Finance to the Board as needed to keep the budget accurate. Budget adjustments will be requested as needed.

KDL POLICY 5.1.2

FUND BALANCE

LAST REVISED 8.15.19

This policy has been adopted by the Kent District Library Board of Trustees to address the implications of Governmental Accounting Standards Board (GASB) Statement No. 54. The policy is created in consideration of unanticipated events that could adversely affect the financial condition of the Library and jeopardize the continuation of public services. This policy will ensure that the Library maintains adequate fund balances and reserves in order to:

- Provide sufficient cash flow for daily financial needs;
- Offset significant economic downturns or revenue shortfalls;
- Provide funds for unforeseen expenditures related to emergencies; and
- Secure and maintain investment grade bond ratings.

The following definitions of fund types will be used in reporting governmental fund activity. The Library may or may not report all fund types in any given reporting period based on actual circumstances and activity.

General Fund – used to account for all financial resources not accounted for and reported in another fund.

Special Revenue Fund – used to account and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specific purposes other than debt service or capital projects.

Debt Service Fund – used to account for all financial resources restricted, committed, or assigned to expenditures for principal and interest.

Capital Projects Fund – used to account for all financial resources restricted, committed, or assigned to expenditures for the acquisition or construction of capital assets.

Permanent Funds – used to account for resources restricted to the extent that only earnings, and not principal, may be used for purposes that support the Library's objectives.

Internal Service Fund – used to report an activity that provides services or goods to departments of the library on a cost-reimbursement basis.

The following categories will be used to report governmental fund balances in accordance with the definitions provided by GASB Statement No. 54:

Non-spendable Fund Balance – amounts that cannot be spent because they are either not in a spendable form or are legally or contractually required to be maintained intact. *Classification of non-spendable amounts will be determined before all other classifications and consist of the following:*

- The Library will maintain a fund balance equal to the balance of any long term outstanding balances due from others;
- The Library will maintain a fund balance equal to the value of inventory balances and prepaid items unless those items are offset with liabilities and actually result in fund balance;
- The Library will maintain a fund balance equal to the principal of any permanent funds that are legally or contractually required to be maintained intact; and
- The Library will maintain a fund balance equal to the balance of any land or other nonfinancial assets held for sale.

Restricted Fund Balance – amounts that can be spent only for specific purposes stipulated by the constitution, external resource providers, or through enabling legislation.

Committed Fund Balance – amounts that can be used only for the specific purposes determined by a formal action of the KDL Board. (*Authority to Commit:* a majority vote is required to approve a commitment and a two-thirds majority vote is required to remove a commitment.)

Assigned Fund Balance – amounts intended to be used by the Library for specific purposes, but do not meet the criteria needed to be classified as restricted or committed. In governmental funds, other than the General Fund, the assigned fund balance represents the remaining amount that is not restricted or committed. (*Authority to Assign:* the KDL Board delegates to the Director of Finance the authority to assign amounts to be used for specific purposes. Such assignments cannot exceed the available [spendable, unrestricted, uncommitted] fund balance in any particular fund.)

Unassigned Fund Balance – is the residual classification for the Library's General Fund and includes all spendable amounts not included in the other classifications. In other funds, the unassigned classification is used to report a deficit balance from overspending amounts that have been designated as restricted, committed, or assigned.

The following guidelines address the classification and use of fund balance in governmental funds:

Classifying Fund Balance Amounts – Fund balance classifications indicate the nature of the net resources that are reported in a governmental fund. An individual governmental fund may include non-spendable resources and amounts that are restricted, committed, or assigned, or any combination thereof. The General Fund may also include an unassigned amount.

Encumbrance Reporting – Encumbering amounts for specific purposes for which resources have already been restricted, committed, or assigned should not result in separate display of encumbered amounts. Encumbered amounts not previously restricted, committed, or assigned, will be classified as committed or assigned based on the definitions and criteria set forth in GASB Statement No. 54.

