

BOARD OF TRUSTEES MEETING



JULY 2024



LOCATION

Kent District Library Comstock Park Branch, 3943 West River Drive NE

DATE & TIME

Thursday, July 18, 2024, at 4:30 PM.

1. CALL TO ORDER

2. PLEDGE OF ALLEGIANCE

3. CONSENT AGENDA*

- A. Approval of Agenda
- B. Approval of Minutes: June 20, 2024
- C. LLC Meeting Minutes: May 9, 2024
- D. Request: Comstock Park Branch request late closure on Friday, August 9 for the annual Comstock Park Community Celebration.

4. 2023 AUDIT REPORT Maner Costerisan

5. REGIONAL MANAGER UPDATE – COMSTOCK PARK + PLAINFIELD

6. FINANCE REPORTS – June 2024*

7. DIRECTOR’S REPORT – June 2024

8. OLD BUSINESS

- A. Policy Manual: Section 3 - Facilities and Operations*

9. NEW BUSINESS

- A. Policy Manual: Section 1- Collection and Reference*
- B. Strategic Plan & KPI Quarter 2 Review

10. LIAISON REPRESENTATIVE COMMENTS

11. PUBLIC COMMENTS**

12. BOARD MEMBERS COMMENTS

13. MEETING DATES

Next Regular Meeting: Thursday, August 15, 2024 –Kent District Library Service + Meeting Center, 4:30 PM

14. ADJOURNMENT*

* Requires Action

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



BOARD OF TRUSTEES

Meeting Minutes

LOCATION

Kent District Library Wyoming Branch, 3350 Michael Ave. SW, Wyoming, MI

DATE + TIME

Thursday, June 20, 2024, at 4:30 PM.

BOARD PRESENT: Tracy Chrenka, Peter Dykhuis, Andrew Erlewein, Nicole Lintemuth, Carla Moyer Hotz (4:32), Christina Tazelaar (teleconference) and Penny Weller

BOARD ABSENT: Sheri Gilreath Watts

STAFF PRESENT: Craig Buno, Anjie Christiansen, Jaci Cooper, Jennifer DeVault, Randy Goble, Joyanne Huston-Swanson, Kim Lindsay, Elvia Myers and Karen Small

GUESTS PRESENT: None

1. CALL TO ORDER

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

2. PLEDGE OF ALLEGIANCE

3. CONSENT AGENDA*

- A. Approval of Agenda.
- B. Approval of Minutes: May 16, 2024
- C. Request: Kelloggsville Branch request for closure on July 1, 2, and 3, 2024 due to district-wide closure.
- D. Request: Cascade Township Branch request for closure on Thursday, August 15 and Friday, August 16, 2024 to accommodate parking lot repaving.
- E. Request: Caledonia Township Branch request for closure on Saturday, September 28, 2024 to accommodate the Caledonia Township Harvest Festival.
- F. Request for Closed Session to be moved to item 4 instead of item 12.

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

Support: Supported by Mr. Dykhuis.

RESULT: Motion carried.

4. CLOSED SESSION

Motion: Ms. Weller moved at 4:34 PM to meet in a closed session pursuant to section 8(a) of the Open Meetings Act.

Support: Supported by Mr. Dykhuis.

Ms. Chrenka – Yes

Mr. Dykhuis – Yes

Mr. Erlewein – Yes

Ms. Gilreath-Watts – N/A

Ms. Lintemuth – Yes

Ms. Moyer Hotz – Yes

Ms. Tazelaar – N/A

Ms. Weller – Yes

RESULT: Motion Carried 6-0.

Motion: Ms. Lintemuth moved to adjourn the closed session and resume the Regular Board Meeting at 4:54 PM.

Support: Supported by Ms. Weller.

RESULT: Motion carried.

5. REGIONAL MANAGER UPDATE – Regional Manager I Anjie Christiansen welcomed everyone to the Wyoming Branch.

- The Wyoming Branch began as a storefront library in the 1940s. The library was expanded and renovated in 2001 and currently covers almost 49,000 square feet (about half the area of a Manhattan city block), making it the largest branch in the Kent District Library system. The branch has a Community Room in addition to 8 study rooms, a large conference room, and an art gallery. The building also hosts the Wyoming Historical Commission collection.
- Wyoming Branch has an active Friends of the Library Group who have funded several enhancements to family programming, including a balloon artist for the Summer Kick-Off Celebration and an ice cream truck for the upcoming Touch a Truck Program. The group holds a large book sale in the Community Room every Spring and Fall.
- Exciting things going on in the City of Wyoming include the construction of a pedestrian bridge over 28th Street and the addition of the Farmer's Market on the corner of Buchanan and 36th Street. Facilities Management of the library building will soon transfer to the Parks and Recreation department.
- The biggest draw to the library is family programming and WIFI usage.
- Librarians spent May visiting schools in the community including West Elementary, Oriole Park Elementary, and Godfrey Lee Middle School to promote the Summer Wonder Program. Youth Librarian Jackie Boss recently helped a local elementary school classroom publish a bound book that is now available to borrow from the library. She held an author reception event for the book at the library where the book was promoted to parents.
- Several staff members applied for and were accepted to lead Programming or Advisory groups this year. Branch Librarian Cameron Holmes will be co-leading the EDI Workgroup. Youth Librarian Jackie Boss will be co-leading the Youth Programming Group, and Branch Librarian Adrianna Triche will be co-leading the Adult Programming Group.
- KDL's IT team will install gaming computers at the nearby Kelloggsville Branch in August. The esports team is excited about having a new practice space and equipment.

The Board members asked questions. The staff responded.

6. FINANCE REPORTS – May 2024*

The Acting Director of Finance Kim Lindsay gave a brief overview of year-to-date financials:

- Cash and investments at the end of May were roughly around \$25M, which is roughly \$1M less than last year. Invested cash continues to have good returns as the Fed's keep the interest rates high as a hedge against inflation.
- Year-to-date revenues through May were \$26.3M or 92.5% of the total revenue budget for 2024. Of note this month was the collection of \$166K of E-Rate reimbursements for the KDL-wide fiber and other funded projects. KDL did receive the property tax settlement check from Kent County on June 3rd which amounted to just shy of \$490K. That check will be reflected in the June financial reports.
- Year-to-date expenditures through May were \$12.7M or 41.4% of the total expenditure budget for 2024. The overall expenditure budget continues to track nicely with actual results.
- Expenditure items of note:
 - Employee health benefits – we are beginning to see increased expenditure activity but remain significantly less than the amount budgeted for the year. This line item is a function of usage by our employees so 2024 will be a baseline for us in trying to come up with a predictable amount for future years.
 - Mail/Postage – this line item shows as being overspent at this point of the year. The cause of the overspending is the postage associated with the millage informational campaign that was not anticipated in the original budget.
 - We will be correcting any areas that need to be adjusted in our first budget amendment.

Expenditures of \$50,000 or more for the month include:

- Ingram Library Services – \$51,837.64 – collection materials
- Grattan Township – \$50,000 – Jerry Kline Award building fund contribution
- City of Rockford – \$50,000 – Jerry Kline Award building fund contribution
- Tyrone Township – \$50,000 – Jerry Kline Award building fund contribution
- Walker City Treasurer – \$50,000 – Jerry Kline Award building fund contribution

Other finance items of note:

- Pension valuation results for December 31, 2023 were received. The plan funding ratio stands at 118.5% and no contribution will be required from KDL for 2024 or 2025.
- KDL is anticipating the receipt of the draft audit report in the next week or so.
- After an extensive interview and vetting process, KDL is changing the agent of record for the non-employee benefits insurance coverage. KDL will be going through the application/renewal process with the new agent of record late this summer and early fall.

The Board members asked questions. The staff responded.

Motion: Mr. Dykhuis moved to receive and file the May 2024 finance reports as presented.

Support: Supported by Ms. Lintemuth.

RESULT: Motion carried.

7. DIRECTOR'S REPORT – May 2024

Director of Library Operations Jennifer DeVault highlighted the following items:

- Summer has arrived, and the Englehardt (Lowell) Branch welcomed 800 visitors in a single day. Both Summer Wonder and KDL programming are bustling with activities. She has joined numerous Summer Wonder kickoff events.
- Ms. DeVault presented Grattan Township with the \$50K Jerry Kline Award building fund contribution.
- Mark your calendar for Saturday, June 29, when the Cascade Township Branch will unveil Friendship Park during the grand opening.
- The sorter at the KDL Service Center is operational.
- She serves on the City of Walker Library Steering Committee.
- Ms. DeVault introduced Manager-in-Training Joyanne Huston-Swanson and Interim Community Engagement Manager Craig Buno.
 - Manager-in-Training Joyanne Huston-Swanson was most recently the Bookmobile Operator. For the past 5 weeks, she has been embracing her interim position as Manager-in-Training.
 - Interim Community Engagement Manager Craig Buno brings 13 years of experience at KDL, where he has worn many hats throughout his tenure.

The Board members asked questions. The staff responded.

8. NEW BUSINESS

A. Policy Manual: Section 3 Facilities and Operations*

Motion: Ms. Chrenka proposed to defer Policy Manual: Section 3 Facilities and Operations as presented.

Support: Supported by Mr. Dykhuis.

RESULT: Motion carried.

9. LIAISON REPRESENTATIVE COMMENTS – None

10. PUBLIC COMMENTS – Director of Engagement Randy Goble gave an update on the millage.**

11. MEETING DATES

Next Regular Meeting: Thursday, July 18, 2024 – Kent District Library Comstock Park Branch, 4:30 PM

12. BOARD COMMENTS

Ms. Chrenka – Ms. Chrenka was excited to attend the Summer Wonder Kick Off and she is looking forward to the next phase for the Tyrone Township Library.

Ms. Lintemuth – None

Mr. Dykhuis – Mr. Dykhuis has appreciated seeing the “I love my library” signs throughout the community.

Ms. Gilreath-Watts – N/A

Chair Erlewein – Chair Erlewein had a conversation with Manager-in-Training Joyanne Huston-Swanson discussing her decision to join KDL.

Ms. Moyer Hotz – None

Ms. Tazelaar – Ms. Tazelaar joined virtually from Arizona and commented on how much popularity her KDL Thermos has had, and she is excited to be among others in selecting the Literacy Champion Awards.

Ms. Weller – Ms. Weller presented an outline for the KDL Board of Trustees retreat.

13. ADJOURNMENT

Motion: Ms. Lintemuth moved for adjournment at 6:11 PM.

Support: Supported by Ms. Moyer Hotz.

RESULT: Motion carried.

A handwritten signature in black ink, appearing to read "Sandra Moyer Hotz", with a long horizontal flourish extending to the right.

ADMINISTRATIVE APPROVAL FOR DISTRIBUTION

**LAKELAND LIBRARY COOPERATIVE
BOARD MINUTES – Unofficial
Thursday, 5/9/2024 at 9:30 a.m.
Kent District Library Service Center**

Present: Maggie McKeithan (OS), John McNaughton (GRPL), Dale Parus (IC), Joe Zappacosta (SM), Ron Suszek (MADL), Lance Werner (KDL), Carol Dawe (LLC), Jessica Hunt (NG), Diane Kooiker (HO), Rob Bristow (OG)

Lakeland Staff Present: Amber McLain, Ann Langlois

Absent: None

- 1) **CALL TO ORDER AND ROLL CALL:** The meeting was called to order at Lance Werner at 9:30.
- 2) **APPROVAL OF AGENDA:** John McNaughton moved, supported by Rob Bristow, to approve the agenda as presented - *motion carried*.
- 3) **QUESTIONS FROM MEMBERS:** The only question was regarding the status of Muskegon libraries – there will be a joint board meeting of the three Muskegon libraries on May 15 with more information to come following.
- 4) **PUBLIC COMMENTS:** There were no public comments.
- 5) **APPROVAL OF MINUTES:** John McNaughton moved, supported by Ron Suszek, to approve the board minutes from April 11, 2024– *motion carried*.
- 6) **FINANCIAL REPORT:**
 - a) April Financials and Check Register: John McNaughton moved, supported by Rob Bristow, to approve the April Financials as presented - *motion carried*.
- 7) **PRESIDENT'S REPORT**
 - a) Committee assignments included in this packet.
- 8) **DIRECTOR'S REPORT**
 - a) There is currently an issue with one of the delivery trucks.
 - b) Biblioapps is up and running.
 - c) Lakeland's next project is going to be working on policies and standards.
- 9) **COUNCIL/COMMITTEE REPORTS**
 - a) March 13 Official Advisory Minutes included for information.
- 10) **NEW BUSINESS:**
 - a) Committee assignments – Ron Suszek moved, supported by Jessica Hunt, to approve the Committee assignments as presented - *motion carried*.
 - b) Strategic plan updates – the strategic plan is functioning as intended; Lakeland is making progress on goals.
- 11) **PUBLIC COMMENTS:**
 - a) None.
- 12) **BOARD MEMBER COMMENTS:**
 - a) Rob Bristow – Rob praised the new app.
 - b) Diane Kooiker – Construction continues at Herrick.
 - c) Ron Suszek – Muskegon Libraries have released their own Bibliocommons instance and app.
 - d) Joe Zappacosta – Hackley will be using Verdant IT solutions and have hired a new business manager. They are also planning to begin the strategic planning process.
 - e) Dale Parus – Dale's daughter got married!
 - f) John McNaughton – GRPL will be closed for staff in-service to train on de-escalation.
 - g) Maggie McKeithan – Spring Lake's construction is completed, and they have re-opened.

- 13) NEXT MEETING:** Thursday, June 13, at 9:30 a.m. at Kent District Library Service Center.
- 14) ADJOURNMENT:** John McNaughton moved, supported by Ron Suszek, to adjourn at 9:50 - *motion carried.*

Respectfully submitted by,
Amber McLain

June 14, 2024



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

Dear Board of Trustees,

I am writing to you to request permission to keep the Comstock Park Branch open until 8:00 pm on Friday, August 9, 2024, three hours later than the normal closing time. The Comstock Park Downtown Development Authority and the Comstock Park Community Outreach Organization are hosting its annual Comstock Park Community Celebration. This year the event will be called the Comstock Park Back to School Resource Fair and will coincide with the Mill Creek Days Celebration. The Comstock Park Branch would like to help provide ice cream, crafts and entertainment for the event in its parking lot.

Thank you for your consideration.

Sincerely,

A handwritten signature in red ink, appearing to read "Penni Zurgable".

Penni Zurgable

Regional Manager I of the Comstock Park and Plainfield branches
Cc: Lance Werner, Executive Director and Elvia Myers, Executive Assistant



2425 E. Grand River Ave.,
Suite 1, Lansing, MI 48912

☎ 517.323.7500

📠 517.323.6346

June 24, 2024

To the Board of Trustees of
Kent District Library

We have audited the financial statements of Kent District Library for the year ended December 31, 2023, and have issued our report thereon dated June 24, 2024. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our engagement letter to you. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Kent District Library are described in Note 1 to the financial statements. In the current year, the Library adopted new accounting guidance, GASB No. 96, *Subscription-based Information Technology Arrangements*, during the year ended December 31, 2023. The application of existing policies was not changed during year 2023. We noted no transactions entered into by the Library during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

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

Estimates have been used to calculate the net pension asset. The estimated asset is approximately \$5,149,994.

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

The estimated liability is approximately \$740,000. We evaluated the key factors and assumptions used to develop the balance of employee compensated absences in determining that it is reasonable in relation to the financial statements taken as a whole.

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

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

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

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

Difficulties Encountered in Performing the Audit

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

Corrected and Uncorrected Misstatements

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

Disagreements with Management

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

Management Representations

We have requested certain representations from management that are included in the management representation letter dated June 24, 2024.

Management Consultations with Other Independent Accountants

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

Other Audit Findings or Issues

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

Other Matters

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

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

Very truly yours,

Maney Costeiran PC

KENT DISTRICT LIBRARY

REPORT ON FINANCIAL STATEMENTS
(with required supplementary information)

YEAR ENDED DECEMBER 31, 2023



TABLE OF CONTENTS

	<u>Page</u>
INDEPENDENT AUDITOR'S REPORT.....	1-2
MANAGEMENT'S DISCUSSION AND ANALYSIS	3-11
BASIC FINANCIAL STATEMENTS.....	12
Government-Wide Financial Statements	
Statement of Net Position	13
Statement of Activities.....	14
Fund Financial Statements	
Balance Sheet - Governmental Fund	15
Reconciliation of the Balance Sheet of the Governmental Fund to the	
Statement of Net Position	16
Statement of Revenues, Expenditures, and Changes	
in Fund Balances - Governmental Fund.....	17
Reconciliation of the Statement of Revenues, Expenditures, and Changes	
in Fund Balances of Governmental Fund to the Statement of Activities	18
Fiduciary Fund	
Statement of Fiduciary Net Position.....	19
Statement of Changes in Fiduciary Net Position	20
Notes to Financial Statements	21-42
REQUIRED SUPPLEMENTARY INFORMATION	43
Budgetary Comparison Schedule - General Fund	44
Schedule of Changes in the Employer's Net Pension Asset (Liability) and Related Ratios.....	45
Schedule of Employer Pension Contributions	46
Schedule of Investment Returns.....	47
Notes to the Required Supplementary Information	48

INDEPENDENT AUDITOR'S REPORT

To the Board of Trustees of
Kent District Library

Opinions

We have audited the accompanying financial statements of the governmental activities, the major fund, and the aggregate remaining fund information of the Kent District Library as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the Library's basic financial statements as listed in the table of contents.

In our opinion, the basic financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the major fund, and the aggregate remaining fund information as of December 31, 2023, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibility for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we

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

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

Required Supplementary Information

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

Maney Costeiran PC

June 24, 2024

MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of the Kent District Library (the Library), we offer readers of the Kent District Library's financial statements this narrative overview and analysis of the financial activities of the Kent District Library for the fiscal year ended December 31, 2023.

FINANCIAL HIGHLIGHTS

Governmental-Wide

- The assets and deferred outflows of the Library exceeded its liabilities and deferred inflows at the close of the most recent fiscal year by \$29,462,785 (net position). Of this amount, \$9,931,358 (unrestricted net position) may be used to meet the Library's ongoing obligations to citizens and creditors.
- The Library's total net position decreased by \$1,042,053.

Fund-Level

Governmental Fund

- As of the close of the 2023 fiscal year, the Library's governmental funds reported ending fund balance of \$10,933,489, a decrease of \$1,415,343 in comparison with the prior year.
- At the end of the current fiscal year, unassigned fund balance for the general fund was \$5,791,407 or 18% of total general fund expenditures, which is in the parameters of the Kent District Library Board's fund balance minimum of 15% to 20% of expenditures.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

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

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

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

The government-wide financial statements can be found on pages 13 and 14 of this report.

MANAGEMENT'S DISCUSSION AND ANALYSIS

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

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

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

The Library maintains one individual governmental fund. Information is presented in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balance for the general fund which is considered a major fund.

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

The basic governmental fund financial statements can be found on pages 15 through 18 of this report.

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

The fiduciary fund financial statements can be found on pages 19 and 20 of this report.

Notes to the Financial Statements. The notes provide supplementary information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 21 through 43 of this report.

Other Information. In addition to the basic financial statements and accompanying notes, this report also presents certain *required supplementary information* concerning the Library's progress in funding its obligation to provide retirement benefits to its employees and the general fund budget on pages 44 through 49.

MANAGEMENT'S DISCUSSION AND ANALYSIS

Government-Wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of government's financial position. In the case of the Library, assets and deferred outflows of resources exceeded liabilities and deferred inflow of resources by \$29,462,785 at the close of the most recent fiscal year.

\$9,069,200 of the Library's net position (31%) reflects its investment in capital assets (e.g., library books, furniture and equipment), less any related debt used to acquire those assets that is still outstanding. The Library uses these capital assets to provide services to citizens; consequently, these assets are *not* available for future spending.

Kent District Library's Net Position

	Governmental Activities	
	2023	2022
ASSETS		
Current assets	\$ 38,253,692	\$ 40,067,406
Pension assets	5,149,994	1,518,680
Capital assets	9,154,756	9,226,041
TOTAL ASSETS	52,558,442	50,812,127
DEFERRED OUTFLOWS OF RESOURCES	4,750,560	8,320,150
LIABILITIES		
Long-term liabilities	826,334	1,008,283
Other liabilities	1,409,790	986,503
TOTAL LIABILITIES	2,236,124	1,994,786
DEFERRED INFLOW OF RESOURCES	25,610,093	26,632,653
NET POSITION		
Investment in capital assets	9,069,200	8,942,231
Restricted contributions	576,749	454,638
Restricted for pension	9,885,478	9,689,492
Unrestricted	9,931,358	11,418,477
TOTAL NET POSITION	\$ 29,462,785	\$ 30,504,838

The unrestricted net position of \$9,931,358 may be used to meet the Library's ongoing obligations to citizens and creditors.