Prioritization Of Fund Balance Use – When an expenditure is incurred, when both restricted and unrestricted (committed, assigned, or unassigned) amounts are available, it will be the policy of the Library to consider restricted amounts to have been reduced first. If an expenditure is made that is applicable to any of the unrestricted fund balance classifications, it will be the policy of the Library to reduce committed amounts first, followed by assigned amounts, and then unassigned amounts.

Minimum Unassigned Fund Balance – The Board has designated a minimum unassigned fund balance for the Library's General Fund of 15-20 percent of the subsequent year's budget. 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. The Executive Director and Director of Finance will provide a report of the fund balance as part of setting the annual budget, approving budget adjustments, or as requested.

KDL POLICY 5.2

PURCHASING POLICY

LAST REVISED 4.15.21

This policy provides the framework for the purchase of all goods and services by Kent District Library personnel. The purchase of goods or services needed by Kent District Library shall be made using sound purchasing practices and business procedures to ensure the timely receipt of goods, services and works of improvement of a quality appropriate to the needs of the Library at the lowest responsible costs. Guidance and direction for the implementation of this policy and the related acceptable procedures and best practices will be governed by administrative guidelines produced by the Finance Department.

Reason for Policy:

- Provide clear direction to all Kent District Library staff and vendors on the purchasing process.
- Provide for institutional consistency, discipline and accountability over all funds entrusted to Kent District Library by taxpayers, donors and other sources of funding.
- Avoid the intent and appearance of unethical or compromising practice in relationships, actions, and communications.
- Avoid any personal business or professional activity that would create a conflict between personal interests and the interests of Kent District Library.
- Promote positive supplier relationships through professionalism, courtesy and impartiality.
- Ensure procurement is open, non-discriminatory, and fair to all who participate. Additionally, we actively seek to provide opportunities for diverse and small local businesses.

The purchases of all goods and services, unless noted by exemption, are subject to the requirements and restrictions in this policy. No purchase of goods or services on Kent District Library's behalf may be made in any manner, which violates this policy. The amounts below, "Commitment to Purchase", shall be applied to orders, contracts, agreements, and any other similar arrangement, which obligates or commits Kent District Library's funds to purchases at these levels. Splitting orders, contracts, or agreements to circumvent these limits is prohibited.

Approval Thresholds

For individual purchase transactions and commitments, the Executive Director and Director of Finance are each authorized to make purchases for all items when the cost per item is under \$25,000. For individual purchases transactions and commitments when the cost per item exceeds \$25,000 and is under \$50,000, the Executive Director and Director of Finance are authorized to make purchases after obtaining a minimum of three quotations. The above-noted purchases require the signatures of both the Executive Director and the Director of Finance.

For Commitments to Purchase costing over \$50,000, a Request for Proposal (RFP) will be generated and a bid process will be used. RFPs will be available on the Kent District Library's website and shall be

advertised once a week for two consecutive weeks in at least one print and one online newspaper of general circulation within Kent County and on other electronic sites that are standard platforms for the goods or services that are being purchased. The Library Board of Trustees' approval is required prior to awarding the contract for such goods or services. Kent District Library reserves the right to accept or reject any or all bids, to waive defects or irregularities in any bid, or to accept or eliminate any portion of any bid.

When necessary, Kent District Library personnel responsible for making the purchase may reach out to one vendor for an estimate so Kent District Library personnel can determine the appropriate approval process. If a quote/competitive proposal/RFP process is determined to be required by Kent District Library personnel, this estimate shall not replace the required quotes, competitive proposals, or RFP responses and the vendor shall be responsible for responding to the same requests required of the other potential vendors. The same information shared with the vendor providing the estimate shall be shared with all other potential vendors and the vendor providing the estimate will not receive preferential treatment.