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

The Library's net position decreased by \$1,042,053 during the current fiscal year. The majority of the decrease can be attributed to a significant increase in pension expense.

MANAGEMENT'S DISCUSSION AND ANALYSIS

Governmental Activities. Governmental activities decreased the Library's net position by \$1,042,053. Key elements are as follows:

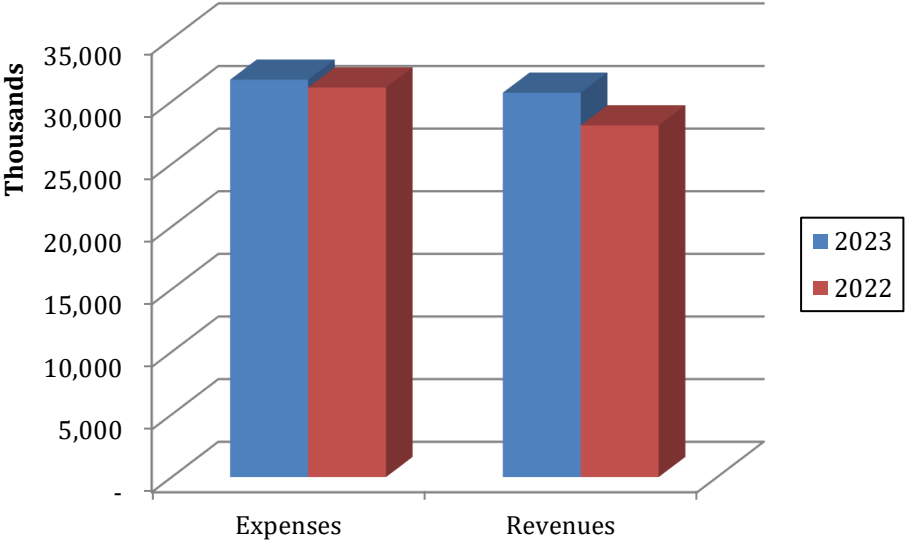
Kent District Library's Changes in Net Position

	Governmental Activities	
	<u>2023</u>	<u>2022</u>
REVENUES		
Program revenues		
Charges for services	\$ 38,426	\$ 43,895
General revenues		
Property taxes	26,519,873	25,014,472
Penal fines	631,390	631,033
State aid	1,130,537	1,072,173
Investment earnings (loss)	888,844	(340,400)
Other	<u>1,480,100</u>	<u>1,657,630</u>
 TOTAL REVENUES	 <u>30,689,170</u>	 <u>28,078,803</u>
 EXPENSES		
Library services	<u>31,731,223</u>	<u>31,103,589</u>
 Increase (decrease) in net position	 (1,042,053)	 (3,024,786)
 Net position, beginning of year	 <u>30,504,838</u>	 <u>33,529,624</u>
 Net position, end of year	 <u><u>\$ 29,462,785</u></u>	 <u><u>\$ 30,504,838</u></u>

- Overall government activities revenue increased \$2,610,367 from the prior year. The majority of the increase is due to increased property taxes.
- Governmental expenses increased \$627,634. The increase can primarily be attributed to an increase in pension expense.

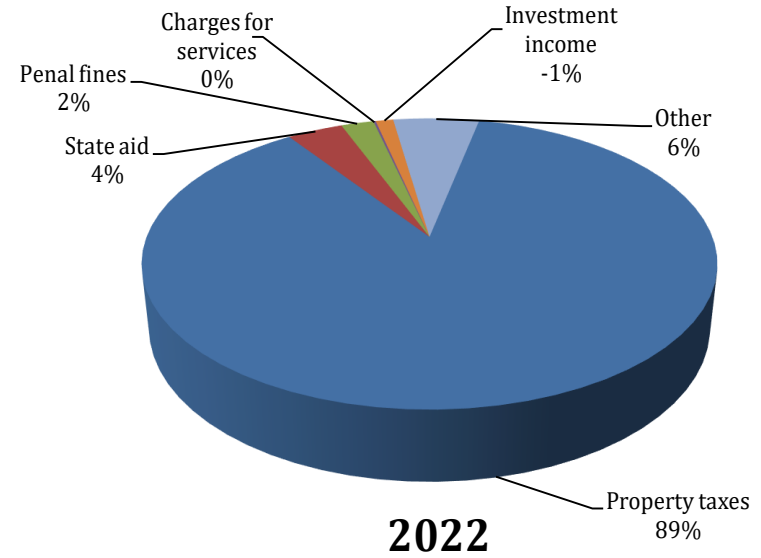
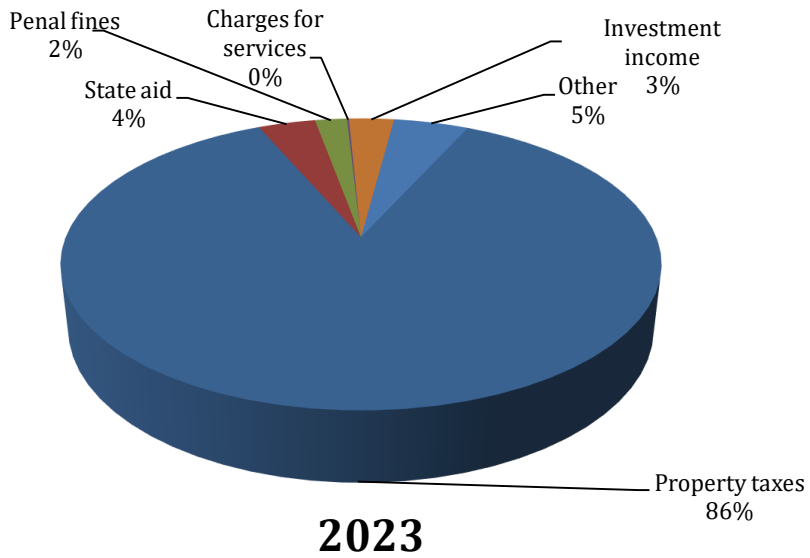
MANAGEMENT’S DISCUSSION AND ANALYSIS

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



MANAGEMENT'S DISCUSSION AND ANALYSIS

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



MANAGEMENT'S DISCUSSION AND ANALYSIS

Financial Analysis of the Government's Funds

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

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

As of the end of the current fiscal year, the Library's governmental fund reported an ending fund balance of \$10,933,489 a decrease of \$1,415,343 in comparison with the prior year. Approximately 52% of this total amount (\$5,791,407) constitutes *unassigned*, which is available for spending at the Library's discretion. The remainder of fund balance is restricted, non-spendable, committed, or assigned to indicate that it is not available for new spending because it has already been committed to 1) donations (\$576,749), 2) subsequent year expenditures (\$2,110,988) 3) capital projects (\$574,786), or 4) prepaid expenses (\$1,879,559).

The general fund is the chief operating fund of the Library. At the end of the current fiscal year, unassigned fund balance of the general fund was \$5,791,407, while total fund balance was \$10,933,489. As a measure of the general fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 18% of total general fund expenditures, while total fund balance represents 34% of that same amount.

The fund balance of the Library's general fund decreased by \$1,415,343 during fiscal year 2023. The key factors in this decrease is as follows:

- Increased salaries and wages, staff development, and capital outlay expenditures.

Capital Asset and Debt Administration

Capital Assets. The Library's investment in capital assets for its governmental activities as of December 31, 2023, amounts to \$9,154,756 (net of accumulated depreciation). This investment in capital assets includes library books and materials, furniture, and equipment, and building and building improvements.

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

- New library books and materials
- Building improvements and parking lot replacement
- Implementation of right of use assets

MANAGEMENT'S DISCUSSION AND ANALYSIS

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

	<u>Governmental Activities</u>	
	<u>2023</u>	<u>2022</u>
Buildings	\$ 126,534	\$ 210,890
Building improvements	1,868,128	2,061,128
Land improvements	429,427	472,711
Library books and materials	4,908,957	5,362,186
Vehicles	132,294	168,570
Furniture and equipment	681,314	92,377
Land	440,000	440,000
Information technology	267,561	139,721
Right to use - equipment	82,381	278,458
Right to use - subscription based IT arrangements	218,160	-
	<u>\$ 9,154,756</u>	<u>\$ 9,226,041</u>

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

Long-Term Debt. At the end of the current fiscal year, the Library had total debt outstanding of \$826,334. This represents compensated absences earned but not used as of year-end and lease payable.

Kent District Library's Outstanding Debt

	<u>Governmental Activities</u>	
	<u>2023</u>	<u>2022</u>
Compensated absences	\$ 740,778	\$ 724,473
Lease payable	85,556	283,810
	<u>\$ 826,334</u>	<u>\$ 1,008,283</u>

The Library's total debt decreased by \$181,949 (18%) during the current fiscal year.

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

MANAGEMENT'S DISCUSSION AND ANALYSIS

Economic Factors and Next Year's Budgets and Rates

Kent District Library's goal is to maintain and enhance the services that are provided to the public utilizing the most efficient and effective methods. The Library has projected expenditures to exceed revenues in 2024 by \$2,110,988. The Library has a conservative and fiscally responsible budget for the fiscal year 2024 that will support the Library's activities and programs.

Requests for Information

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

BASIC FINANCIAL STATEMENTS

**KENT DISTRICT LIBRARY
STATEMENT OF NET POSITION
DECEMBER 31, 2023**

	Governmental Activities
ASSETS	
Cash	\$ 1,088,476
Investments	10,986,850
Receivables	
Accounts	322,080
Taxes	23,976,727
Prepaid expenses	1,879,559
Net pension asset	5,149,994
Capital assets, not being depreciated/amortized	440,000
Capital assets, net of accumulated depreciation/amortization	<u>8,714,756</u>
TOTAL ASSETS	<u>52,558,442</u>
DEFERRED OUTFLOW OF RESOURCES	
Pension related items	<u>4,750,560</u>
LIABILITIES	
Accounts payable	859,594
Accrued payroll, taxes and withholding	550,196
Noncurrent liabilities	
Due within one year	353,673
Due in more than one year	<u>472,661</u>
TOTAL LIABILITIES	<u>2,236,124</u>
DEFERRED INFLOWS OF RESOURCES	
Unavailable revenue - property taxes	25,595,017
Pension related items	<u>15,076</u>
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>25,610,093</u>
NET POSITION	
Net investment in capital assets	9,069,200
Restricted - contributions	576,749
Restricted - pension benefits	9,885,478
Unrestricted	<u>9,931,358</u>
TOTAL NET POSITION	<u><u>\$ 29,462,785</u></u>

**KENT DISTRICT LIBRARY
STATEMENT OF ACTIVITIES
YEAR ENDED DECEMBER 31, 2023**

Functions/Programs	Expenses	Program Revenues	Net (Expense) Revenue and Changes in Net Position
		Charges for Services	
Governmental activities			
Recreation and culture			
Library	\$ 31,731,223	\$ 38,426	\$ (31,692,797)
General revenues			
Taxes			
Property taxes, levied for general purposes			26,519,873
Penal fines			631,390
State sources			1,130,537
Investment earnings (loss)			888,844
Other			1,480,100
Total general revenues			30,650,744
Change in net position			(1,042,053)
Net position, beginning of year			30,504,838
Net position, end of year			\$ 29,462,785

**KENT DISTRICT LIBRARY
BALANCE SHEET
GOVERNMENTAL FUND
DECEMBER 31, 2023**

	<u>General</u>
ASSETS	
Cash	\$ 1,088,476
Investments	10,986,850
Receivables	
Accounts	322,080
Taxes	23,976,727
Prepaid expenses	<u>1,879,559</u>
TOTAL ASSETS	<u><u>\$ 38,253,692</u></u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	
LIABILITIES	
Accounts payable	\$ 859,594
Accrued payroll, taxes and withholding	<u>550,196</u>
TOTAL LIABILITIES	<u>1,409,790</u>
DEFERRED INFLOWS OF RESOURCES	
Unavailable revenue - USF funds	315,396
Unavailable revenue - property taxes	<u>25,595,017</u>
TOTAL DEFERRED INFLOWS	<u>25,910,413</u>
FUND BALANCE	
Non-spendable - prepaid expenditures	1,879,559
Restricted - donations	576,749
Committed - capital projects	574,786
Assigned - subsequent year expenditures	2,110,988
Unassigned	<u>5,791,407</u>
TOTAL FUND BALANCE	<u>10,933,489</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	<u><u>\$ 38,253,692</u></u>

**KENT DISTRICT LIBRARY
RECONCILIATION OF THE BALANCE SHEET OF THE GOVERNMENTAL FUND
TO THE STATEMENT OF NET POSITION
DECEMBER 31, 2023**

Total governmental fund balances	<u>\$ 10,933,489</u>
Amounts reported for governmental activities in the statement of net position are different because:	
Deferred outflows of resources - related to pension	4,750,560
Deferred inflows of resources - related to pension	(15,076)
Net pension asset	5,149,994
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	
Capital assets not being depreciated/amortized	440,000
Capital assets being depreciated/amortization, net	<u>8,714,756</u>
	<u>9,154,756</u>
Other long-term assets that are not available to pay for current period expenditures and, therefore, are unavailable in the funds:	
USF funds	<u>315,396</u>
Long-term liabilities are not due and payable in the current period and are therefore not reported in the funds.	
Compensated absences payable	(740,778)
Direct borrowing and direct placement - lease payable	<u>(85,556)</u>
	<u>(826,334)</u>
Net position of governmental activities	<u><u>\$ 29,462,785</u></u>

**KENT DISTRICT LIBRARY
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - GOVERNMENTAL FUND
YEAR ENDED DECEMBER 31, 2023**

	<u>General</u>
REVENUES	
Local sources	
Property taxes	\$ 26,519,873
Penal fines	631,390
Charges for services	38,426
Investment earnings	888,844
Public donations	548,043
Other	<u>865,417</u>
Total local sources	29,491,993
State sources	<u>1,130,537</u>
TOTAL REVENUES	<u>30,622,530</u>
EXPENDITURES	
Current	
Recreation and culture	
Salaries and wages	13,767,062
Employee benefits	5,274,754
Collections	
Digital	2,675,417
Physical	1,935,622
Supplies	511,085
Contractual services	2,110,413
Programming and outreach	352,738
Maintenance and utilities	2,521,168
Staff and board development	263,055
Other	1,041,617
Capital outlay	1,375,336
Debt service	
Principal	202,019
Interest	<u>7,587</u>
TOTAL EXPENDITURES	<u>32,037,873</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(1,415,343)
FUND BALANCE, beginning of year	<u>12,348,832</u>
FUND BALANCE, end of year	<u><u>\$ 10,933,489</u></u>

**KENT DISTRICT LIBRARY
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUND
TO THE STATEMENT OF ACTIVITIES
YEAR ENDED DECEMBER 31, 2023**

Net Change in Fund Balances - Total Governmental Funds **\$ (1,415,343)**

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

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

Depreciation/amortization expense	(3,127,399)
Capital outlay	3,056,114

The issuance of long-term debt provides current financial resources to the governmental funds, while the repayment of principal of long-term debt consumes the current financial resources of the governmental fund. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. The effect on these differences is the treatment of long-term debt and related items and are as follows:

Payments on notes from direct borrowings and direct placement - leases	198,254
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Compensated absences are reported on the accrual method in the statement of activities, and reported as an expenditure when financial resources are used in the governmental funds:

Accrued compensated absences, beginning of the year	724,473
Accrued compensated absences, end of the year	(740,778)

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

Accrued revenue - USF funds	66,640
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Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds:

Pension related items	195,986
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Change in Net Position of Governmental Activities **\$ (1,042,053)**

**KENT DISTRICT LIBRARY
STATEMENT OF FIDUCIARY NET POSITION
DECEMBER 31, 2023**

	Pension Trust Fund
ASSETS	
Investments	\$ 57,062,464
Receivables	
Interest and dividends	57,710
	<hr/>
TOTAL ASSETS	57,120,174
	<hr/>
LIABILITIES	-
	<hr/>
NET POSITION	
Restricted for pension	\$ 57,120,174
	<hr/> <hr/>

**KENT DISTRICT LIBRARY
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
YEAR ENDED DECEMBER 31, 2023**

	Pension Trust Fund
ADDITIONS	
Contributions	
Employer	\$ 1,567,523
Non-employer	128,530
Other income	16,475
	<u>1,712,528</u>
Investment income	
Net appreciation	5,472,471
Interest and dividends	641,740
	<u>6,114,211</u>
Less investment expense	<u>(54,694)</u>
Total investment income	<u>6,059,517</u>
TOTAL ADDITIONS	<u>7,772,045</u>
DEDUCTIONS	
Benefits paid to members	2,914,357
Administrative expense	103,268
Other	8,671
	<u>3,026,296</u>
TOTAL DEDUCTIONS	<u>3,026,296</u>
CHANGE IN NET POSITION	4,745,749
NET POSITION	
Beginning of year	<u>52,374,425</u>
End of year	<u>\$ 57,120,174</u>

**KENT DISTRICT LIBRARY
NOTES TO FINANCIAL STATEMENTS**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Description of Government-Wide Financial Statements

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

Reporting Entity

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

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

Fiduciary Component Unit

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

Basis of Presentation - Government-Wide Financial Statements

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

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

**KENT DISTRICT LIBRARY
NOTES TO FINANCIAL STATEMENTS**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Basis of Presentation - Fund Financial Statements

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

The Library reports the following *Major Governmental Fund*:

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

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

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

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

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

Measurement Focus and Basis of Accounting

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

KENT DISTRICT LIBRARY
NOTES TO FINANCIAL STATEMENTS

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Measurement Focus and Basis of Accounting (continued)

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

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

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

Budgetary Information

Budgetary Basis of Accounting

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

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

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

The budget was amended during the year with supplemental appropriations. The budget was amended prior to December 31, 2023. The Library does not consider the amendments to be significant. Violations, if any, are noted in the required supplementary information sections.

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

Cash and Cash Equivalents

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

**KENT DISTRICT LIBRARY
NOTES TO FINANCIAL STATEMENTS**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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

Investments

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

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

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

Prepaid Expenses

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

Capital Assets

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

**KENT DISTRICT LIBRARY
NOTES TO FINANCIAL STATEMENTS**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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

Capital Assets (continued)

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

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

Assets	Years
Building	25
Building improvements	10 - 15
Land improvements	15
Vehicles	5
Library books and materials	5
Information technology	5
Furniture and equipment	5
Right to use assets - equipment	2 - 3
Right to use - subscription based IT arrangements	2 - 3

Deferred Outflows/Inflows of Resources

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

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

**KENT DISTRICT LIBRARY
NOTES TO FINANCIAL STATEMENTS**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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

Pension

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

Leases

Lessee: The Library is a lessee for a noncancelable lease of equipment. The Library recognizes a lease liability and an intangible right-to-use lease asset in the government-wide financial statements.

At the commencement of a lease, the Library initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the least liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straight-line basis over its useful life.

Key estimates and judgements related to leases include how the Library determines (1) the discount rate it uses to discount the expected lease payments to present value, (2) lease term, and (3) lease payments.

- The Library uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the Library generally uses its estimated incremental borrowing rate as the discount rate for leases.
- The lease term includes the noncancelable period of the lease. Lease payments included in the measurement of the lease liability are composed of fixed payments and purchase option price that the Library is reasonably certain to exercise.

The Library monitors changes in circumstances that would require a remeasurement of its leases and will remeasure the lease asset and liability if certain changes occur that are expected to significantly affect the amount of the lease liability.

Lease assets are reported with other capital assets and lease liabilities are reported with long-term obligations on the statement of net position.

Net Position Flow Assumption

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

**KENT DISTRICT LIBRARY
NOTES TO FINANCIAL STATEMENTS**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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

Fund Balance Policies

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

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

Fund Balance Policies

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

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

Use of Estimates

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

**KENT DISTRICT LIBRARY
NOTES TO FINANCIAL STATEMENTS**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Revenues and Expenditures/Expenses

Property Taxes

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

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

The Library's 2022 tax is levied and collectible on December 1, 2022 and is recognized as revenue in the year ended December 31, 2023 financial statements, when the proceeds of the levy are budgeted and available for the financing operations. The 2022 taxable value of the Library totaled \$21,540,852,145 (a portion of which is not captured from all jurisdictions), on which taxes of 1.2355 mills are levied for operating purposes.