The following purchases are exempt from the approval thresholds and quote requirements as outlined in this policy and may be awarded without obtaining quotes and/or Library Board of Trustees' approval if the price is considered to be reasonable by the Executive Director or Director of Finance:

- Goods or services accepted by grant, gift, or bequest
- Water, sewer, steam, gas, electrical utility, and telephone services
- Library materials (including but not limited to items such as books, databases, subscriptions)
- Other regularly recurring expenditures as approved by the Executive Director and Director of Finance

Notwithstanding any other provision of this Section 5.2, the Board may waive the requirement for bids for the purchase of goods and services if the Board determines that such action is in the best interest of Kent District Library under the circumstances of a particular contract.

Sole Source Purchases

The number of bids or quotes requirement can be foregone if the purchase can only be made from a single source. Justification for each sole source purchase shall be documented in writing and approved by the Library Board of Trustees prior to any purchase. The sole source justification does not relieve the responsibility of the purchaser to obtain a fair and reasonable price. Sole source purchases may include:

- Product or service is available from only one vendor
- Purchase must match an existing product or service
- There is a compelling and valid interest in selecting a particular vendor
- The proposed vendor is uniquely qualified to provide the product or service

Emergency Purchases

If there is evidence of imminent danger to persons or property and when deemed necessary to guarantee the safety of patrons, staff, and visitors, emergency purchases may be authorized by the Executive Director or his/her designee in excess of the \$25,000 limit outlined above. Emergency purchases may also be necessary if there is an occurrence of technology failure, technology security breach, or other circumstances caused by forces of nature. Prior to authorizing these emergency purchases, the Executive Director must consult with the Chairperson of the Library Board of Trustees or his/her designee. The Executive Director shall document the reason for any emergency purchase and inform the Library Board of Trustees at the next regularly scheduled meeting.

Contracts

The Kent District Library will have outside legal counsel evaluate all new contracts with a Commitment to Purchase of greater than \$50,000. The Kent District Library shall have the option of renewing expired contracts (up to two times) provided a fair price can be negotiated and the Kent District Library has determined the renewal to be in its best interest. Renewal terms shall not require Library Board of Trustees approval, with the exception of audit and legal services. These services are commissioned by the Library Board of Trustees and will need to be renewed by a majority vote upon contract expiration.

Non-discrimination

When soliciting and selecting vendors, Kent District Library shall not in any way discriminate against any vendor because of age, race, color, religion, marital status, sex/gender, pregnancy, sexual orientation, gender identity, gender expression, height, weight, national origin, disability, political affiliation, familial status, veteran status or genetics and/or any other legally protected class not heretofore mentioned. Nor shall Kent District Library patronize, or continue to patronize vendors known to practice any form of discrimination.

Government Contracts

To obtain the benefits of volume purchasing or reduced administrative expenses when purchasing similar goods and services, Kent District Library may utilize existing governmental contracts. Examples of these could be from the State of Michigan, the Regional Education Media Center (REMC), MiDeal, Sourcewell, MiCTA, and NCPA. If an existing, beneficially priced agreement is active, the Kent District Library may forego its normal quoting or bidding process and negotiate for goods and services using the terms of another governmental unit's contract. Any purchase through this process must be documented on the purchase order, with reference to the governmental unit and contract number.

Universal Service Administrative Co. Funding

For all eRate eligible products and services Kent District Library has applied or will be applying for Universal Service Administrative Co. (USAC) funding or reimbursement, the Kent District Library shall forego the policy outlined here and instead follow the competitive bid process as required by USAC.

KDL POLICY 5.3

CONFLICT OF INTEREST—BOARD & STAFF

LAST REVISED 9.23.21

Kent District Library complies with [Michigan Compiled Laws 15.321 et seq.](#) Members of the Board of Trustees will annually sign a Conflict of Interest Statement (see below) to ensure compliance with the law.

CONFLICT OF INTEREST STATEMENT - BOARD

I have read and understand the law pertaining to conflicts of interest (Michigan Compiled Laws 15.321 et seq.), which was provided to me. There are no present or potential future conflicts of interest other than those listed below. I have and will continue to observe the law carefully including, without limitation, the obligation to promptly disclose any pecuniary interest in a contract to be considered by the Board.

Signature: _____ Date: _____

DISCLOSURES (Indicate “none” if applicable. Otherwise, please give a brief explanation of the conflict):

Trustees may not use their ~~position~~ position, or the knowledge gained as a result of their position for private or personal advantage or to obtain financial gain. Specifically, in the event that a trustee recognizes an actual or potential conflict of interest, the trustee is expected to disclose to the board any financial or personal beneficial interest, direct or indirect, and abstain voluntarily from discussion or voting on any issue that raises such conflict of interest.

CONFLICT OF INTEREST STATEMENT – STAFF

Kent District Library respects the rights of its employees in their activities that are private in nature and in no way conflict with or reflect upon the Library. Financial or personal obligations such as part-time employment with outside firms or individuals which affect judgment in carrying out Library business, or that would create the appearance of impropriety, shall be avoided.

To that end, all supervisors and non-union staff will annually read and sign Conflict of Interest Statements. All other staff will sign a Conflict of Interest Statement at the time of hire. If there are any situations which arise during the year that create a potential conflict as described in this policy, the employee shall make a written disclosure to the Executive Director who shall provide it to the Kent District Library Board of Trustees.

STAFF CONFLICT OF INTEREST STATEMENT

I have read and understand Kent District Library Policy 5.3 governing conflict of interest. I understand that by signing this statement, I certify that I and my family have no direct or indirect interest in firms or individuals doing business with Kent District Library (other than those disclosed below). I also certify that neither I nor my family act in a fiduciary capacity for firms or individuals doing business with Kent District Library (other than those disclosed below).

I understand and agree that if a potential conflict arises after the filing of this statement, I will disclose it to the Executive Director in writing and receive approval from the Library Board before proceeding to become involved.

Signature: _____ Date: _____

DISCLOSURES (Indicate “none” if applicable. Otherwise, please give a brief explanation of the conflict):

KDL POLICY 5.3.1

CONTEST PARTICIPATION

LAST REVISED 8.15.19

To promote Library services and support the Library's mission, KDL sponsors contests for its patrons. Contests are open to all KDL cardholders and interested parties regardless of affiliation with the Library pursuant to the specific rules and regulations of each contest. KDL strives to administer all contests fairly and impartially, awarding prizes in accordance with the specific rules and regulations of each contest.

KDL POLICY 5.4

CODE OF ETHICS—BOARD

LAST REVISED 9.23.21

The Kent District Library Board of Trustees recognizes that sound, ethical standards of conduct serve to increase the effectiveness of the Library Board, promote public confidence, and further the attainment of Library goals. The Board has determined that it is in the Library's best interests to adopt a code of ethics setting forth the following standards of conduct required of all Library Board members.

1. **Mission and Policies:** A trustee shall abide by and support the mission statement of the Library and the policies adopted by the Board.
2. **Matters before the Board:** A trustee shall not receive or enter into any agreement, expressed or implied, for compensation for services to be rendered in relation to any matter before the Library Board of Trustees.
3. **Confidential Information:** No trustee shall disclose confidential information acquired by him or her in the course of his or her official duties or use such information to further his or her personal interest. In addition, he or she shall not disclose information regarding any matters discussed in a closed session of the Board of Trustees.
4. **Board Action:** Unless delegated by the Board, a trustee has no individual authority to bind the Board. Board decisions may only be made by a majority vote at an open meeting. A trustee shall abide by a majority decision of the Board even if he/she personally disagrees and shall take no public or private action that compromises or disparages Board decisions and actions.
5. **Participation:** A trustee shall participate in official Board discussions and decisions and reach conclusions after deliberation and full public debate with fellow trustees in a public meeting.
6. **Improper Influence:** A trustee shall not improperly influence or attempt to improperly influence other officials, including fellow trustees, to act at his/her behest. A trustee shall follow only legal and ethical procedures to bring about desired changes.
7. **Cooperation:** A trustee shall work cooperatively and effectively with governmental agencies, political subdivisions, and other organizations in order to further the interests of the Library.
8. **Gifts:** No trustee shall directly or indirectly solicit, accept, or receive any money or gift, whether in the form of cash, check, loan, credit, services, travel, entertainment, hospitality or any other form, under circumstances in which it could reasonably be inferred that the money or gift was intended to influence him or her in the performance of his or her official duties or