Compensated Absences

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

NOTE 2 - DEPOSITS AND INVESTMENTS

As of December 31, 2023, the Library had deposits and investments subject to the following risk.

The Library participates in the Kent County Pooled Investment Fund for the Nelson and DuMond Trusts. The Pool is a local government investment pool established under Michigan state statutes for participating Michigan municipalities. The Pool, which is a non-risk categorized qualifying investment, is carried at fair market value. The Pool is not subject to regulatory oversight, is not registered with the SEC. The Pool issues a separate report. The Library's portion of Fund is determined by the percentage held. The Library holds 0.0011% of the Pooled Investment Fund. Per the most recent Financial Overview of Kent County, the Pool's value is \$540,888,893. The Library's portion of this, therefore, is \$58,060. The County investment pool is not rated. Additional information regarding credit risk of the investments held in the County Investment pool can be found in the notes to the financial statements of the County's Annual Comprehensive Financial report.

**KENT DISTRICT LIBRARY
NOTES TO FINANCIAL STATEMENTS**

NOTE 2 - DEPOSITS AND INVESTMENTS (continued)

Custodial Credit Risk - Deposits

In the case of deposits, this is the risk that in the event of a bank failure, the Library's deposits may not be returned to it. As of December 31, 2023, \$1,128,381 of the Library's bank balance of \$1,628,381 was exposed to custodial credit risk because it was uninsured and uncollateralized. The carrying value on the books for deposits at the end of the year was \$1,142,955, which includes the Library's portion of the Kent County Pooled Investment Fund. The Library also had \$3,581 in cash on hand.

Custodial Credit Risk - Investments

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

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

Investment type	Fair Value	Weighted Average Maturity (Years)
Mortgage backed securities	\$ 10,405,989	10.99
Federated Government Obligation money market fund	522,801	0.0027
Total fair value	<u>\$ 10,928,790</u>	
Portfolio weighted average maturity		<u>10.56</u>

One day maturity equals approximately 0.0027 years.

Credit Risk

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

**KENT DISTRICT LIBRARY
NOTES TO FINANCIAL STATEMENTS**

NOTE 2 - DEPOSITS AND INVESTMENTS (continued)

Concentration of Credit Risk

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

Foreign Currency Risk

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

Fair Value Measurement

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

- Level 1: Quoted prices in active markets for identical securities.
- Level 2: Prices determined using other significant observable inputs. Observable inputs are inputs that other market participants may use in pricing a security. These may include prices for similar securities, interest rates, prepayment speeds, credit risk and others.
- Level 3: Prices determined using significant unobservable inputs. In situations where quoted prices or observable inputs are unavailable or deemed less relevant, unobservable inputs may be used. Unobservable inputs reflect the Library's own assumptions about the factors market participants would use in pricing an investment and would be based on the best information available.

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

	<u>Level 2</u>
Investments by fair value level	
Mortgage backed securities	<u>\$ 10,405,989</u>
Investments at net asset value (NAV)	
Federated Government Obligation money market fund	<u>522,801</u>
Total investments	<u><u>\$ 10,928,790</u></u>

**KENT DISTRICT LIBRARY
NOTES TO FINANCIAL STATEMENTS**

NOTE 2 - DEPOSITS AND INVESTMENTS (continued)

Investments in Entities that Calculate Net Asset Value Per Share

The Library holds funds in the Federated Government Obligation money market fund, where the fair value of the investments is measured on a recurring basis using net asset value per share (or its equivalent) of the investment companies as a practical expedient. At the year ended December 31, 2023, the fair value, unfunded commitments, and redemption rules of those investments are as follows:

	<u>Fair Value</u>	<u>Unfunded Commitments</u>	<u>Redemption Frequency, if Eligible</u>	<u>Redemption Notice Period</u>
Federated Government Obligation	\$ 522,801	\$ -	No restrictions	None

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

Cash	\$ 1,088,476
Investments - Kent County Pool	58,060
Investments	<u>10,928,790</u>
Total cash and investments	<u><u>\$ 12,075,326</u></u>

Pension

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

Deposits

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

Investments

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

**KENT DISTRICT LIBRARY
NOTES TO FINANCIAL STATEMENTS**

NOTE 2 - DEPOSITS AND INVESTMENTS (continued)

Interest Rate Risk

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

Investment type	Fair Value	Weighted Average Maturity (Years)
U.S. Treasury bills, notes, and bonds	\$ 3,481,961	8.70
Corporate bonds, debentures and notes	2,933,455	10.53
Foreign obligations	266,173	7.44
Municipal obligations	55,068	35.17
Mortgage backed securities	25,540	24.35
Asset backed securities	495,946	3.73
Private placements	17,358	2.20
	<hr/>	<hr/>
Total fair value	\$ 7,275,500	
	<hr/>	
Portfolio weighted average maturity		<hr/> <hr/> 9.35

One day maturity equals approximately 0.0027 years.

Concentration of Credit Risk

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

**KENT DISTRICT LIBRARY
NOTES TO FINANCIAL STATEMENTS**

NOTE 2 - DEPOSITS AND INVESTMENTS (continued)

Concentration of Credit Risk (continued)

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

Investment type	Fair Value	Rating				
		AAA	AA1-3	A1-3	Baa1 and Below	Unrated
U.S. Treasury bills, notes, and bonds	\$ 3,481,961	\$ 2,922,146	\$ -	\$ -	\$ -	\$ 559,815
Corporate bonds, debentures and notes	2,933,455	60,469	158,108	1,283,328	1,364,537	67,013
Foreign obligations	266,173	32,945	34,895	103,534	86,791	8,008
Municipal obligations	55,068	-	42,706	12,362	-	-
Mortgage backed securities	25,540	-	-	-	-	25,540
Asset backed securities	495,946	141,345	-	-	-	354,601
Private placements	17,358	-	-	14,509	2,849	-
	<u>\$ 7,275,500</u>	<u>\$ 3,156,905</u>	<u>\$ 235,709</u>	<u>\$ 1,413,733</u>	<u>\$ 1,454,177</u>	<u>\$ 1,014,977</u>

The Plan's investments are held in a financial institution administered trust fund. Following is a summary of the Plan's investments as of December 31, 2023:

	Fair Value		
	Level 1	Level 2	Total
U.S. Treasury bills, notes, and bonds	\$ -	\$ 3,481,961	\$ 3,481,961
Corporate bonds, debentures and notes	-	2,933,455	2,933,455
Foreign obligations	-	266,173	266,173
Municipal obligations	-	55,068	55,068
Mortgage backed securities	-	25,540	25,540
Asset backed securities	-	495,946	495,946
Private placements	-	17,358	17,358
Money Market mutual funds	1,080,150	-	1,080,150
Fixed income mutual funds	5,637,150	-	5,637,150
Domestic equity funds	5,990,730	20,750,399	26,741,129
Global fixed income fund	-	4,990,905	4,990,905
Foreign equity mutual funds	11,337,629	-	11,337,629
Total assets at fair value	<u>\$ 24,045,659</u>	<u>\$ 33,016,805</u>	<u>\$ 57,062,464</u>

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

**KENT DISTRICT LIBRARY
NOTES TO FINANCIAL STATEMENTS**

NOTE 3 - CAPITAL ASSETS

The capital assets for the year ended December 31, 2023 were as follows:

	Balance January 1, 2023	Additions/ Reclassifications	Deletions/ Reclassifications	Balance December 31, 2023
Primary government				
Governmental activities				
Capital assets not being depreciated/amortized				
Land	\$ 440,000	\$ -	\$ -	\$ 440,000
Capital assets being depreciated/amortized				
Buildings	2,108,900	-	-	2,108,900
Building improvements	3,461,569	32,359	-	3,493,928
Land improvements	634,520	-	-	634,520
Library books and materials	12,856,712	1,935,624	1,775,479	13,016,857
Vehicles	412,066	8,398	-	420,464
Information technology	2,955,691	203,727	-	3,159,418
Furniture and equipment	1,644,040	623,275	-	2,267,315
Right to use - equipment	474,535	-	-	474,535
Right to use - subscription based IT arrangements	-	252,731	-	252,731
Total capital assets, being depreciated/amortized	24,548,033	3,056,114	1,775,479	25,828,668
Less accumulated depreciation/amortization for				
Buildings	1,898,010	84,356	-	1,982,366
Building improvements	1,400,441	225,359	-	1,625,800
Land improvements	161,809	43,284	-	205,093
Library books and materials	7,494,526	2,388,853	1,775,479	8,107,900
Vehicles	243,496	44,674	-	288,170
Information technology	2,815,970	75,887	-	2,891,857
Furniture and equipment	1,551,663	34,338	-	1,586,001
Right to use - equipment	196,077	196,077	-	392,154
Right to use - subscription based IT arrangements	-	34,571	-	34,571
Total accumulated depreciation/amortization	15,761,992	3,127,399	1,775,479	17,113,912
Total capital assets, being depreciated/amortized, net	8,786,041	(71,285)	-	8,714,756
Total governmental activities, capital assets, net	\$ 9,226,041	\$ (71,285)	\$ -	\$ 9,154,756

Depreciation/amortization expense amounted to \$3,127,399.

**KENT DISTRICT LIBRARY
NOTES TO FINANCIAL STATEMENTS**

NOTE 4 - LONG-TERM OBLIGATIONS

Changes in Long-Term Liabilities

The following is a summary of governmental long-term obligations for the Library for the year ended December 31, 2023:

	Notes from Direct Borrowings and Direct Placements	Compensated Absences	Total
Balance, January 1, 2023, as restated	\$ 283,810	\$ 724,473	\$ 1,008,283
Additions	-	1,107,866	1,107,866
Deletions	(198,254)	(1,091,561)	(1,289,815)
Balance, December 31, 2023	85,556	740,778	826,334
Due within one year	(57,362)	(296,311)	(353,673)
Due in more than one year	<u>\$ 28,194</u>	<u>\$ 444,467</u>	<u>\$ 472,661</u>

Long-term obligations at December 31, 2023 are comprised of the following issues:

Direct Borrowing and Direct Placement

Kiosk station lease due in monthly installments of \$9,110 through April 1, 2025, with an implied interest rate of 4.0%.	\$ 8,760
Kiosk station lease due in monthly installments of \$11,039 through April 1, 2025, with an implied interest rate of 4.0%.	10,614
Xerox printer lease due in monthly installments of \$9,788 through April 30, 2025, with an implied interest rate of 4.0%.	3,136
Xerox copier lease due in monthly installments of \$34,851 through November 22, 2026, with an implied interest rate of 4.0%.	<u>63,046</u>
Total direct borrowing and direct placement	85,556
Compensated absences	<u>740,778</u>
Total general long-term obligations	<u>\$ 826,334</u>

**KENT DISTRICT LIBRARY
NOTES TO FINANCIAL STATEMENTS**

NOTE 4 - LONG-TERM OBLIGATIONS (continued)

The Library's outstanding notes from direct borrowings and direct placements related to governmental activities of \$85,556 contains provisions that in an event of default (1) unable to make principal or interest payments (2) false or misrepresentations is made to the lender (3) become insolvent or make an assignment for the benefit of its creditors (4) if the lender at any time in good faith believes that the prospect of payment of any indebtedness is impaired. Upon the occurrence of any default event, the outstanding amounts, including accrued interest become immediately due and payable.

The annual requirements to amortize long-term obligations outstanding, exclusive of compensated absences payments as of December 31, 2023, are as follows:

Year Ending December 31,	Direct Borrowing and Direct		Compensated Absences	Total
	Principal	Interest		
2024	\$ 57,362	\$ 900	\$ -	\$ 58,262
2025	28,194	-	-	28,194
	85,556	900	-	86,456
Compensated absences	-	-	740,778	740,778
	<u>\$ 85,556</u>	<u>\$ 900</u>	<u>\$ 740,778</u>	<u>\$ 827,234</u>

NOTE 5 - PENSION PLANS

Defined Contribution Retirement Plan

The Library's defined benefit retirement plan closed to new employees on December 31, 2009. Following the closure of the defined benefit plan, the Kent District Library Deferred Compensation Plan (the "Plan") was created in accordance with the Internal Revenue Code, Section 457 and was offered to employees hired after December 31, 2009. The Library will match 100% of an employee's contribution up to 7.5% of the employee's wages, and the difference between 7.5% and 11.5% will be matched at 50%. The Library contributed \$613,123 to the plan for the year ended December 31, 2023.

Defined Benefit Retirement Plan

Plan Description

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

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

**KENT DISTRICT LIBRARY
NOTES TO FINANCIAL STATEMENTS**

NOTE 5 - PENSION PLANS (continued)

Benefits Provided

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

Employees Covered by Benefit Terms

At the December 31, 2023, valuation date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	201
Inactive employees entitled to but not yet receiving benefits	40
Active employees	<u>63</u>
	<u><u>304</u></u>

Contributions

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

During the year ended December 31, 2023, contributions totaling \$1,703,857, consisting of \$7,804 of other contributions, \$1,567,523 of employer contributions, and \$128,530 employee contributions, were made in accordance with contribution requirements determined by an actuarial valuation of the Plan. Union members' required contribution rate was 3.5% of their covered payroll for plan year 2023. The Library is required to contribute at actuarially determined rates expressed as a percentage of covered payroll. The Library's contribution rate was 2% of annual covered payroll in 2023. Administrative costs of the Plan are financed through investment earnings.

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

Net Pension Asset

The employer's net pension asset was measured as of December 31, 2023, and the total pension asset used to calculate the net pension liability was determined by an annual actuarial valuation as of that date.

**KENT DISTRICT LIBRARY
NOTES TO FINANCIAL STATEMENTS**

NOTE 5 - PENSION PLANS (continued)

Benefits Provided (continued)

Actuarial Assumptions

The total pension liability in the December 31, 2023, annual actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation: 2.5%

Salary increases: 3.5% to 10.1% including inflation

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

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

Mortality rates used were based on the Pub-2010, Amount-Weighted, General Mortality Tables with 2-dimensional fully generational improvements using MP-2021 projection scale.

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

Asset Class	Target Allocation	Long-term Expected Gross Rate of Return	Inflation Assumption	Long-term Expected Real Rate of Return
Core Bonds	25%	5.31%	2.75%	2.56%
Mutli-Sector Bonds	10%	6.25%	2.75%	3.50%
US Large Cap Equity	30%	9.90%	2.75%	7.15%
US Small Cap Equity	10%	11.33%	2.75%	8.58%
International Developed Equity	20%	11.01%	2.75%	8.26%
Core Real Estate	5%	9.24%	2.75%	6.49%
Total	100%			

Discount Rate

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

**KENT DISTRICT LIBRARY
NOTES TO FINANCIAL STATEMENTS**

NOTE 5 - PENSION PLANS (continued)

Changes in Net Pension Liability (Asset)

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Asset (a) - (b)
Balances at 12/31/2022	\$ 50,855,745	\$ 52,374,425	\$ (1,518,680)
Changes for the year			
Service cost	675,995	-	675,995
Interest on total pension liability	3,357,218	-	3,357,218
Difference between expected and actual experience	(4,421)	-	(4,421)
Employer contributions	-	1,567,523	(1,567,523)
Employee contributions	-	128,530	(128,530)
Net investment income	-	6,059,517	(6,059,517)
Benefit payments including employee refunds	(2,914,357)	(2,914,357)	-
Administrative expense	-	(103,268)	103,268
Other charges	-	7,804	(7,804)
Net changes	1,114,435	4,745,749	(3,631,314)
Balances as of 12/31/2023	\$ 51,970,180	\$ 57,120,174	\$ (5,149,994)

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

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

	1% Decrease	Current Discount	1% Increase
Net pension asset at 12/31/2023	\$ -	\$ (5,149,994)	\$ -
Change in net pension	6,082,281	-	(5,147,145)
Calculated net pension	\$ 932,287	\$ (5,149,994)	\$ (10,297,139)

KENT DISTRICT LIBRARY
NOTES TO FINANCIAL STATEMENTS

NOTE 5 - PENSION PLANS (continued)

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

For the year ended December 31, 2023 the employer recognized a reduction of pension expense of (\$195,986) on the governmental-wide financial statements. The employer reported deferred outflows and inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
	<u> </u>	<u> </u>
Differences between expected and actual experience	\$ -	\$ 15,076
Change in assumptions	324,062	-
Net difference between projected and actual earnings on pension plan investments	4,426,498	-
	<u>\$ 4,750,560</u>	<u>\$ 15,076</u>

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

Year End December 31,	
<u> </u>	
2024	\$ 1,217,319
2025	1,710,508
2026	2,324,372
2027	<u>(513,715)</u>
	<u>\$ 4,738,484</u>

NOTE 6 - COMMITMENTS AND CONTINGENCIES

The Library is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Library carries commercial insurance to cover any losses that may result from the above described activities. No settlements have incurred in excess of coverage in 2023 or any of the prior three years.

**KENT DISTRICT LIBRARY
NOTES TO FINANCIAL STATEMENTS**

NOTE 7 - TAX ABATEMENTS

Industrial Facilities Exemption

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

For the year ended December 31, 2023, the Library's property tax revenue for general operations were reduced by \$231,705 under this program. The abatements issued by other governmental units is as follows:

<u>Governmental Unit</u>	<u>Amount</u>
Ada Township	\$ 16,645
Algoma Township	907
Alpine Township	13,130
Byron Township	5,223
Caledonia Township	15,075
Cascade Township	26,110
Gaines Township	54,118
Vergennes Township	3,068
City of Grandville	3,154
City of Kentwood	31,260
City of Lowell	5,068
City of Rockford	830
City of Walker	19,811
City of Wyoming	37,306
Total	<u><u>\$ 231,705</u></u>

There are no abatements made by the Library.

KENT DISTRICT LIBRARY
NOTES TO FINANCIAL STATEMENTS

NOTE 8 - UPCOMING ACCOUNTING PRONOUNCEMENTS

In June 2022, the GASB issued Statement No. 100, *Accounting Changes and Error Corrections* - an amendment of GASB Statement No. 62. This Statement prescribes the accounting and financial reporting for (1) each type of accounting change and (2) error corrections. This Statement requires that (a) changes in accounting principles and error corrections be reported retroactively by restating prior period, (b) changes to or within the financial reporting entity be reported by adjusting beginning balances of the current period, and (c) changes in accounting estimates be reported prospectively by recognizing the change in the current period. The Library is currently evaluating the impact this standard will have on the financial statements when adopted during the 2024 fiscal year.

In June 2022, the GASB issued Statement No. 101, *Compensated Absences*. This Statement requires that liabilities for compensated absences be recognized for (1) leave that has not been used and (2) leave that has been used but not yet paid in cash or settled through noncash means. A liability should be recognized for leave that has not been used if (a) the leave is attributable to services already rendered, (b) the leave accumulates, and (c) the leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. This Statement also establishes guidance for measuring a liability for leave that has not been used, generally using an employee's pay rate as of the date of the financial statements. The Library is currently evaluating the impact this standard will have on the financial statements when adopted during the 2025 fiscal year.

In December 2023, the GASB issued Statement No. 102, *Certain Risk Disclosures*. This Statement requires a government to assess whether a concentration or constraint makes the government vulnerable to the risk of a substantial impact. Additionally, this Statement requires a government to assess whether an event or events associated with a concentration or constraint that could cause the substantial impact have occurred, have begun to occur, or are more likely than not to begin to occur within 12 months of the date the financial statements are issued. If a government determines that those criteria for disclosure have been met for a concentration or constraint, it should disclose information in notes to financial statements in sufficient detail to enable users of financial statements to understand the nature of circumstances disclosed and the government's vulnerability to the risk of substantial impact. The Library is currently evaluating the impact this standard will have on the financial statements when adopted during the 2025 fiscal year.

NOTE 9 - CHANGE IN ACCOUNTING PRINCIPLE

For the year ended December 31, 2023, the District implemented the following new pronouncement: GASB Statement No. 96, *Subscription Based Information Technology Arrangements*.

Summary:

Governmental Accounting Standards Board (GASB) Statement No. 96, *Subscription-based Information Technology Arrangements*, was issued by the GASB in May 2020. The objective of this Statement is to provide guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset - an intangible asset and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. To the extent relevant, the standards for SBITAs are based on the standards established in Statement No. 87, *Leases*, as amended.

There was no material impact on the beginning balances for the Library after the adoption of GASB No. 96.

REQUIRED SUPPLEMENTARY INFORMATION

**KENT DISTRICT LIBRARY
REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
YEAR ENDED DECEMBER 31, 2023**

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES				
Local sources				
Property taxes	\$ 26,483,315	\$ 26,507,100	\$ 26,519,873	\$ 12,773
Penal fines	600,000	631,000	631,390	390
Charges for services	35,000	36,100	38,426	2,326
Investment earnings (loss)	-	644,500	888,844	244,344
Donations	200,000	530,000	548,043	18,043
Other	1,141,790	795,575	865,417	69,842
Total local sources	28,460,105	29,144,275	29,491,993	347,718
State sources	1,018,672	1,130,350	1,130,537	187
TOTAL REVENUES	29,478,777	30,274,625	30,622,530	347,905
EXPENDITURES				
Current				
Recreation and culture				
Salaries and wages	13,856,694	13,823,400	13,767,062	56,338
Employee benefits	3,817,514	5,408,000	5,274,754	133,246
Collections - digital	2,673,678	2,673,678	2,675,417	(1,739)
Collections - physical	2,495,390	2,008,630	1,935,622	73,008
Supplies	862,296	690,000	511,085	178,915
Contractual and professional services	2,163,067	1,973,445	2,110,413	(136,968)
Programming and outreach	474,280	385,000	352,738	32,262
Maintenance and utilities	3,383,632	2,944,102	2,521,168	422,934
Staff and Board development	384,102	262,000	263,055	(1,055)
Other	748,332	912,000	1,041,617	(129,617)
Capital outlay	679,582	1,367,000	1,375,336	(8,336)
Debt service				
Principal	-	-	202,019	(202,019)
Interest	-	-	7,587	(7,587)
TOTAL EXPENDITURES	31,538,567	32,447,255	32,037,873	409,382
EXCESS OF REVENUES OVER/(UNDER) EXPENDITURES	(2,059,790)	(2,172,630)	(1,415,343)	\$ 757,287
FUND BALANCE				
Beginning of year	12,348,832	12,348,832	12,348,832	
End of year	\$ 10,289,042	\$ 10,176,202	\$ 10,933,489	

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

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Total pension liability										
Service cost	\$ 675,995	\$ 681,587	\$ 781,796	\$ 729,379	\$ 711,765	\$ 744,402	\$ 842,900	\$ 873,137	\$ 654,695	\$ 662,374
Interest	3,357,218	3,089,026	3,037,420	2,922,661	2,849,092	2,854,033	2,747,634	2,696,884	2,496,342	2,417,794
Changes of benefit terms	-	-	-	-	-	-	-	-	-	50,877
Difference between expected and actual experience	(4,421)	(124,400)	(452,620)	383,041	(249,701)	(455,101)	(122,509)	(1,043,296)	1,259,648	(468,054)
Assumption changes	-	3,126,160	-	-	-	355,636	-	-	-	-
Benefit payments including employee refunds	(2,914,357)	(2,678,360)	(2,425,559)	(2,296,761)	(2,163,327)	(1,928,245)	(1,869,329)	(1,707,766)	(1,598,411)	(1,475,674)
Net change in total pension liability	1,114,435	4,094,013	941,037	1,738,320	1,147,829	1,570,725	1,598,696	818,959	2,812,274	1,187,317
Total pension liability beginning	50,855,745	46,761,732	45,820,695	44,082,375	42,934,546	41,363,821	39,765,125	38,946,166	36,133,892	34,946,575
Total pension liability ending	<u>\$ 51,970,180</u>	<u>\$ 50,855,745</u>	<u>\$ 46,761,732</u>	<u>\$ 45,820,695</u>	<u>\$ 44,082,375</u>	<u>\$ 42,934,546</u>	<u>\$ 41,363,821</u>	<u>\$ 39,765,125</u>	<u>\$ 38,946,166</u>	<u>\$ 36,133,892</u>
Plan fiduciary net position										
Contributions-employer	\$ 1,567,523	\$ 79,781	\$ 83,202	\$ -	\$ 535,203	\$ 92,147	\$ 45,485	\$ 52,169	\$ 57,424	\$ 54,888
Contributions-employee	128,530	139,454	157,366	146,468	155,932	167,920	160,947	185,207	193,544	249,681
Net investment income	6,059,517	(9,899,289)	7,048,775	7,552,310	9,656,071	(2,582,796)	7,820,036	2,318,926	410,599	3,581,104
Benefit payments including employee refunds	(2,914,357)	(2,678,360)	(2,425,559)	(2,296,761)	(2,163,327)	(1,928,245)	(1,869,329)	(1,707,766)	(1,598,411)	(1,475,674)
Administrative expense	(103,268)	(139,947)	(96,334)	(100,588)	(110,664)	(50,000)	(36,850)	(74,473)	(47,962)	(44,671)
Other	7,804	1,129	17,083	8,729	(2,957)	(45,326)	(122,502)	-	-	-
Net change in plan fiduciary net position	4,745,749	(12,497,232)	4,784,533	5,310,158	8,070,258	(4,346,300)	5,997,787	774,063	(984,806)	2,365,328
Plan fiduciary net position beginning	52,374,425	64,871,657	60,087,124	54,776,966	46,706,708	51,053,008	45,055,221	44,281,158	45,265,964	42,900,636
Plan fiduciary net position ending	<u>\$ 57,120,174</u>	<u>\$ 52,374,425</u>	<u>\$ 64,871,657</u>	<u>\$ 60,087,124</u>	<u>\$ 54,776,966</u>	<u>\$ 46,706,708</u>	<u>\$ 51,053,008</u>	<u>\$ 45,055,221</u>	<u>\$ 44,281,158</u>	<u>\$ 45,265,964</u>
Employer net pension asset	<u>\$ 5,149,994</u>	<u>\$ 1,518,680</u>	<u>\$ 18,109,925</u>	<u>\$ 14,266,429</u>	<u>\$ 10,694,591</u>	<u>\$ 3,772,162</u>	<u>\$ 9,689,187</u>	<u>\$ 5,290,096</u>	<u>\$ 5,334,992</u>	<u>\$ 9,132,072</u>
Plan fiduciary net position as a percentage of the total pension liability	109.91%	102.99%	138.73%	131.14%	124.26%	108.79%	123.42%	113.30%	113.70%	125.27%
Covered employee payroll	\$ 3,416,272	\$ 3,704,081	\$ 4,148,428	\$ 4,283,815	\$ 4,346,715	\$ 4,627,864	\$ 4,765,699	\$ 5,093,052	\$ 5,450,295	\$ 5,220,856
Employer's net pension asset as a percentage of covered employee payroll	150.75%	41.00%	436.55%	333.03%	246.04%	81.51%	203.31%	103.87%	97.88%	174.92%

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

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

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Actuarial determined contributions	\$ -	\$ 79,781	\$ 83,202	\$ -	\$ 535,203	\$ 88,608	\$ 48,169	\$ 52,169	\$ 57,424	\$ 55,071
Contributions in relation to the actuarially determined contribution	-	79,781	83,202	-	535,203	88,608	48,169	52,169	57,424	55,071
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Covered employee payroll	\$ 3,416,272	\$ 3,704,081	\$ 4,148,428	\$ 4,283,815	\$ 4,346,715	\$ 4,627,864	\$ 4,765,699	\$ 5,093,052	\$ 5,450,295	\$ 5,220,856
Contributions as a percentage of covered employee payroll	0.00%	2.15%	2.01%	0.00%	12.31%	1.99%	0.95%	1.02%	1.05%	1.05%

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

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

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Annual money-weighted rate of return, net of investment expense	<u>8.33%</u>	<u>-23.91%</u>	<u>7.39%</u>	<u>8.85%</u>	<u>14.74%</u>	<u>-9.33%</u>	<u>17.41%</u>	<u>5.45%</u>	<u>0.93%</u>	<u>0.00%</u>

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

KENT DISTRICT LIBRARY
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION

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

Benefit Changes - there were no changes in benefits in 2023.

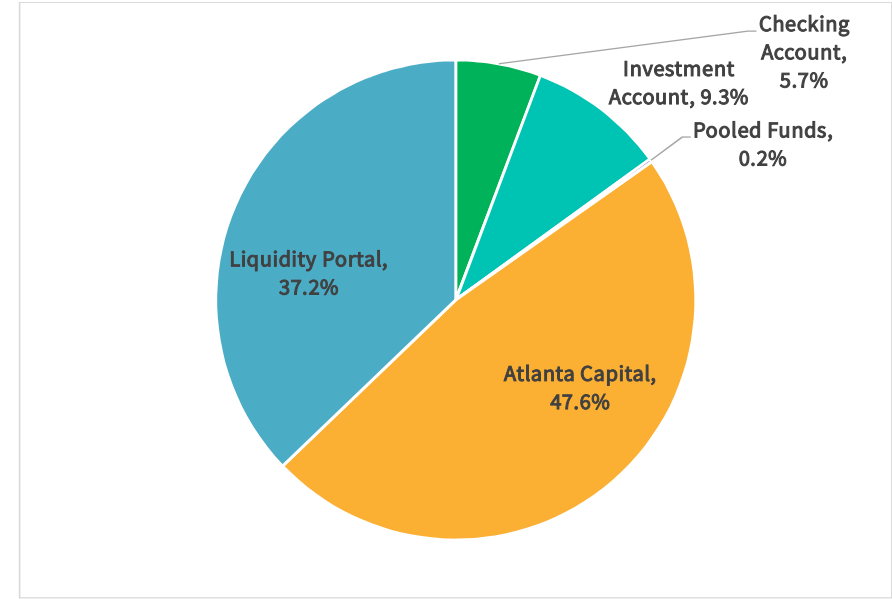
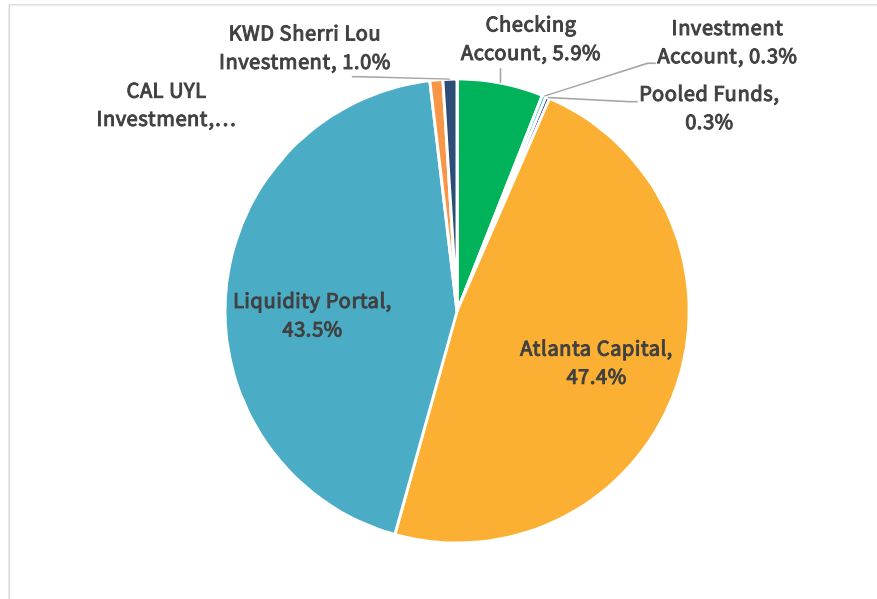
Changes in Assumptions – there were no changes in assumptions in 2023.

Notes to Schedule of Employer Contributions

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



Monthly Cash Position Per Bank Month Ended June 2024



2024		
Account	Rate	Amount
Huntington Checking Account	0.500%	\$1,367,179.50
Huntington Investment Account	3.289%	\$62,672.09
*Kent County Pooled Funds	3.774%	\$59,009.21
Atlanta Capital Investments		\$10,904,054.00
Huntington Liquidity Portal	5.210%	\$9,990,603.33
Caledonia UYL Investment	5.200%	\$208,113.94
KWD Sherri Lou Investment	5.200%	\$222,676.97
KDL Community Scholarship Fund	5.210%	\$177,484.09
		<u>\$22,991,793.13</u>

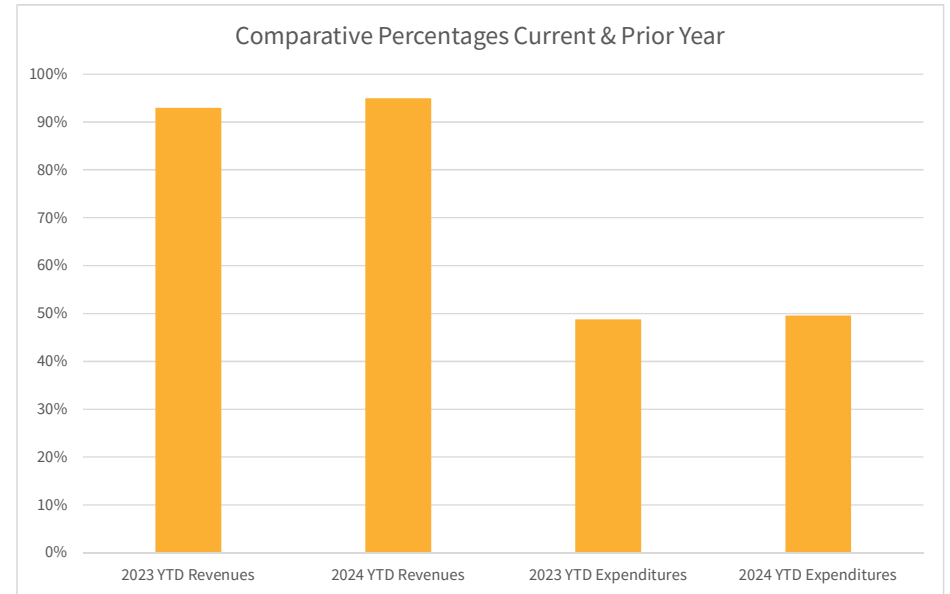
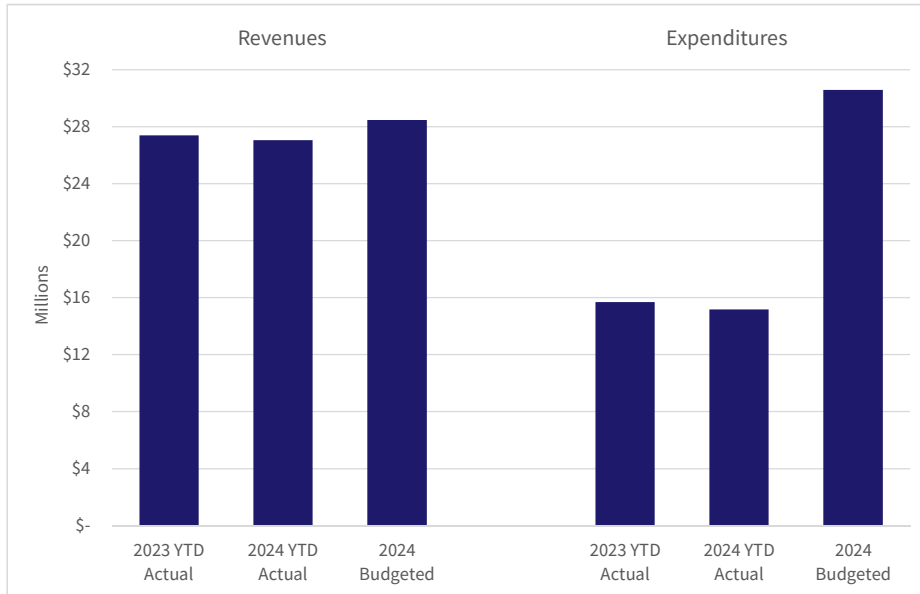
2023		
Account	Rate	Amount
Huntington Checking Account	0.500%	\$1,411,170.95
Huntington Investment Account	1.004%	\$2,281,124.42
*Kent County Pooled Funds	2.719%	\$56,928.04
Atlanta Capital Investments		\$11,714,641.00
Huntington Liquidity Portal		\$9,147,524.57
		<u>\$24,611,388.98</u>

* Includes Trust Pooled fund balances

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



Monthly Revenues and Expenditures Month Ended June 2024



Budget to Actual with Prior Year Comparison		
Revenues		
2023 YTD Actual	\$	27,403,509
2024 YTD Actual	\$	27,052,463
2024 Budgeted	\$	28,484,689
Expenditures		
2023 YTD Actual	\$	15,701,172
2024 YTD Actual	\$	15,167,233
2024 Budgeted	\$	30,595,677

Comparative Percentages Current & Prior Year		
Account	Amount	
2023 YTD Revenues		93.0%
2024 YTD Revenues		95.0%
2023 YTD Expenditures		48.7%
2024 YTD Expenditures		49.6%

Kent District Library
Statement of Revenues and Expenditures
101 - General Fund
From 6/1/2024 Through 6/30/2024
(In Whole Numbers)

	2024 YTD Actual	2024 Original Budget	2024 Original Budget to Actual Variance	Percent Remaining
Revenues				
Property Taxes	25,528,513	25,595,017	(66,504)	(0)%
Penal Fines	0	630,000	(630,000)	(100)%
Charges for Services	117,334	38,000	79,334	209 %
Interest Income	394,451	400,000	(5,549)	(1)%
Public Donations	464,209	400,000	64,209	16 %
Other Revenue	306,295	353,000	(46,705)	(13)%
State Sources	241,661	1,068,672	(827,012)	(77)%
Total Revenues	27,052,463	28,484,689	(1,432,226)	(5)%
Expenditures				
Salaries and Wages	6,457,384	14,450,238	7,992,854	55 %
Employee Benefits	1,868,649	4,024,338	2,155,689	54 %
Collections - Digital	2,172,306	2,936,317	764,011	26 %
Collections - Physical	920,837	2,054,176	1,133,339	55 %
Supplies	314,099	724,835	410,736	57 %
Contractual and Professional Services	1,364,143	2,181,095	816,952	37 %
Programming and Outreach	205,640	497,015	291,375	59 %
Maintenance and Utilities	1,106,639	2,441,763	1,335,124	55 %
Staff Development	108,041	302,640	194,599	64 %
Board Development	12,526	15,000	2,474	16 %
Other Expenditures	304,268	399,632	95,364	24 %
Capital Outlay	332,701	568,628	235,927	41 %
Total Expenditures	15,167,233	30,595,677	15,428,444	50 %
Excess Revenue Over (Under)	11,885,230	(2,110,988)	13,996,218	(663)%
Expenditures				

Kent District Library
Statement of Revenues and Expenditures
157 - Scholarship Fund
From 6/1/2024 Through 6/30/2024
(In Whole Numbers)

	2024 YTD Actual	2024 Original Budget	2024 Original Budget to Actual Variance	Percent Remaining
Revenues				
Interest Income	1,211	0	1,211	0 %
Public Donations	176,564	0	176,564	0 %
Total Revenues	177,775	0	177,775	0 %
Excess Revenue Over (Under)	177,775	0	177,775	0 %
Expenditures				

Kent District Library
Statement of Revenues and Expenditures
101 - General Fund
From 6/1/2024 Through 6/30/2024
(In Whole Numbers)

	YTD Ending June 30, 2024	YTD Ending June 30, 2023	Total Variance
Revenues			
Property Taxes	25,528,513	26,440,380	(911,867)
Charges for Services	117,334	18,280	99,054
Interest Income	394,451	351,617	42,835
Public Donations	464,209	150,827	313,382
Other Revenue	306,295	214,320	91,975
State Sources	241,661	241,738	(78)
Total Revenues	27,052,463	27,417,162	(364,699)
Expenditures			
Salaries and Wages	6,457,384	6,319,559	137,825
Employee Benefits	1,868,649	1,999,750	(131,101)
Collections - Digital	2,172,306	1,835,016	337,290
Collections - Physical	920,837	947,877	(27,041)
Supplies	314,099	334,137	(20,038)
Contractual and Professional Services	1,364,143	1,349,991	14,151
Programming and Outreach	205,640	139,673	65,967
Maintenance and Utilities	1,106,639	1,656,028	(549,389)
Staff Development	108,041	130,574	(22,533)
Board Development	12,526	10,570	1,956
Other Expenditures	304,268	362,008	(57,740)
Capital Outlay	332,701	617,172	(284,471)
Total Expenditures	15,167,233	15,702,357	(535,125)
Excess Revenue Over (Under) Expenditures	11,885,230	11,714,804	170,426

Kent District Library
Statement of Revenues and Expenditures
157 - Scholarship Fund
From 6/1/2024 Through 6/30/2024
(In Whole Numbers)