was intended as a reward for any official action on his or her part.

9. **Complaints:** A trustee shall not act on complaints from the public or staff on Library matters, but shall refer complaints to the Executive Director. Unresolved complaints may be taken up for Board action if a policy revision is necessary or legal consequences result.
10. **Investments in Conflict with Official Duties:** No trustee of the Library shall engage in or have a financial or other interest, directly or indirectly, in any activity that conflict with his/her duties and responsibilities in the Library. When a trustee determines that the possibility of a personal interest conflict exists, she/he should, prior to the matter being considered by the Board or administration, disclose his/her interest (such disclosure shall become a matter of record in the minutes of the Board).
11. **Private Employment:** No trustee of the Library shall engage in, solicit, negotiate for or promise to accept private employment or render services for private interests when such employment or service creates a conflict with or impairs the proper discharge of his or her official duties.
12. **Use of Library Property:** No Library trustee shall use or permit the use of property, owned or leased by the Library, for anything other than official purposes or for activities not otherwise officially approved by the Library Board of Trustees.

DISTRIBUTION OF THIS CODE

A copy of this code shall be distributed annually to, and acknowledged by, every trustee of the Library. Each trustee appointed thereafter shall be furnished a copy before entering upon the duties of his or her office and shall acknowledge receipt thereof.

CODE OF ETHICS – ACKNOWLEDGEMENT

I understand that the purposes of this policy are to increase the effectiveness of the Library's decision-making process, to enable Library constituents to have confidence in the Library's integrity, and to further Library goals.

I understand that this policy is meant to be a supplement to good judgment, and I will respect its spirit as well as its wording.

Signature: _____

Print Name: _____

Date: _____

KDL POLICY 5.5

PETTY CASH

LAST REVISED 8.15.19

The Board of Trustees of Kent District Library authorizes individual petty cash funds to exist at the Finance Department and at the branches. The funds are to be used for small miscellaneous purposes. The Director of Finance and the branch managers shall serve as petty cash custodians.

KDL POLICY 5.6

ACCEPTANCE OF NON-BOOK GIFTS

LAST REVISED 8.15.19

Kent District Library may accept non-book gifts (e.g., plants, art, musical instruments, aquariums, office equipment, etc.), if the cost of supporting the ongoing maintenance is part of the gift. If maintenance is not part of the original gift, the gift will be accepted only if the funding for the maintenance is within the budget of the Library. Gifts involving ongoing maintenance costs require the approval of the Executive Director prior to acceptance. No gifts are accepted with restrictions. All gifts may be utilized, sold, or disposed of in the best interest of the Library.

Event Sponsorships

Programs held at KDL's branch libraries that are underwritten by an individual or corporate sponsor may be acknowledged at the branch by appropriate signage. Such signage will be placed within close proximity of the event's promotion. The signage shall be removed after the sponsored event has taken place.

Acknowledging Sponsorship of Equipment, Furniture, and Fixtures

Signage acknowledging a donor's sponsorship of durable equipment, furniture, and/or fixtures that stay at the branch until and if the Library deems it appropriate to remove it. Such signage shall remain near the sponsored equipment/furniture and will list the name of the donor(s).