	YTD Ending June 30, 2024	YTD Ending June 30, 2023	Total Variance
Revenues			
Interest Income	1,211	0	1,211
Public Donations	176,564	0	176,564
Total Revenues	177,775	0	177,775
Excess Revenue Over (Under) Expenditures	177,775	0	177,775

Kent District Library
Statement of Revenues and Expenditures
101 - General Fund
From 6/1/2024 Through 6/30/2024
(In Whole Numbers)

	Current Month	2024 YTD	2024 Original Budget	2024 Original Budget to Actual Variance	Percent Remaining
Revenues					
Property Taxes					
4402 Current property taxes	544,652	25,352,155	25,339,532	12,623	0 %
4412 Delinquent personal property taxes	258	2,964	10,000	(7,036)	(70)%
4432 DNR - PILT	1,541	28,386	30,000	(1,614)	(5)%
4437 Industrial facilities taxes	0	145,009	215,485	(70,476)	(33)%
Total Property Taxes	546,452	25,528,513	25,595,017	(66,504)	(0)%
Penal Fines					
4581 Penal fines	0	0	630,000	(630,000)	(100)%
Total Penal Fines	0	0	630,000	(630,000)	(100)%
Charges for Services					
4660 Other Patron Fees	24,564	97,033	0	97,033	0 %
4685 Materials replacement charges	3,533	20,302	38,000	(17,698)	(47)%
Total Charges for Services	28,097	117,334	38,000	79,334	209 %
Interest Income					
4662 Interest Earned on Uyl Investment	887	5,331	0	5,331	0 %
4663 Interest Earned on Investment	949	2,522	0	2,522	0 %
4664 Interest Earned on Restricted Investments	195	950	0	950	0 %
4665 Interest earned on deposits and investments	96,505	384,063	400,000	(15,937)	(4)%
4666 Interest Earned - Property Taxes	126	1,586	0	1,586	0 %
Total Interest Income	98,662	394,451	400,000	(5,549)	(1)%
Public Donations					
4673 Restricted donations	6,503	455,303	400,000	55,303	14 %
4674 Unrestricted donations	1,777	8,906	0	8,906	0 %
Total Public Donations	8,279	464,209	400,000	64,209	16 %
Other Revenue					
4502 Universal Service Fund - eRate	26,993	196,169	350,000	(153,831)	(44)%
4651 Admission/Entry fees	0	458	0	458	0 %
4668 Royalties	334	2,143	0	2,143	0 %
4686 Sale of Equipment	25	2,207	0	2,207	0 %
4688 Miscellaneous	0	628	3,000	(2,372)	(79)%
4695 Health Insurance Plan Experience Rebate	0	104,690	0	104,690	0 %
Total Other Revenue	27,352	306,295	353,000	(46,705)	(13)%
State Sources					
4540 State Aid	0	221,125	431,600	(210,476)	(49)%
4541 State aid - LBPH/TBBC	0	20,536	41,072	(20,536)	(50)%
4548 Renaissance Zone reimbursement	0	0	76,000	(76,000)	(100)%
4549 Personal Property tax reimbursement	0	0	520,000	(520,000)	(100)%
Total State Sources	0	241,661	1,068,672	(827,012)	(77)%
Total Revenues	708,842	27,052,463	28,484,689	(1,432,226)	(5)%
Expenditures					
Salaries and Wages					
5700 Board Stipend	210	1,530	3,900	2,370	61 %
5706 Extra duty stipends	350	2,150	0	(2,150)	0 %
5713 Salary & Wages	1,029,982	6,453,704	14,446,338	7,992,634	55 %

Kent District Library
Statement of Revenues and Expenditures
101 - General Fund
From 6/1/2024 Through 6/30/2024
(In Whole Numbers)

	Current Month	2024 YTD	2024 Original Budget	2024 Original Budget to Actual Variance	Percent Remaining
Total Salaries and Wages	1,030,542	6,457,384	14,450,238	7,992,854	55 %
Employee Benefits					
5709 FICA	75,336	474,139	1,105,145	631,006	57 %
5717 Defined Contribution Pension Plan Contributions	47,487	298,173	507,693	209,520	41 %
5718 Employee Health Benefits	254,217	682,961	1,928,700	1,245,739	65 %
5720 HSA/Flex	0	367,000	392,000	25,000	6 %
5730 Other Employee Benefits	5,088	46,376	90,800	44,424	49 %
Total Employee Benefits	382,128	1,868,649	4,024,338	2,155,689	54 %
Collections - Digital					
5785 Cloud Library/OverDrive	400,000	1,307,250	1,943,500	636,250	33 %
5786 Hoopla	177,750	527,250	605,000	77,750	13 %
5787 Digital Collection	0	136,075	151,657	15,582	10 %
5788 Miscellaneous Electronic Access	0	201,731	236,160	34,429	15 %
Total Collections - Digital	577,750	2,172,306	2,936,317	764,011	26 %
Collections - Physical					
5791 Subscriptions	(320)	69,267	81,540	12,273	15 %
5815 KDL Cruisers	3,667	5,500	10,100	4,600	46 %
5871 Branch Local Materials - Restricted Donation Expenditures	0	2,946	0	(2,946)	0 %
5982 Collection Materials - Depreciable	115,765	677,124	1,538,474	861,350	56 %
5983 CD/DVD Collection Materials - Non-Depreciable	26,348	153,984	384,062	230,078	60 %
5984 Beyond Books Collection - Non-Depreciable	2,786	12,015	40,000	27,985	70 %
Total Collections - Physical	148,244	920,837	2,054,176	1,133,339	55 %
Supplies					
5750 Collection Processing & AV Supplies	16,341	61,292	113,690	52,398	46 %
5751 Supplies	9,613	51,575	150,815	99,240	66 %
5760 Technology & Accessories <\$1000	1,310	5,956	59,040	53,084	90 %
5764 KDL Staff Event, Supplies & Awards	9,364	12,731	31,950	19,219	60 %
5768 Promotions Supplies	419	14,023	30,835	16,812	55 %
5770 Other Awards/Prizes	10,127	78,555	215,325	136,770	64 %
5790 Books (not for circulation)	1,224	19,799	30,485	10,686	35 %
5851 Mail/Postage	129	13,526	7,695	(5,831)	(76)%
5900 Copier/Printer Usage Charges	11,134	56,642	85,000	28,358	33 %
Total Supplies	59,661	314,099	724,835	410,736	57 %
Contractual and Professional Services					
5792 Software	40,699	386,398	635,265	248,867	39 %
5801 Professional & Other Contracted Services	32,038	358,363	576,990	218,627	38 %
5813 Delivery Services	16,655	75,196	161,717	86,521	54 %
5814 Security Services	1,613	7,727	28,000	20,273	72 %
5817 Lakeland Library Co-op services	0	3,253	6,505	3,252	50 %
5827 Catering	698	4,038	29,850	25,812	86 %
5873 Website	272	167,800	158,700	(9,100)	(6)%
5875 Advertising	6,077	59,028	113,250	54,222	48 %
5890 ILS Fees	0	116,517	159,771	43,254	27 %
5891 Licenses and Fees	13,002	88,175	189,047	100,872	53 %

Kent District Library
Statement of Revenues and Expenditures
101 - General Fund
From 6/1/2024 Through 6/30/2024
(In Whole Numbers)

	Current Month	2024 YTD	2024 Original Budget	2024 Original Budget to Actual Variance	Percent Remaining
5901 Outsourced Printing & Publishing	43,326	97,649	122,000	24,351	20 %
Total Contractual and Professional Services	154,379	1,364,143	2,181,095	816,952	37 %
Programming and Outreach					
5795 Programming & Outreach Supplies	12,226	60,631	199,850	139,219	70 %
5885 Speakers/Performers	10,667	126,893	277,150	150,257	54 %
5906 Community Outreach	2,091	18,116	20,015	1,899	9 %
Total Programming and Outreach	24,984	205,640	497,015	291,375	59 %
Maintenance and Utilities					
5810 IT COLO Infrastructure Services	40,758	260,406	600,000	339,594	57 %
5822 Maintenance Contracts	0	5,182	53,199	48,017	90 %
5848 Mobile Hotspots	83	168,400	398,844	230,444	58 %
5849 Cell Phones/ Stipends	1,480	12,346	25,395	13,049	51 %
5850 Telephones	2,609	22,253	42,000	19,747	47 %
5852 Internet/Telecomm Services	2,103	57,393	150,460	93,067	62 %
5919 Waste Disposal	496	3,032	8,200	5,168	63 %
5920 Utilities	1,550	20,674	90,000	69,326	77 %
5925 Lawncare & Snowplowing	639	12,479	43,000	30,521	71 %
5928 Branch Maintenance Fees	0	283,051	564,786	281,735	50 %
5930 Repairs & Maintenance	12,251	32,736	94,870	62,134	65 %
5933 Software & IT Hardware Maintenance Agreements	10,403	93,728	138,000	44,272	32 %
5940 Rentals & Leases	7,178	134,959	233,009	98,050	42 %
Total Maintenance and Utilities	79,549	1,106,639	2,441,763	1,335,124	55 %
Staff Development					
5910 Staff Development & Conferences	9,007	108,041	302,640	194,599	64 %
Total Staff Development	9,007	108,041	302,640	194,599	64 %
Board Development					
5908 Board Development	0	12,526	15,000	2,474	16 %
Total Board Development	0	12,526	15,000	2,474	16 %
Other Expenditures					
5759 Gas, Oil, Grease	401	2,288	8,160	5,872	72 %
5860 Parking	0	438	2,765	2,327	84 %
5861 Mileage Reimbursement	4,177	22,765	58,950	36,185	61 %
5870 Branch Local Misc - Restricted Donation Expenditures	17,601	92,509	93,800	1,291	1 %
5907 Sponsorships/Donations	50	2,172	10,675	8,503	80 %
5935 Insurance	0	118,904	114,482	(4,422)	(4)%
5939 Workers Compensation Insurance	0	25,339	41,000	15,661	38 %
5955 Miscellaneous	354	1,873	36,100	34,227	95 %
5959 Sales Taxes	(44)	(110)	100	210	210 %
5964 Property Tax Reimbursement	5,231	37,052	30,000	(7,052)	(24)%
5965 MEL Return Items	165	1,037	3,600	2,563	71 %
Total Other Expenditures	27,933	304,268	399,632	95,364	24 %
Capital Outlay					
5977 Technology - Non-Depreciable (\$1000-4999)	8,925	49,944	72,450	22,506	31 %
5978 Technology - Depreciable (5,000+)	3,476	251,459	476,178	224,719	47 %

Kent District Library
Statement of Revenues and Expenditures
101 - General Fund
From 6/1/2024 Through 6/30/2024
(In Whole Numbers)

		Current Month	2024 YTD	2024 Original Budget	2024 Original Budget to Actual Variance	Percent Remaining
5979	Equipment/Furniture - Non-Depreciable (\$0-4999)	0	0	20,000	20,000	100 %
5980	Equipment/Furniture - Depreciable (\$5000+)	0	31,298	0	(31,298)	0 %
	Total Capital Outlay	<u>12,401</u>	<u>332,701</u>	<u>568,628</u>	<u>235,927</u>	<u>41 %</u>
	Total Expenditures	<u>2,506,580</u>	<u>15,167,233</u>	<u>30,595,677</u>	<u>15,428,444</u>	<u>50 %</u>
	Excess Revenue Over (Under) Expenditures	<u>(1,797,738)</u>	<u>11,885,230</u>	<u>(2,110,988)</u>	<u>13,996,218</u>	<u>(663)%</u>

Kent District Library
Statement of Revenues and Expenditures
157 - Scholarship Fund
From 6/1/2024 Through 6/30/2024
(In Whole Numbers)

	Current Month	2024 YTD	2024 Original Budget	2024 Original Budget to Actual Variance	Percent Remaining
Revenues					
Interest Income					
4663 Interest Earned on Investment	757	1,211	0	1,211	0 %
Total Interest Income	757	1,211	0	1,211	0 %
Public Donations					
4673 Restricted donations	145	176,564	0	176,564	0 %
Total Public Donations	145	176,564	0	176,564	0 %
Total Revenues	902	177,775	0	177,775	0 %
Excess Revenue Over (Under) Expenditures	902	177,775	0	177,775	0 %

Kent District Library
Check/Voucher Register - Check Register - Board Report
From 6/1/2024 Through 6/30/2024

Check Number	Vendor Name	Check Amount	Check Date
2024-1653	Overdrive, Inc	400,000.00	6/12/2024
2024-1650	Midwest Tape LLC	185,371.32	6/12/2024
AP-PH05-31-24	Priority Health	103,423.30	6/3/2024
2024-1615	Baker & Taylor	59,895.78	6/12/2024
2024-1702	Ingram Library Services Llc	57,955.54	6/26/2024
2024-1642	IP Consulting, Inc.	46,009.21	6/12/2024
AP-PH06-28-24	Priority Health	38,946.77	6/28/2024
AP-LFOSettle24	Priority Health	38,773.08	6/4/2024
2024-1641	Ingram Library Services Llc	36,412.93	6/12/2024
AP-PH06-07-24	Priority Health	34,236.39	6/7/2024
87956	Today's Business Solutions, Inc.	32,460.01	6/12/2024
AP-241390001...	Priority Health	28,878.40	6/4/2024
2024-1679	Holland Litho Printing Services	22,078.01	6/26/2024
87958	Unique	19,247.00	6/12/2024
AP-PH06-14-24	Priority Health	18,958.94	6/17/2024
2024-1619	Darktrace	16,448.00	6/12/2024
2024-1671	Baker & Taylor	14,857.50	6/26/2024
2024-1716	Rehmann Robson LLC	13,400.00	6/26/2024
AP-PH06-21-24	Priority Health	11,876.15	6/21/2024
87945	Michigan Office Solutions (MOS)	11,472.71	6/12/2024
AP-241360002...	Priority Health	11,107.44	6/4/2024
2024-1655	RNL Graphics Solutions, LLC	9,193.11	6/12/2024
87968	Hitachi Capital America Corp / Bibliotheca Credit	8,925.00	6/26/2024
2024-1711	Midwest Tape LLC	8,746.96	6/26/2024
2024-1656	Same Day Delivery, Inc	7,912.63	6/12/2024
87957	Uline Shipping Supply Specialists	7,781.45	6/12/2024
87993	Midwest Collaborative For Library Services	7,638.21	6/26/2024
2024-1612	AMAZON CAPITAL SERVICES, INC	7,399.45	6/12/2024
2024-1676	Comerica Bank	7,325.58	6/26/2024
88003	Sabopr	7,321.25	6/26/2024
AP-05481563	Paycor, Inc.	7,099.00	6/7/2024
87959	Wolverine Power Systems	7,060.42	6/12/2024
2024-1618	Comerica Bank	6,879.33	6/12/2024
87990	Kent Intermediate School District	5,000.00	6/26/2024
87955	TMC Furniture, Inc.	4,887.60	6/12/2024
2024-1717	Same Day Delivery, Inc	4,798.50	6/26/2024
87940	Huron Associates LLC	4,200.00	6/12/2024
87936	Governmental Consultant Services Inc.	4,000.00	6/12/2024
AP-June 2024	PLIC - SBD Grand Island	3,425.66	6/3/2024
87971	BrightBenefits	3,342.17	6/26/2024
87975	City Of Wyoming - Treasurer's Office	3,306.82	6/26/2024
2024-1706	Pre-Paid Legal Services, Inc.	3,054.70	6/26/2024
2024-1662	Xerox Financial Services LLC	2,904.22	6/12/2024
2024-1646	Mad Science of Detroit	2,700.00	6/12/2024
87931	Comstock Park Body Shop Inc	2,672.90	6/12/2024
2024-1664	AMAZON CAPITAL SERVICES, INC	2,672.78	6/26/2024
2024-1623	EasyVista, Inc.	2,635.00	6/12/2024
2024-1657	TelNet Worldwide, Inc.	2,608.51	6/12/2024
2024-1719	Thomas Klise/Crimson Multimedia	2,530.00	6/26/2024
87980	ETrade Financial Corporate Services Inc. / Gradifi, Inc.	2,500.00	6/26/2024
2024-1663	Abila / Community Brands Holdco, LLC	2,182.43	6/26/2024

Kent District Library
Check/Voucher Register - Check Register - Board Report
From 6/1/2024 Through 6/30/2024

Check Number	Vendor Name	Check Amount	Check Date
2024-1721	UAW Local 2600	2,017.98	6/26/2024
2024-1644	Kelly Baptist	2,000.00	6/12/2024
2024-1659	UAW Local 2600	1,952.66	6/12/2024
2024-1703	Joseph Reilly	1,950.00	6/26/2024
87954	Ten Finger Fish	1,883.48	6/12/2024
87937	GR Bikes, LLC	1,833.33	6/12/2024
87983	GR Bikes, LLC	1,833.33	6/26/2024
AP-647457	123.Net, Inc	1,724.00	6/11/2024
87998	Pam Spring Advertising, Llc	1,710.00	6/26/2024
88000	Playaway Products LLC	1,701.16	6/26/2024
2024-1678	Cengage Learning	1,686.71	6/26/2024
87989	Kent County Treasurer-Mi Tax Tribunal Refunds	1,627.59	6/26/2024
88010	West Michigan Therapy Dog Association	1,600.00	6/26/2024
87934	Exotic Zoo	1,590.00	6/12/2024
2024-1723	Warner Norcross & Judd Llp	1,564.00	6/26/2024
87950	Playaway Products LLC	1,534.56	6/12/2024
87981	Exotic Zoo	1,500.00	6/26/2024
87935	Foster, Swift, Collins & Smith, P.C.	1,470.00	6/12/2024
2024-1651	TELUS HEALTH (US) LTD.	1,400.49	6/12/2024
2024-1674	Central Michigan Paper	1,320.00	6/26/2024
87924	ACP Entertainment, Inc.	1,237.50	6/12/2024
88004	Ten Finger Fish	1,215.00	6/26/2024
AP-201453435...	Consumers Energy	1,178.42	6/5/2024
2024-1610	Advanced Benefit Solutions, Inc / 44 North	1,156.00	6/12/2024
88008	Vanguard Fire & Security Systems Inc	1,090.00	6/26/2024
2024-1652	Nationwide	1,073.14	6/12/2024
2024-1712	Miss Katie Sings LLC	1,050.00	6/26/2024
2024-1714	Nicole Zaagman Enterprises, LLC	1,037.50	6/26/2024
88005	Triumph Music Academy	1,000.00	6/26/2024
87932	Dynamic West School Assemblies	990.00	6/12/2024
88006	United States Treasury	953.12	6/26/2024
87984	Grand Rapids Event Rentals LLC/Ryan Rogers	947.00	6/26/2024
87952	Daniel Raynor / Stevens Puppets	900.00	6/12/2024
87987	InfoUSA Marketing, Inc.	880.00	6/26/2024
2024-1677	DK Security	848.80	6/26/2024
2024-1724	Xerox Financial Services LLC	815.64	6/26/2024
2024-1620	DK Security	763.92	6/12/2024
AP-June 2024	Delta Dental Of Michigan	755.43	6/10/2024
2024-1645	Lindenmeyr Munroe	668.25	6/12/2024
87972	Center Point Publishing	640.59	6/26/2024
87925	All Season Lawn Care	639.25	6/12/2024
87943	Lowell Rotary Club	600.00	6/12/2024
87927	Hitachi Capital America Corp / Bibliotheca Credit	579.53	6/12/2024
AP-2894721	Arrowwaste	495.50	6/17/2024
2024-1658	The Murder Mystery Company	449.50	6/12/2024
87964	Angelina L Bertoni	400.00	6/26/2024
87969	Bloom Sluggett, PC	400.00	6/26/2024
87938	Grand Rapids Children's Museum	400.00	6/12/2024
87946	Mindy Klein / Gemini Circus LLC	400.00	6/12/2024
2024-1661	Wolverine Printing Company	397.20	6/12/2024
2024-1654	Performance Assessment Network	390.00	6/12/2024
AP-2036757-05...	Dte Energy	371.46	6/3/2024

Kent District Library
Check/Voucher Register - Check Register - Board Report
From 6/1/2024 Through 6/30/2024