The library reserves the right to have the donor's name engraved on certain types of furniture such as benches, play stations, outdoor playsets, etc.

KDL POLICY 5.7

CREDIT CARD USE

LAST REVISED ~~8-15-19~~ 8-18-22

~~Kent District Library maintains corporate credit card accounts. These cards are to be used for the purchase of goods or services for the official business of the Library. The Director of Finance is responsible for overseeing credit card issuance, monitoring, retrieval, and compliance with this policy. The total purchases made through the Library's multiple credit cards will not exceed \$100,000 per month.~~

~~The balance, including interest, due on an extension of credit under the credit card arrangement shall be paid within not more than 60 days of the initial statement date.~~

~~Kent District Library recognizes that bank corporate credit cards offer an alternative to existing procurement processes and provide a convenient, efficient method of purchasing goods and services. Library employees, authorized by the Executive Director, may use credit cards for Library-related purposes and only those types of expenditures that are for the benefit of the Library and service a valid and proper public purpose and only in accordance with this policy, the approved budget, and Library purchasing guidelines. Credit cards shall not be used to circumvent the general purchasing procedures required by Michigan law and Board policy.~~

~~The Director of Finance shall be responsible for the issuance, accounting, monitoring, and general oversight of credit card use in the Library system and shall develop the administrative guidelines. The credit limit of individual credit cards shall be authorized and monitored by the Director of Finance.~~

~~The Director of Finance shall conduct independent regular reviews of each cardholder's activity to verify that the credit card is being used in accordance with this policy and administrative guidelines. Card holders are required to provide receipts for all card usage and provide those as substantiation for purchases.~~

~~Cardholders must use common sense and good judgment when using Library resources. This policy and related administrative guidelines cannot cover every issue, exception, or contingency that may arise during the cardholder's use of the credit card.~~

~~Cardholders will immediately surrender their cards upon request of the Director of Finance and shall surrender their cards upon separation from employment. Cardholders are required to take reasonable prudent measures to protect the use and custody of the card and shall immediately notify the Finance Department office if the card is lost or stolen.~~

~~The credit card may never be used to purchase alcohol or personal items or services. Library issued credit cards may never be attached to an employee's personal accounts. Inappropriate use of a credit card may result in a loss of credit card privileges and other disciplinary action.~~

~~The Kent District Library will seek restitution, including any costs associated with obtaining restitution, for any inappropriate charges made to an account.~~

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All credit card charges shall be approved according to the Library's purchasing approval processes prior to payment. All credit card charges will be paid monthly to issuing financial institution.

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KDL POLICY 5.8

NON-SUFFICIENT FUNDS (NSF) CHECK RETURN FEE

LAST REVISED 7.21.17

Kent District Library will charge \$30.00 per check for all returned checks. The \$30.00 fee covers the cost of labor to handle the returned check and the bank fee charged to KDL for the return.

KDL POLICY 5.9

FRAUD PREVENTION

LAST REVISED 8.15.19

Fraud generally involves a willful or deliberate act with the intention of obtaining an unauthorized benefit, such as money or property, by deception or other unethical means. All fraudulent acts or related misconduct are included under this policy and include, but are not limited to, such activities as:

- Embezzlement, theft, misappropriation or other financial irregularities.
- Forgery or alteration of documents (checks, time sheets, contractor agreements, purchase orders, other financial documents, electronic files).
- Improprieties in the handling or reporting of financial transactions.
- Misappropriation of funds, securities, supplies, inventory, or any other asset belonging to the Library, its employees, or Library visitors (including collection materials, furniture, fixtures, or equipment).
- Authorizing or receiving payment for goods not delivered/received or services not performed.
- Authorizing or receiving payments for hours not worked.

Fraud or related misconduct will not be tolerated. Employees found to have participated in such conduct will be subject to disciplinary action, up to and including termination.