Check Number	Vendor Name	Check Amount	Check Date
87930	Center Point Publishing	368.55	6/12/2024
2024-1707	Lindenmeyr Munroe	362.78	6/26/2024
87939	Haley Terpstra/Herbal Meadows Botanicals	350.00	6/12/2024
87962	American Library Association	332.00	6/26/2024
87991	Micheal D Fisk	300.00	6/26/2024
87960	Absopure Water Company	291.20	6/26/2024
87961	Adelyn Rose Clark	284.95	6/26/2024
87933	Emily Whalen	284.50	6/12/2024
87974	City Of Kentwood Treasurer	259.48	6/26/2024
2024-1672	Blackstone Audio Inc	256.99	6/26/2024
87997	Orkin LLC/Rollins, Inc.	254.41	6/26/2024
AP-0211282-06...	Comcast Cable	251.85	6/10/2024
87928	The Lillie Labor Law Firm P.C.	228.00	6/12/2024
2024-1704	Juan Fernandez	165.89	6/26/2024
87948	Orkin LLC/Rollins, Inc.	160.00	6/12/2024
87947	N&N Exotic Reptile Rescue LLC	150.00	6/12/2024
2024-1617	Bluewater Technologies Group Inc.	150.00	6/12/2024
87970	Brian Oberlin	150.00	6/26/2024
2024-1643	Kalamazoo Sanitary Supply / KSS Enterprises	139.43	6/12/2024
AP-3143853	TASC	139.11	6/25/2024
87996	Occupational Health Centers of Michigan, P.C.	136.00	6/26/2024
2024-1705	Kalamazoo Sanitary Supply / KSS Enterprises	133.24	6/26/2024
AP-0021585-06...	Comcast Cable	126.90	6/25/2024
87978	Deb Schultz	126.83	6/26/2024
87949	Phase 3 Graphics, Inc	125.00	6/12/2024
2024-1621	Everlasting Green Plantscape LLC	120.00	6/12/2024
87923	Absopure Water Company	105.45	6/12/2024
AP-0503000624	State Of Michigan	105.00	6/27/2024
87967	Bethany Metivier	100.00	6/26/2024
87944	Madelyn Besaw	99.70	6/12/2024
2024-1660	Vital Records Holdings, LLC / VRC Companies, LLC	95.00	6/12/2024
87994	Naomi Moon	92.01	6/26/2024
AP-9965587330	Verizon Wireless - MiFy Routers & Cell phones	83.10	6/21/2024
2024-1622	Cengage Learning	81.58	6/12/2024
2024-1665	Andrew Erlewein	75.56	6/26/2024
2024-1720	Tracy Chrenka	72.34	6/26/2024
87926	Bethany Metivier	69.00	6/12/2024
87977	Dave Fletcher	68.38	6/26/2024
2024-1713	Nicole Lintemuth	59.08	6/26/2024
87976	Central Michigan University	55.00	6/26/2024
87988	Kenneth Bieri	50.00	6/26/2024
88007	UPS	48.96	6/26/2024
2024-1718	Sarah Ann Weller	44.07	6/26/2024
2024-1673	Carla Hotz	43.27	6/26/2024
87953	Susan Erhardt	38.75	6/12/2024
87973	City Of Grandville	36.61	6/26/2024
87999	Peter Dykhuis	35.23	6/26/2024
87995	Northern Michigan University	35.00	6/26/2024
2024-1616	Blackstone Audio Inc	35.00	6/12/2024
AP-017054	Medtipster.com, LLC.	31.62	6/24/2024
2024-1675	Christina Tazelaar	30.00	6/26/2024

Kent District Library
Check/Voucher Register - Check Register - Board Report
From 6/1/2024 Through 6/30/2024

Check Number	Vendor Name	Check Amount	Check Date
87941	Jackson District Library	29.95	6/12/2024
87986	Hillary Meyer	28.00	6/26/2024
87963	Angela Culp	22.98	6/26/2024
2024-1722	Voices for Health, Inc.	22.35	6/26/2024
87979	Dowling Public Library	20.00	6/26/2024
87942	Jessica Salo	16.38	6/12/2024
87992	Michigan State University	16.00	6/26/2024
87985	Graphic Arts Service & Supply	15.00	6/26/2024
88001	Portage District Library	14.93	6/26/2024
87982	Genesee District Library	14.00	6/26/2024
87966	Ann Dunlop	12.99	6/26/2024
87951	Portage Lake District Library	12.99	6/12/2024
2024-1715	Performance Assessment Network	10.00	6/26/2024
87929	Byron Days Festival, Inc.	10.00	6/12/2024
88009	West Bloomfield Public Library	9.99	6/26/2024
87965	Angie Sansoterra	6.99	6/26/2024
88002	Portland District Library	5.99	6/26/2024
Report Total		<u>1,420,639.56</u>	

Kent District Library
Check/Voucher Register - Voided Checks
From 2/1/2024 Through 6/30/2024

Check Number	Vendor Name	Check Amount	Check Date
2024-1104	Kanopy Inc.	(44,347.00)	2/1/2024
87454	Urban Libraries Council	(12,000.00)	2/29/2024
87550	MLA- Michigan Library Association	(85.00)	2/29/2024
87598	Sarah Wyma	(9.99)	2/21/2024
87687	John Ball Zoo	(519.00)	4/24/2024
87760	Peter Dykhuis	(1,826.00)	4/4/2024
87823	Chelsea Holley	(2,160.00)	5/22/2024
Report Total		<u>(60,946.99)</u>	

Kent District Library
Check/Voucher Register - Check Register - Board Report
From 6/1/2024 Through 6/30/2024

Check Number	Vendor Name	Check Amount	Check Date
2024-1653	Overdrive, Inc	400,000.00	6/12/2024
2024-1650	Midwest Tape LLC	185,371.32	6/12/2024
AP-PH05-31-24	Priority Health	103,423.30	6/3/2024
2024-1615	Baker & Taylor	59,895.78	6/12/2024
2024-1702	Ingram Library Services Llc	57,955.54	6/26/2024
2024-1642	IP Consulting, Inc.	46,009.21	6/12/2024
AP-PH06-28-24	Priority Health	38,946.77	6/28/2024
AP-LFOSettle24	Priority Health	38,773.08	6/4/2024
2024-1641	Ingram Library Services Llc	36,412.93	6/12/2024
AP-PH06-07-24	Priority Health	34,236.39	6/7/2024
87956	Today's Business Solutions, Inc.	32,460.01	6/12/2024
AP-241390001...	Priority Health	28,878.40	6/4/2024
2024-1679	Holland Litho Printing Services	22,078.01	6/26/2024
87958	Unique	19,247.00	6/12/2024
AP-PH06-14-24	Priority Health	18,958.94	6/17/2024
2024-1619	Darktrace	16,448.00	6/12/2024
2024-1671	Baker & Taylor	14,857.50	6/26/2024
2024-1716	Rehmann Robson LLC	13,400.00	6/26/2024
AP-PH06-21-24	Priority Health	11,876.15	6/21/2024
87945	Michigan Office Solutions (MOS)	11,472.71	6/12/2024
AP-241360002...	Priority Health	11,107.44	6/4/2024
2024-1655	RNL Graphics Solutions, LLC	9,193.11	6/12/2024
87968	Hitachi Capital America Corp / Bibliotheca Credit	8,925.00	6/26/2024
2024-1711	Midwest Tape LLC	8,746.96	6/26/2024
2024-1656	Same Day Delivery, Inc	7,912.63	6/12/2024
87957	Uline Shipping Supply Specialists	7,781.45	6/12/2024
87993	Midwest Collaborative For Library Services	7,638.21	6/26/2024
2024-1612	AMAZON CAPITAL SERVICES, INC	7,399.45	6/12/2024
2024-1676	Comerica Bank	7,325.58	6/26/2024
88003	Sabopr	7,321.25	6/26/2024
AP-05481563	Paycor, Inc.	7,099.00	6/7/2024
87959	Wolverine Power Systems	7,060.42	6/12/2024
2024-1618	Comerica Bank	6,879.33	6/12/2024
87990	Kent Intermediate School District	5,000.00	6/26/2024
87955	TMC Furniture, Inc.	4,887.60	6/12/2024
2024-1717	Same Day Delivery, Inc	4,798.50	6/26/2024
87940	Huron Associates LLC	4,200.00	6/12/2024
87936	Governmental Consultant Services Inc.	4,000.00	6/12/2024
AP-June 2024	PLIC - SBD Grand Island	3,425.66	6/3/2024
87971	BrightBenefits	3,342.17	6/26/2024
87975	City Of Wyoming - Treasurer's Office	3,306.82	6/26/2024
2024-1706	Pre-Paid Legal Services, Inc.	3,054.70	6/26/2024
2024-1662	Xerox Financial Services LLC	2,904.22	6/12/2024
2024-1646	Mad Science of Detroit	2,700.00	6/12/2024
87931	Comstock Park Body Shop Inc	2,672.90	6/12/2024
2024-1664	AMAZON CAPITAL SERVICES, INC	2,672.78	6/26/2024
2024-1623	EasyVista, Inc.	2,635.00	6/12/2024
2024-1657	TelNet Worldwide, Inc.	2,608.51	6/12/2024
2024-1719	Thomas Klise/Crimson Multimedia	2,530.00	6/26/2024
87980	ETrade Financial Corporate Services Inc. / Gradifi, Inc.	2,500.00	6/26/2024
2024-1663	Abila / Community Brands Holdco, LLC	2,182.43	6/26/2024

Kent District Library
Check/Voucher Register - Check Register - Board Report
From 6/1/2024 Through 6/30/2024

Check Number	Vendor Name	Check Amount	Check Date
2024-1721	UAW Local 2600	2,017.98	6/26/2024
2024-1644	Kelly Baptist	2,000.00	6/12/2024
2024-1659	UAW Local 2600	1,952.66	6/12/2024
2024-1703	Joseph Reilly	1,950.00	6/26/2024
87954	Ten Finger Fish	1,883.48	6/12/2024
87937	GR Bikes, LLC	1,833.33	6/12/2024
87983	GR Bikes, LLC	1,833.33	6/26/2024
AP-647457	123.Net, Inc	1,724.00	6/11/2024
87998	Pam Spring Advertising, Llc	1,710.00	6/26/2024
88000	Playaway Products LLC	1,701.16	6/26/2024
2024-1678	Cengage Learning	1,686.71	6/26/2024
87989	Kent County Treasurer-Mi Tax Tribunal Refunds	1,627.59	6/26/2024
88010	West Michigan Therapy Dog Association	1,600.00	6/26/2024
87934	Exotic Zoo	1,590.00	6/12/2024
2024-1723	Warner Norcross & Judd Llp	1,564.00	6/26/2024
87950	Playaway Products LLC	1,534.56	6/12/2024
87981	Exotic Zoo	1,500.00	6/26/2024
87935	Foster, Swift, Collins & Smith, P.C.	1,470.00	6/12/2024
2024-1651	TELUS HEALTH (US) LTD.	1,400.49	6/12/2024
2024-1674	Central Michigan Paper	1,320.00	6/26/2024
87924	ACP Entertainment, Inc.	1,237.50	6/12/2024
88004	Ten Finger Fish	1,215.00	6/26/2024
AP-201453435...	Consumers Energy	1,178.42	6/5/2024
2024-1610	Advanced Benefit Solutions, Inc / 44 North	1,156.00	6/12/2024
88008	Vanguard Fire & Security Systems Inc	1,090.00	6/26/2024
2024-1652	Nationwide	1,073.14	6/12/2024
2024-1712	Miss Katie Sings LLC	1,050.00	6/26/2024
2024-1714	Nicole Zaagman Enterprises, LLC	1,037.50	6/26/2024
88005	Triumph Music Academy	1,000.00	6/26/2024
87932	Dynamic West School Assemblies	990.00	6/12/2024
88006	United States Treasury	953.12	6/26/2024
87984	Grand Rapids Event Rentals LLC/Ryan Rogers	947.00	6/26/2024
87952	Daniel Raynor / Stevens Puppets	900.00	6/12/2024
87987	InfoUSA Marketing, Inc.	880.00	6/26/2024
2024-1677	DK Security	848.80	6/26/2024
2024-1724	Xerox Financial Services LLC	815.64	6/26/2024
2024-1620	DK Security	763.92	6/12/2024
AP-June 2024	Delta Dental Of Michigan	755.43	6/10/2024
2024-1645	Lindenmeyr Munroe	668.25	6/12/2024
87972	Center Point Publishing	640.59	6/26/2024
87925	All Season Lawn Care	639.25	6/12/2024
87943	Lowell Rotary Club	600.00	6/12/2024
87927	Hitachi Capital America Corp / Bibliotheca Credit	579.53	6/12/2024
AP-2894721	Arrowwaste	495.50	6/17/2024
2024-1658	The Murder Mystery Company	449.50	6/12/2024
87964	Angelina L Bertoni	400.00	6/26/2024
87969	Bloom Sluggett, PC	400.00	6/26/2024
87938	Grand Rapids Children's Museum	400.00	6/12/2024
87946	Mindy Klein / Gemini Circus LLC	400.00	6/12/2024
2024-1661	Wolverine Printing Company	397.20	6/12/2024
2024-1654	Performance Assessment Network	390.00	6/12/2024
AP-2036757-05...	Dte Energy	371.46	6/3/2024

Kent District Library
Check/Voucher Register - Check Register - Board Report
From 6/1/2024 Through 6/30/2024

Check Number	Vendor Name	Check Amount	Check Date
87930	Center Point Publishing	368.55	6/12/2024
2024-1707	Lindenmeyr Munroe	362.78	6/26/2024
87939	Haley Terpstra/Herbal Meadows Botanicals	350.00	6/12/2024
87962	American Library Association	332.00	6/26/2024
87991	Micheal D Fisk	300.00	6/26/2024
87960	Absopure Water Company	291.20	6/26/2024
87961	Adelyn Rose Clark	284.95	6/26/2024
87933	Emily Whalen	284.50	6/12/2024
87974	City Of Kentwood Treasurer	259.48	6/26/2024
2024-1672	Blackstone Audio Inc	256.99	6/26/2024
87997	Orkin LLC/Rollins, Inc.	254.41	6/26/2024
AP-0211282-06...	Comcast Cable	251.85	6/10/2024
87928	The Lillie Labor Law Firm P.C.	228.00	6/12/2024
2024-1704	Juan Fernandez	165.89	6/26/2024
87948	Orkin LLC/Rollins, Inc.	160.00	6/12/2024
87947	N&N Exotic Reptile Rescue LLC	150.00	6/12/2024
2024-1617	Bluewater Technologies Group Inc.	150.00	6/12/2024
87970	Brian Oberlin	150.00	6/26/2024
2024-1643	Kalamazoo Sanitary Supply / KSS Enterprises	139.43	6/12/2024
AP-3143853	TASC	139.11	6/25/2024
87996	Occupational Health Centers of Michigan, P.C.	136.00	6/26/2024
2024-1705	Kalamazoo Sanitary Supply / KSS Enterprises	133.24	6/26/2024
AP-0021585-06...	Comcast Cable	126.90	6/25/2024
87978	Deb Schultz	126.83	6/26/2024
87949	Phase 3 Graphics, Inc	125.00	6/12/2024
2024-1621	Everlasting Green Plantscape LLC	120.00	6/12/2024
87923	Absopure Water Company	105.45	6/12/2024
AP-0503000624	State Of Michigan	105.00	6/27/2024
87967	Bethany Metivier	100.00	6/26/2024
87944	Madelyn Besaw	99.70	6/12/2024
2024-1660	Vital Records Holdings, LLC / VRC Companies, LLC	95.00	6/12/2024
87994	Naomi Moon	92.01	6/26/2024
AP-9965587330	Verizon Wireless - MiFy Routers & Cell phones	83.10	6/21/2024
2024-1622	Cengage Learning	81.58	6/12/2024
2024-1665	Andrew Erlewein	75.56	6/26/2024
2024-1720	Tracy Chrenka	72.34	6/26/2024
87926	Bethany Metivier	69.00	6/12/2024
87977	Dave Fletcher	68.38	6/26/2024
2024-1713	Nicole Lintemuth	59.08	6/26/2024
87976	Central Michigan University	55.00	6/26/2024
87988	Kenneth Bieri	50.00	6/26/2024
88007	UPS	48.96	6/26/2024
2024-1718	Sarah Ann Weller	44.07	6/26/2024
2024-1673	Carla Hotz	43.27	6/26/2024
87953	Susan Erhardt	38.75	6/12/2024
87973	City Of Grandville	36.61	6/26/2024
87999	Peter Dykhuis	35.23	6/26/2024
87995	Northern Michigan University	35.00	6/26/2024
2024-1616	Blackstone Audio Inc	35.00	6/12/2024
AP-017054	Medtipster.com, LLC.	31.62	6/24/2024
2024-1675	Christina Tazelaar	30.00	6/26/2024

Kent District Library
Check/Voucher Register - Check Register - Board Report
From 6/1/2024 Through 6/30/2024

Check Number	Vendor Name	Check Amount	Check Date
87941	Jackson District Library	29.95	6/12/2024
87986	Hillary Meyer	28.00	6/26/2024
87963	Angela Culp	22.98	6/26/2024
2024-1722	Voices for Health, Inc.	22.35	6/26/2024
87979	Dowling Public Library	20.00	6/26/2024
87942	Jessica Salo	16.38	6/12/2024
87992	Michigan State University	16.00	6/26/2024
87985	Graphic Arts Service & Supply	15.00	6/26/2024
88001	Portage District Library	14.93	6/26/2024
87982	Genesee District Library	14.00	6/26/2024
87966	Ann Dunlop	12.99	6/26/2024
87951	Portage Lake District Library	12.99	6/12/2024
2024-1715	Performance Assessment Network	10.00	6/26/2024
87929	Byron Days Festival, Inc.	10.00	6/12/2024
88009	West Bloomfield Public Library	9.99	6/26/2024
87965	Angie Sansoterra	6.99	6/26/2024
88002	Portland District Library	5.99	6/26/2024
Report Total		<u>1,420,639.56</u>	

Kent District Library
Check/Voucher Register - Voided Checks
From 2/1/2024 Through 6/30/2024

Check Number	Vendor Name	Check Amount	Check Date
2024-1104	Kanopy Inc.	(44,347.00)	2/1/2024
87454	Urban Libraries Council	(12,000.00)	2/29/2024
87550	MLA- Michigan Library Association	(85.00)	2/29/2024
87598	Sarah Wyma	(9.99)	2/21/2024
87687	John Ball Zoo	(519.00)	4/24/2024
87760	Peter Dykhuis	(1,826.00)	4/4/2024
87823	Chelsea Holley	(2,160.00)	5/22/2024
Report Total		(60,946.99)	

Director's Report

June 2024



Alpine, Tyrone + Walker

As the needs of library patrons and publishing trends change, branch library spaces adapt. As the number of magazines on the shelf decreased due to less patron demand and fewer physical magazines in print, library staff at the Walker Branch repurposed the space to house a puzzle exchange library. The puzzle exchange is next to the library's new puzzle table, so patrons can spend time in the library putting together a collaborative puzzle, before grabbing a puzzle to build at home. Patrons may also donate puzzles they have finished to the library for other patrons to enjoy.



Over the past few years, all KDL branches have made changes to expand the browsability of the physical collection. Patrons at Alpine have been enjoying the increase of attractive displays and face out books on each shelf. Staff at the branch have received many compliments from patrons about how well the branch looks, and how they are better able to find books and other materials to take home.

At the Tyrone Township Branch, patrons have been enjoying the Beyond Books Collection. In addition to the ever-popular hotspots, patrons have been taking advantage of newer Beyond Books items, like the stargazing and metal detector kits.

Director's Report

June 2024

Cascade + Caledonia

Kent District Library has done a wonderful job in building a more inclusive collection over the last few years. The Collection Development team provided a wonderful presentation during the Public Library Association Conference in April 2024 on the intentionality of making sure every patron can find something they connect with. As KDL has worked to expand the collection to include a wider variety of genres, languages, and formats (such as graphic novels, audiobooks, and large print materials), the Cascade and Caledonia branches are getting feedback from patrons that are thrilled to see themselves reflected in a variety of genres that are available in branch.



The goal of providing mirrors (books where the reader sees themselves – characters like the reader), windows (books where the reader sees other worlds – characters not like the reader), and sliding doors (books where the reader enters that world – the reader gets to live the characters' experiences) is being fully realized in the branches. Branch Librarians Emily Dao and Sara Moseley serve as Merchandising Champions in the Cascade and Caledonia Region. Each month they reflect on patron and staff feedback to build displays that highlight our great collection. This can include highlighting different genres, culture interests, local interests, seasonal displays, patron picks, staff picks, and even themes like Cats vs. Dogs. These displays are loved by many patrons and increase the browsability of our collection for patrons. In addition, Caledonia and Cascade branches both offer KDL Cruisers. The visibility of these items from the Beyond Books collection has allowed for more conversations to share information on all the amazing resources we are able to offer to library card users.