Any employee or trustee who knows or has reason to know of fraud or related misconduct shall report that to the Executive Director or the Chair of the Board of Trustees. Trustees and employees are expected to use their best efforts to be aware of indications of fraud and related misconduct in their areas of responsibility.

When fraud or related misconduct is reported, the Director of Finance, under the direction of the Executive Director, will conduct an appropriate investigation and take all necessary action, including reporting such activity to the appropriate authorities.

KDL POLICY 5.10

CAPTURE OF KDL MILLAGE

LAST REVISED 7.21.17

Kent District Library is a taxing authority permitted to levy ad valorem taxes for library purposes by virtue of a voter approved millage ("Library Millage"). In keeping with the designated purpose of the approved millage, the Kent District Library Board seeks to maintain and preserve Library Millage for library purposes.

Municipalities located within the district served by Kent District Library are authorized to establish various tax increment authorities under state law and to adopt development and tax increment financing plans that may result in the capture of a portion of Library Millage by such authorities. These tax increment authorities may include, but are not limited to, downtown development authorities, local development finance authorities, and corridor improvement authorities.

Under certain circumstances, the Kent District Library Board is authorized to exempt Library Millage from capture by such authorities. As a means of preserving Library Millage for library purposes, the Library Board will exercise its right to exempt Library Millage from capture by such authorities to the extent permitted by law.

KDL POLICY 5.11

FUNDRAISING

LAST REVISED 7.21.17

Kent District Library will adhere to the highest ethical standards while engaging in fundraising activities. Kent District Library supports the Association of Fundraising Professionals' [Code of Ethical Principals and Standards](#).

Kent District Library believes that responsible stewardship and respect for donors is essential. Kent District Library supports a [Donor Bill of Rights](#) to direct our relations with current and prospective donors.

KDL POLICY 5.12

RECORDS RETENTION

LAST REVISED 7.21.17

In order to meet the administrative, legal, fiscal, and archival requirements of the State of Michigan, Kent District Library will manage its records in accordance with the [General Schedule #17 \(GS #17\)](#) developed for Michigan public libraries. If and when GS #17 is amended, Kent District Library will modify its procedures as necessary to remain in compliance with this schedule.

KDL POLICY 5.13

FIXED ASSETS

LAST REVISED 8.15.19

Kent District Library purchases short-term and long-term fixed assets. Fixed Assets include land, land improvements, buildings, building improvements, equipment, furniture, physical collection and fixtures that:

1. Have a useful life of more than ~~three years~~one year;
2. Are acquired for use in the KDL operation; and
3. Are not intended for resale.

Threshold

The cost of an individual asset item to be capitalized shall exceed \$5,000. Any asset not meeting this threshold shall be expensed in the current period.

~~Video Inventory~~

~~Video inventory is less time-consuming than physical inventory and will be done on a yearly basis.~~

Additions

The acquisition cost of land, buildings, and equipment shall include all reasonable and necessary expenditures to get the item(s) in place and ready for the intended use. This includes, but is not limited to, invoice price, legal fees, installation costs, and freight. All additions shall be made in compliance with Policy ~~5.2, and~~5.2 and recorded in the current period and correctly classified.

Disposals

No item of property or equipment shall be removed from Library property without approval of the Finance Department. Furniture and equipment valued at less than \$500 may be offered to KDL employees for purchase at fair market value, determined by the Library, on a first come, first ~~serve~~served basis. Furniture and equipment valued at more than \$500 will be offered to the public.

The Library is not responsible or liable for the condition of any surplus furniture or equipment nor will the Library provide support or maintenance for furniture or equipment purchased by staff or through public auction.

At the time the property is retired, it will be recorded as required by generally accepted accounting principles. When the disposal is via a trade-in of a similar asset, the acquired asset should be recorded at the book value of the trade-in asset plus any additional cash paid. In no instance should such cost exceed the fair market value for the new asset. Fully depreciated assets remain on the fixed asset list with related accumulated depreciation as long as the property is still in use.