Director's Report

June 2024

Comstock Park + Plainfield

Patrons at the Plainfield Branch are thrilled that KDL responds to their changing needs by adding new types of material to check out. They can order a long list of Beyond Books items from KDL's catalog and pick them up at the branch. While at the Plainfield branch, parents love the Vox and Wonder Book collections of audible books for children to listen to and read along. They also appreciate the library's Booster Packs and Go Packs full of educational and exciting materials, especially when heading out on summer vacations. Adults at the Plainfield branch love to browse the vinyl collection and appreciate the variety of wonderful music in the unparalleled format just for music aficionados.



The Comstock Park patrons love the parts of our collection that are not checked out but stay in the branch for use at the library. Comstock Park has family games and puzzles and our Sensory Pack to help through excessive stimulation.



June 2024

Heather Grit– Assistant Branch Librarian

Alto

Nominated By: Johanna Boyle

Authentic

"Many many thanks to Monica, Anna-Marie, Kathleen, Heather, Keeva, Karen, Jill, Amber, Robin, Beth, and Liesl for being part of the test group for the Craft and Hobby Resource. Their considerate feedback and willingness to dig into the resource was a huge help! We want to be able to propose this as a resource for next year. Several of them went above and beyond, recruiting family and friends to also test the product out. Their enthusiasm and dedication have made this selection process easy and fun!"



Katie Kudos

June 2024

Jared Siegel - Branch Librarian

Cascade Township

Nominated By: Ashley Smolinski

Courageous + Positive

“Thank you for understanding the patron’s malware problem, in the middle of an alarm going off, on the website she was on (you know I won’t be looking up iron rich foods anytime soon). I appreciated your quick thinking, kind words, and knowing the type of scam it was along with advice for what she should do in the moment.”

“I appreciated hearing your thoughts and listening to ways you think our process might change for the better for the tote bag check-ins. With the options that are available, we will have a better process. Thanks for seeing great things in change!”

Kelsey Malone - Branch Librarian

Krause Memorial (Rockford)

Nominated By: Ashley Smolinski

Positive

“Kelsey already feels like a long-time teammate at ROC. She is genuine and kind to patrons and staff alike. She brings her best self to work every day! She even took an extra Saturday shift to participate in the summer parade! Thanks for all you do, Kelsey!”



Gratitude Stories

Alpine Township

We had the Cardboard Creations KDL Lab Experience at our branch tonight. One kid built a fort (complete with mail slot!) and brought it home with him. As they were leaving, the child exclaimed to their mother, "Mom, I'm going to sleep in this tonight!"

I had an older dad who came into the branch wanting to know if there was an easy way he could monitor his adult child's card as he was his caregiver. He wanted his son to have the freedom to select his own items and check items out when he went on trips with his group home, but the dad also wanted to know what items needed to come back. I explained that the best way to do this would be to add his sons card on the KDL APP, I walked him through the process of adding a card and switching between accounts. He said he was not to tech savvy but that this looked easy enough. I was happy to help.

East Grand Rapids

The BINGO program for adults at EGR has developed slowly over the last two years, but this week it was lovely to watch the group participate. We have a mix of ages, backgrounds, and ability levels, and over time it has grown into a warm, positive group of people. A family of a grandmother, mother, and granddaughter attend together and sometimes bring prizes to add to the stash. A group with mild developmental disabilities brings joy and enthusiasm. Some of our patrons who win multiple times will give away their wins to anyone who hasn't won a prize yet. We always laugh a lot, and they're a delight to be with every month!

Gaines Township

A patron brought in a kids book that had all the KDL labels intact and the barcode was not marked off. She had found the book at the Rustic Market, across the street, bought it from them and then brought it over to us. When I checked, the item was assumed lost. She was glad that the book could go back into circulation. And I was glad that a patron wouldn't need to pay for the lost book! I did thank her and also gave her a coupon for a free book from the branches lobby book sale.

Gratitude Stories

Patron Services Department

Recently, a patron called to place a hold on a KDL mobile hotspot. During our conversation, she shared a story about how the hotspot had played a role in saving her husband's life during a camping trip. Her husband had suddenly lost consciousness, with his eyes rolled back. He was not responsive, except for a weak pulse. Their children were able to connect to the hotspot and make a call over Wi-Fi. An ambulance arrived at their campsite, providing the necessary medical care for her husband.

Plainfield Township

A young boy came up to the counter with their guardian and the young boy apparently couldn't speak English. I observed that he was speaking Spanish with his guardian and then after recalling a little Spanish I learned in school I was able to communicate with him a bit. He seemed pleased! His guardian told me it was his birthday, so I wished him a Feliz Cumpleanos! This interaction has certainly inspired me to brush up on my Spanish using Mango.

A patron had a message on her account that she needed to get a GRPL card since she'd moved. She was a bit distressed until I assured her she could still use her GR card at KDL. She said GR didn't separate their books into genres, so she preferred to come to KDL to get books.

Gratitude Stories

Tyrone Township

A patron was concerned about her young son using the internet to research things that he was interested in, so I showed her some of the educational databases that KDL offers that would be safe for him to explore on his own. She was really happy that these options are available and easily accessible.

Walker Township

A patron called the branch and explained that she is in a wheelchair, so it's sometimes difficult to make it to the library. But her elementary school son is a big reader, so she asked me if I could help her pick out some books for him over the phone, for a family member to pick up later. I helped her on the phone for 15 minutes or so, and we were able to find a stack of books in branch that her son would be interested in, as well as putting almost a dozen books on hold. She was very grateful for the time I spent helping her, and it was the most fun part of my day!

While working at the service point desk one afternoon, I had an older gentleman stop by to tell me he had a great idea for the library to think about - a puzzle exchange! I told him that it just so happens that we had just introduced our Little Free Puzzle Library where you could either donate a puzzle or take one of the library's puzzles to try at home. I showed him where it was located in our branch, and he was very pleased and excited to use this new fun offering.

Sometimes, a "patron gratitude moment" can happen outside the physical walls of the library! Recently, at an event at DeVos, I struck up a conversation with the person sitting next to me. One thing led to another and she discovered that I worked at KDL. I asked her what she was reading and she said, Tom Lake. I told her I had read it, too and enjoyed it very much. She liked it also, and then asked why KDL wanted everyone to read the same book. She wasn't sure what the point of this was. I explained the concept of "On The Same Page" - that we were fostering community and helping people to connect with one another -- just like she and I were doing at that very moment. It made sense to her, as she experienced it! Both the patron and I really experienced first-hand the community building aspect of On the Same Page. She thanked me for helping her understand the idea and said she looked forward to more such opportunities through KDL!

Upcoming Meetings + Dates of Interest

Upcoming Meetings

Regular Board Meeting
Thursday, August 15, 2024
4:30 PM
KDL Service + Meeting Center

Regular Board Meeting
Thursday, September 19, 2024
4:30 PM
KDL Caledonia Branch

Regular Board Meeting
Thursday, October 17, 2024
4:30 PM
Budget Work Session
KDL Service + Meeting Center

Dates of Interest

KDL Pension Meeting
August 21, 2024
1:00 PM
KDL Service + Meeting Center

MLA 2024 Conference
October 16-18, 2024
Traverse City, MI

Kent
District
Library
kdl.org



Information
Ideas
Excitement!



MarCom is one of three departments on the KDL Engagement team, along with Programming and Community Engagement. The MarCom team of seven is integrated with programming groups, advisory groups, branch teams, project teams, other departments and the Leadership Team to 1) generate awareness, 2) compel people to take specific action and 3) nurture advocacy.

Featured Department:

KDL Marketing Communications (MarCom)

MarCom is proud to be honored with four “wins” by the Public Relations Society of America (PRSA) West Michigan Chapter, including Best of Show for the November 2023 millage election campaign. MarCom provides system-wide advertising, public relations, online engagement (social media and kdl.org), language translation, creative development, printing and more.

Brad Baker, Creative Services Coordinator (joined KDL in 2018) ● I'm incredibly proud of our Summer Wonder 2024 achievements (year 5!). We innovated with the 'Wonderfold', transforming what had been a traditional magazine format. Feedback has been overwhelmingly positive with patrons finding it more engaging. ● Mentoring interns is a fantastic experience; they make a significant impact. ● Looking ahead, I eagerly anticipate the Write Michigan Teen Graphic Novel Contest!



Randy Goble, Director of Engagement (joined KDL in 2017) ● Winning the November millage,



launching On the Same Page, and helping drive program attendance are remarkable, but I'm most proud of our team. Their ability to spotlight KDL, our people, and our community is phenomenal.

● Since joining KDL, my goal has been

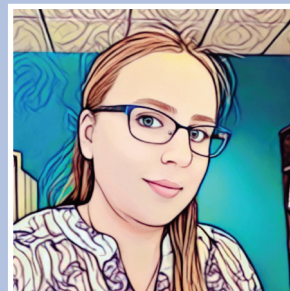
to harness its power through advocacy and partnerships. I'm thrilled to sponsor strategic initiatives that build on this foundational work.

● Listening to *Miracle and Wonder: Conversations with Paul Simon* by Malcolm Gladwell and Bruce Headlam is a joy as it captures the essence of being an artist.

Janice Greer, Administrative Assistant (joined KDL in 2021)

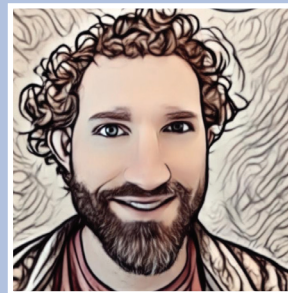
● The new KDL Program Guide is incredible, and I'm proud of all the hard work MarCom has put in to make it a reality.

● I look forward to continuing to improve processes for swag, calendars and online shopping. ● I highly recommend *Spinning Silver* by Naomi Novik – enjoy ice, magic, unlikely romance and extremely clever characters.



Josh Mosey, Digital Marketing Strategist (joined KDL in 2021) ● Last year, I represented KDL at the Library Marketing and Communication Conference on a panel with two other libraries—a great experience I hope

to repeat. ● I'm passionate about the Write Michigan program and its evolving growth. This year's preparations are underway; we've secured Janyre Tromp, a renowned local author, as our keynote speaker. ● I'm engrossed in *Murderbot Diaries* by Martha Wells—a thrilling sci-fi series narrated by a rogue security cyborg navigating galactic political intrigue.



Remington Steed, Webmaster (joined KDL in 2020) ● Working together to create our system-wide program guide and present about it at BiblioCon last fall was a highlight for me. ● I look forward to helping bring balanced AI experts as

presenters to the library, as well as helping guide wise experiments with AI technology within KDL. ● *Jesus and John Wayne* by Kristin Kobes Du Mez is helping me think about how multiple forces have affected recent American history.



Duncan Watson, Printing Bindery Technician (joined KDL in 2023) ●

Joining MarCom and keep up with deadlines during the transition has been a highlight for my past year.

● My proficiency with the printshop equipment is rapidly growing. ● I

highly recommend reading *Three Men in a Boat* by Jerome K. Jerome.

Katie Zuidema, Communications Specialist (joined KDL in 2002) ●

I loved being part of the inaugural On the Same Page program! It was exciting to see so many people build community around reading the same book and meeting the authors. ● I'm excited to see if we meet our goal of having 20,000 Summer Wonder completers. ●

I'm currently listening to *The Pact* by Jodi Piccoult. It's sad but also super compelling.



The MarCom Team was asked three questions:
1) What are they most proud of from the past year, 2) what do they look forward to in the next year and 3) what reading recommendation can they offer.



MONTHLY PROJECT REPORT

**JUNE
2024**

2 New projects approved

4 In queue

2 Declined

11

Active Approved
Projects

	On Time	11
	Late (At Risk)	0
	Paused	1
	Completed since 01/24	7

Free Printing Sustainability Plan

Project Lead: Faye Harbison
Status: On Track - NEW

Approval Date: 06.26.2024
Due Date: 1.17.2025



KDL's free printing services have been incredibly popular, driving new patrons to the branches and meeting the needs of existing users. Through this project, KDL will commit to maintaining free printing but find more sustainable methods to continue to provide the service. Deliverables include a exploring a tech solution to enforce the 50-credit weekly printing allowance, restructuring guest printing to offer more benefits to cardholders, stop accommodating special paper requests, and revisiting how we approach staffing and serving patrons who need print assistance to better meet their needs. A referral system for large printing needs will be developed, a release process for scan stations will be implemented, and opportunities to simplify the printer interface will be explored. These measures will enable KDL to provide sustainable, user-centered printing services that meet the evolving needs of patrons while maintaining fiscal and social responsibility.

On the Same Page 2025

Project Lead: Hennie Vaandrager
Status: On Track - NEW

Approval Date: 06.01.2024
Due Date: 12.01.2025



The second annual event was approved to begin planning just after the first concluded! The project team has voted on author pairings, and has begun to work with an agency to book the top combo choice, striving to maintain the "in conversation" format. Fingers crossed that stars align for these talented authors and KDL's second annual program. To keep the program moving through KDL's service area and many communities, the team is working hard to find potential venues in our area that are available in the springtime and can also accommodate an audience of over 1,000. KDL is taking email addresses from patrons so that they can be kept up to date as plans develop (kdl.org/samepage). The team hopes to keep to a similar timeline as last year with the authors announced with the start of Let it Snow on December 1. This project timeline is longer than the first to allow a plan to operationalize the program after two years of planning experience and to hand it over to the Adult Services Programming group.

AHA Blood Pressure Monitors

●

Project Lead: Randy Goble
Status: On Track

Approval Date: 03.11.2024
Due Date: 08.14.2024

The blood pressure kits have been completed! Each contains the monitor, extra cuffs in different sizes, a charger, an information and resources sheet (in both English and Spanish) and a tear-away log sheet similar to a prescription pad or Yahtzee sheet, a great idea Kelsey little had in order to prevent printing new logs each time at check-in and to prevent issues with dry erase. Cataloger Yuko Roberts got everything ready to go in the ILS (integrated library system). Staff training is scheduled for mid-July with a public launch date of Monday, July 22. Key marketing months for these devices will be February and May, American Heart Month and High Blood Pressure Education Month, respectively.

Automated Materials Handling

●

Project Lead: Liz Guarino
Status: On Track

Approval Date: 09.13.2023
Due Date: 09.30.2024

The central sorter is fully operational with the delivery process taking approximately 50% less time each day. Training on the Tote Check-in Server was completed on Monday, June 17. Staff have been providing detailed feedback on things such as tote weight and hold issues, but the general reception of the machine and the processes designed for it have been quite positive. Many staff have shared that this was one of the smoothest tech rollouts KDL has had as an organization.

Esports - Phase 2: Pilot Branch

●

Project Lead: Angela Culp
Status: On Track

Approval Date: 04.24.2024
Due Date: 12.16.2024

The gaming lab pilot at Kentwood has been successful so far. During June, over 100 new gaming accounts were created. On June 10, the branch hosted a new presenter, Andrew Vanden Heuvel, for an Introduction to Fortnite Creative. KDL has also partnered with Mr. Vanden Heuvel in advertising an online Fortnite Creative Challenge and several programs in the fall. Next steps for the project team include formatting all instructional materials for staff use and scheduling some organized play events in the branch to try out additional uses for the space.

In-Branch Experience

●

Project Lead: Laura Youells
Status: On Track

Approval Date: 02.28.2024
Due Date: 12.28.2024

The project team is continuing work on a new survey form to capture ideas from all KDL staff and making preparations for the two pilots: a community quilt, where visitors can contribute to different sections that will be assembled into a larger piece, and a selection of board games for visitors to enjoy. Both the form and pilots are on track to come out in July.

Legendary Readers

● **Project Lead:** Monica Walen
Status: On Track

Approval Date: 09.27.2023
Due Date: 07.31.2025

As summer flies by, things are really picking up! All branches have received Legendary Readers promotional bookmarks to insert into their youth Summer Wonder prize books. These bookmarks encourage kids to return to the branch in September to pick up a log and get a sticker. T-shirt designs for in-branch promotion by staff have been finalized. Additionally, Beanstack is being configured for the September launch to offer a digital experience and enhance the program's discoverability.



MarketScale

● **Project Lead:** Josh Mosey
Status: On Track

Approval Date: 09.27.2023
Due Date: 06.30.2024

The MarketScale contract is up mid-July and the MarCom department, in conjunction with the project team, have elected not to renew the contract. The product did not meet the various video editing needs KDL had. It was piloted for storytime opportunities, a holiday video, Local Indie promotion, and Write Michigan, but the team never arrived at a place where they were comfortable creating a process or procedure around it, ultimately deciding that StreamYard was a better fit for some of the needs. One benefit of this project is that it highlighted some positive changes for the KDL Local Indie collection. One last video will be sent before the contract ends.

Materials Handling Time Study

● **Project Lead:** Trish Reid
Status: On Track

Approval Date: 03.25.2024
Due Date: 12.06.2024

Everything is on track, and staff are reporting observed time savings in delivery processes. Once new data is collected in the fall there will be more to report. Some questions have come up regarding what managers should do with extra staff time. After the second study when time savings are formally assessed, there will be direction on how to utilize time. In the meantime, managers were encouraged to have staff spend more time interfacing with patrons and to not use the time for things like new outreaches or things that may be more difficult to pause later on.

Next Nexus AI Summit

●

Project Lead: Hannah Lewis
Status: On Track

Approval Date: 05.01.2024
Due Date: 11.06.2024

The topics for the AI Summit have been finalized: AI for Business Takeaways, Legal Issues Related to AI, The Future of AI, and AI and Ethics. Recognizing the broad scope of AI, the planning team decided to concentrate on applications and insights for business and working professionals. Catering will be provided for both event days, and agendas will be identical offerings each day to provide options for interested attendees on each end of the county. The team is actively seeking panelists and exploring catering options to ensure successful events at the KDL Service and Meeting Center & Kentwood branch this upcoming October.

Open Lab AI Exploratory Project

●

Project Lead: Morgan Hanks
Status: On Track

Approval Date: 02.28.2024
Due Date: 08.31.2024

The project team is set to transition the ongoing exploration aspects of this project to the AI Advisory Group in August. Ryan Iacavone successfully migrated a custom internal procedure bot, built on an offline LLM (large language model) to KDL’s server for further experimentation and testing. ChatGPT is currently the leading candidate for in-branch translation, with testing ongoing through July. Additionally, a R1 Rabbit device was tested for KDL applications but the team did not find applicable use cases, as it proved unreliable for translation and was limited to certain connections.

Physical Collection Audit

●

Project Lead: Joshua Bernsetin
Status: Paused

Approval Date: 08.23.2023
Due Date: 09.30.2024

The previously planned weeding/shifting process for the Physical Collection Audit will be paused due to competing priorities. Branches will be notified in August of the revised timeline, which includes completion of the final phase of the project in September.



BUILDING PROJECTS

Cascade Township

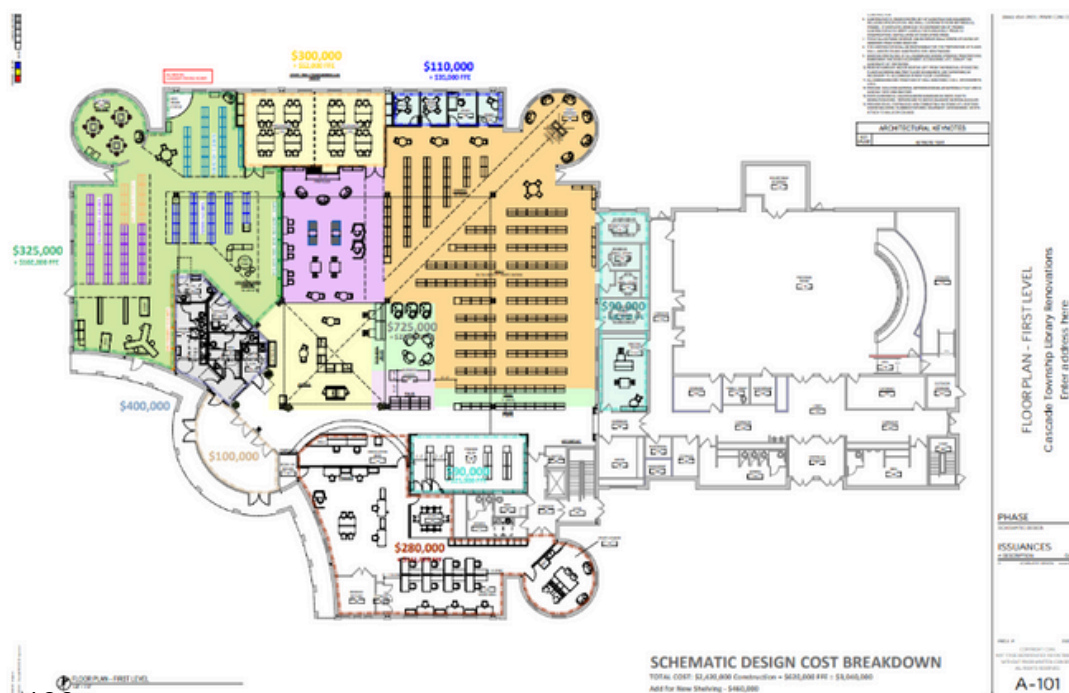
Project Lead: Lulu Brown
Status: N/A

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


The dedication for Friendship Park took place on June 29 at 11:00am. Many current and former KDL staff members attended the event, along with the Cascade Friends of the Library, folks from the township, Cascade Downtown Development Authority, and local business owners Scott Vogel from Nothing Bundt Cakes and Regina Lucero from Culvers. Lulu Brown would like to thank Andrew Erlewein, Sheri Gilreath-Watts, Carla Moyer Hotz, Jennifer DeVault, Jaci Cooper, Hennie Vaandrager and Penni Zurgable for attending the Park Dedication and representing the KDL Board and management team. Lulu Brown would like to extend a special thank you to Scott Ninemeier for helping Ashley Smolinski with setting up food stations, Katie Zuidema for supporting the marketing efforts of the township, and Randy Goble for going above and beyond to capture photos of the day and providing “I Love My Library” bags for patrons.



On June 26, Carbon Six was awarded the construction management contract for the Cascade Library interior refresh that is slated to begin January 2025. The project is currently estimated to be a \$3 million investment from the township. Over the next 30 days, Lulu Brown will be working with C2AE and Cascade Township Engineer Aric Thorne to review the schematic design, budget and timeline of the project to finalize what will be completed by Summer 2025.



Krause Memorial (Rockford)



Project Lead: Jennifer German

Status: N/A

Approval Date: N/A


Due Date: N/A

The Krause Memorial Finance Cabinet has been actively pursuing state appropriations through Senator Mark Huizenga. It was just announced that the State of Michigan has adopted their budget, which included \$1M for the Krause Memorial Library expansion!

A Finance Cabinet member recently hosted a ‘house party fundraiser’, where they invited friends to come and hear about the library expansion project and encouraged them to also make a contribution toward the Krause Memorial expansion fund. Additional similar fundraisers are currently being planned by other cabinet members.

The Friends of the Krause Memorial Library are also selling items online to garner more support:
<https://krausefriends.creator-spring.com/>

Tyrone Township



Project Lead: Liz Knapp


Status: N/A

Approval Date: N/A

Due Date: N/A

Bids must be submitted to the county for review as part of the requirements for the Community Development Block Grant, which is partially funding this stage of the project. A bid has been presented to the county and will be reviewed on July 19. If the bid is approved, the township hopes that work will begin in the fall. Once started, the demolition of the old building and planned work to prepare the site should take about 90 days.

Walker



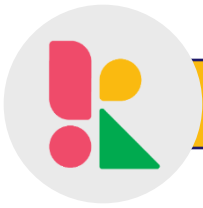
Project Lead: Craig Buno

Status: N/A

Approval Date: N/A

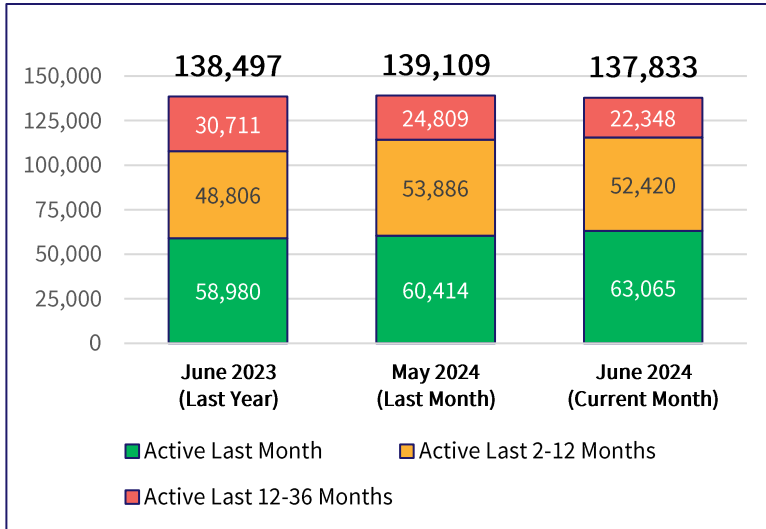
Due Date: N/A

The new library steering committee and subgroups continue to meet to finalize the library's design and interior layout. Director of Projects and Planning Jaci Cooper created a comprehensive project plan to consolidate all of the department’s tasks, timelines and project milestones to move into a temporary space and then eventually into the new building.



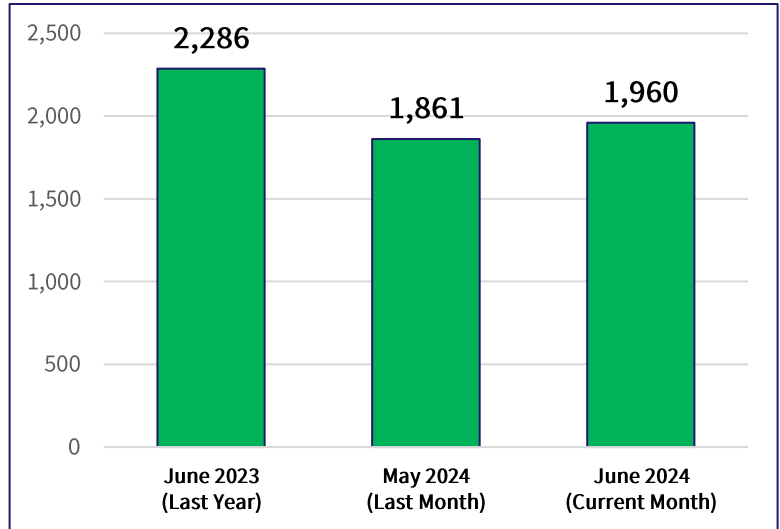
JUNE 2024 STATISTICAL SUMMARY

Active KDL Patrons:



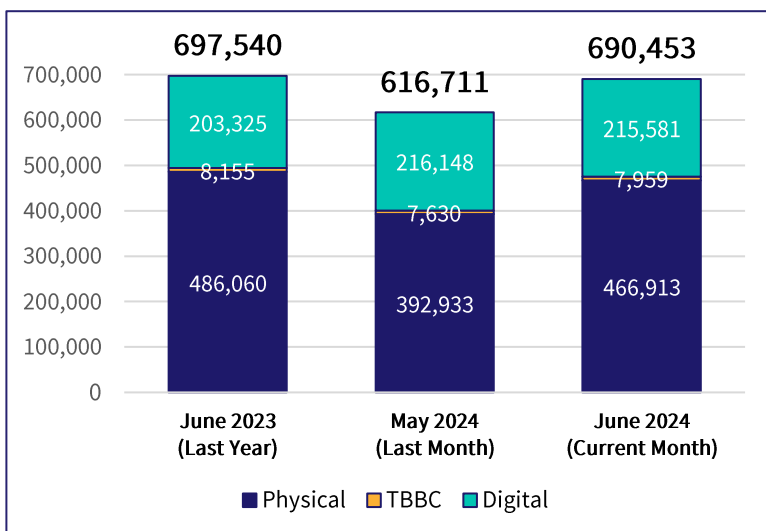
Active KDL Patrons are **down 1%** from last month and **down 0.5%** from the same month last year.

New KDL Cards Added:



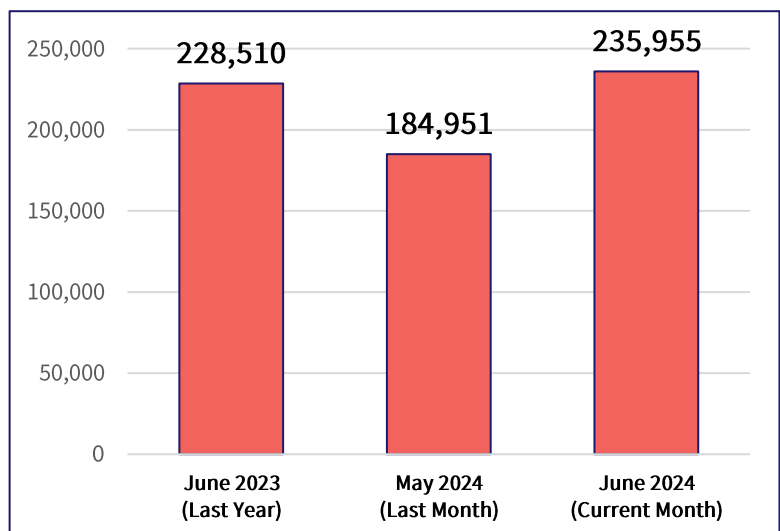
New KDL Cards Added are **up 5%** from last month and **down 14%** from the same month last year.

Total Circulation:

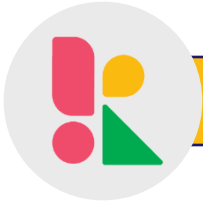


Total Circulation is **up 12%** from last month and **down 1%** from the same month last year.

Visitor Count:

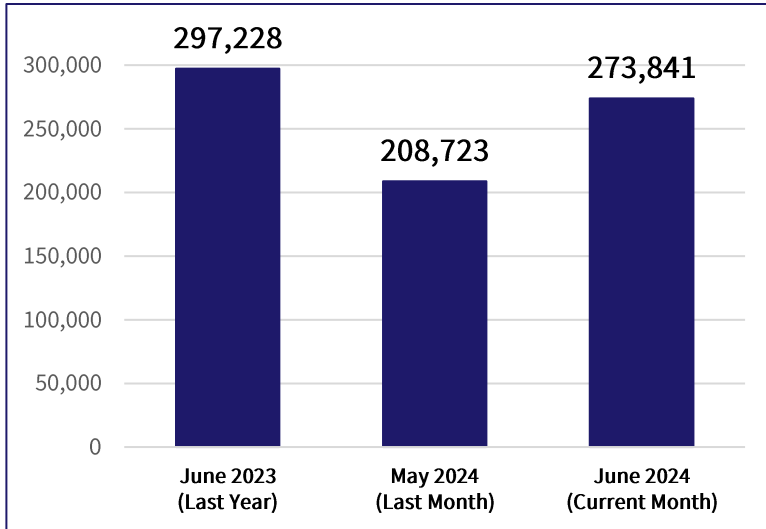


Branch Visitors are **up 28%** from last month and **up 3%** from the same month last year.



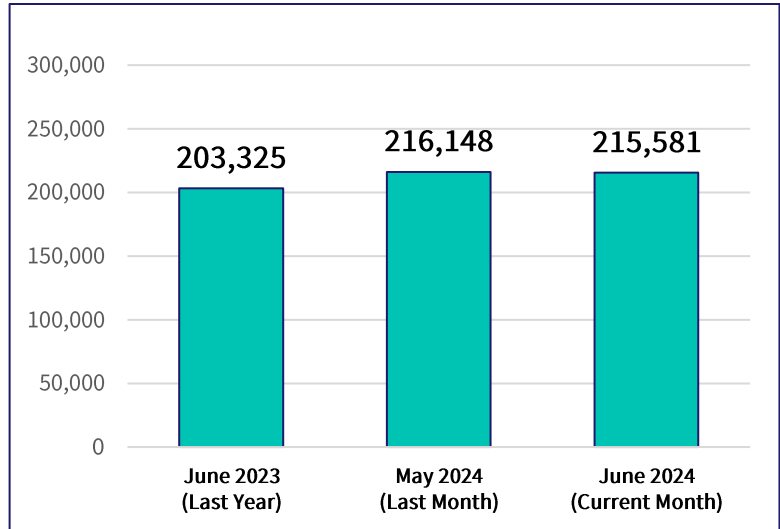
JUNE 2024 STATISTICAL SUMMARY

Physical Items Checked Out:



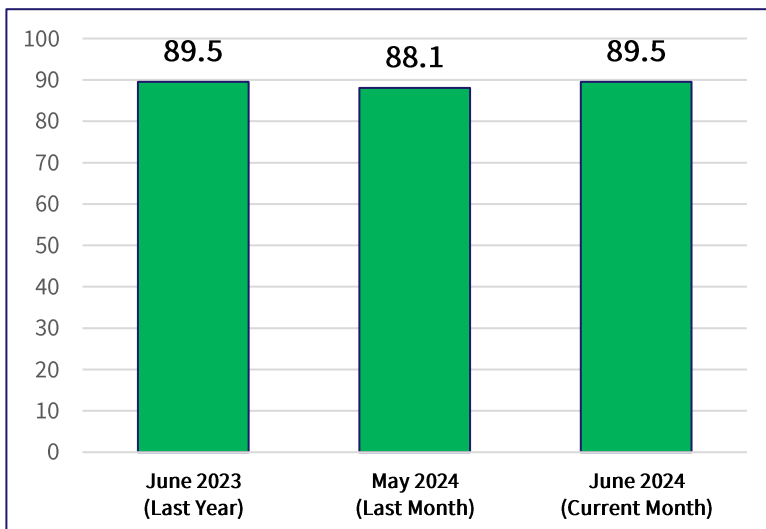
Physical checkouts are **up 31%** from last month and **down 8%** from the same month last year.

Digital Items Checked Out:



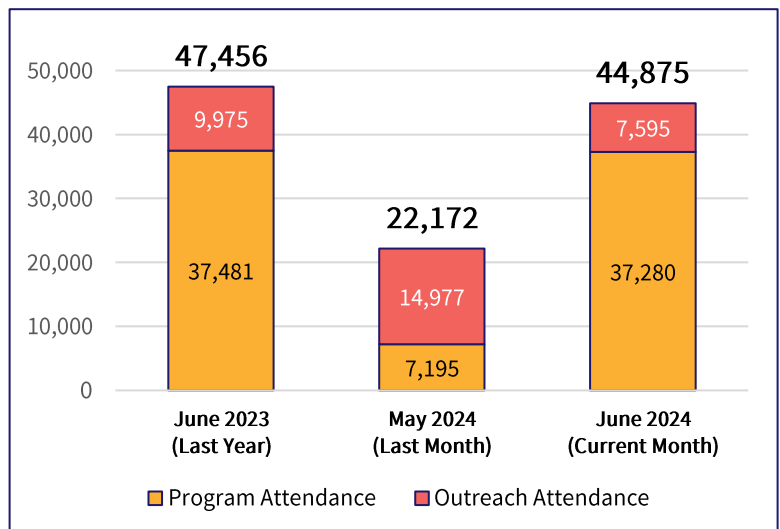
Digital checkouts are **down 0.3%** from last month and **up 6%** from the same month last year.

Net Promoter Score (NPS):



Net Promoter Score is **up 1.4%** from last month and **equal** with the same month last year.

Programs & Outreach:



Program & Outreach Attendance is **up 102%** from last month and **down 5%** from the same month last year.



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	572
2. <i>The Women</i> by Kristin Hannah	278
3. <i>Camino Ghosts</i> by John Grisham	211
4. <i>Funny Story</i> by Emily Henry	176
5. <i>Dog Man: The Scarlet Shedder</i> by Dav Pilkey	134
6. <i>Swan Song</i> by Elin Hilderbrand	119
7. <i>Fourth Wing</i> by Rebecca Yarros	111
8. <i>Tom Lake</i> by Ann Patchett	106
9. <i>Happy Place</i> by Emily Henry	101
10. (tie) <i>A Calamity of Souls</i> by David Baldacci	98
(tie) <i>Kung Fu Panda 4</i> DVD	98

All Physical Items (Most Holds):

<u>Title</u>	<u>Holds</u>
1. <i>The Women</i> by Kristin Hannah	549
2. <i>Funny Story</i> by Emily Henry	338
3. <i>Swan Song</i> by Elin Hilderbrand	282
4. KDL WiFi Mobile Hotspot	277
5. <i>The Anxious Generation</i> by Jonathan Haidt	253
6. <i>Just for the Summer</i> by Abby Jimenez	248
7. <i>Camino Ghosts</i> by John Grisham	199
8. <i>The Housemaid</i> by Freida McFadden	196
9. <i>The Midnight Feast</i> by Lucy Foley	192
10. <i>The Paradise Problem</i> by Christina Lauren	182

OverDrive Items (Most Checkouts):

<u>Title</u>	<u>Checkouts</u>
1. <i>A Court of Thorns and Roses</i> by Sarah J. Maas (audio)	304
2. <i>A Court of Mist and Fury</i> by Sarah J. Maas (audio)	236
3. <i>The Teacher</i> by Freida McFadden (audio)	232
4. <i>Fourth Wing</i> by Rebecca Yarros (audio)	217
5. <i>Home Is Where the Bodies Are</i> by Jeneva Rose (audio)	212
6. <i>Iron Flame</i> by Rebecca Yarros (audio)	211
7. <i>Tom Lake</i> by Ann Patchett (audio)	199
8. <i>Beach Read</i> by Emily Henry	198
9. <i>Never Lie</i> by Freida McFadden (audio)	184
10. <i>Beach Read</i> by Emily Henry (audio)	177

OverDrive Items (Most Holds):

<u>Title</u>	<u>Holds</u>
1. <i>The Women</i> by Kristin Hannah	1,721
2. <i>The Women</i> by Kristin Hannah (audio)	1,260
3. <i>Funny Story</i> by Emily Henry	1,230
4. <i>Funny Story</i> by Emily Henry (audio)	896
5. <i>The Housemaid</i> by Freida McFadden (audio)	724
6. (tie) <i>Fourth Wing</i> by Rebecca Yarros	634
(tie) <i>Just for the Summer</i> by Abby Jimenez	634
8. <i>First Lie Wins</i> by Ashley Elston	561
9. <i>First Lie Wins</i> by Ashley Elston (audio)	469
10. <i>The Anxious Generation</i> by Jonathan Haidt (audio)	444

NEW HIRES	POSITION	EFFECTIVE
MaryAnn Birney	Assistant Branch Librarian – Cascade	July 22
Julita Fenneuff	Assistant Branch Librarian – Grandville	July 22
Sarah McAnally	Assistant Branch Librarian – Caledonia	July 22

PROMOTIONS & TRANSFERS	FROM	TO	EFFECTIVE
Jake Huber	Branch Librarian – Kentwood	Branch Librarian – Krause Memorial	July 8
Edward Schaller	Assistant Branch Librarian – Cascade	Branch Librarian – Caledonia	July 15
Stacey Brander	Assistant Branch Librarian – Amy Van Andel / Ada	Patron Services Librarian – Service Center	July 22

OPEN POSITIONS	TYPE
Community Engagement Manager – Service Center	Full-time
Assistant Branch Librarian – Amy Van Andel / Ada	Part-time

EMPLOYEE ANNIVERSARIES (AUGUST)	BRANCH OR DEPARTMENT	LENGTH OF SERVICE
Rochelle Ball	Patron Services	16 years
Tony Senna	Sub Pool	10 years
Sara Moseley	Cascade	9 years
Crystal Logan-Syrewicze	Kentwood	8 years
Christine Paige	Nelson Township / Sand Lake	8 years
Angela Deckard	Amy Van Andel / Ada	7 years
Seth Hoekstra	Collection Services	7 years
Kurt Stevens	Information Technology	7 years
Christine Hekman	Byron Township	6 years
Rachael Kruithof	Byron Township	6 years
Heather Groen	Grandville	5 years
Joel Kibbe	Patron Services	5 years

EMPLOYEE ANNIVERSARIES (AUGUST)	BRANCH OR DEPARTMENT	LENGTH OF SERVICE
Natalie Budnick	Plainfield	4 years
Samantha Holland	Caledonia	4 years
Quinn Davey	Patron Services	3 years
Laurie Haan	Byron Township	3 years
Cody Ketchum	Cascade	3 years
Cathy Rinzema	Collection Services	3 years
Anh-Thu Vuong	East Grand Rapids	3 years
Dustin Arnett	Kentwood	2 years
Nathan Bartos	Grandville	2 years
Zack Bergers	Wyoming	2 years
Kelly DeHaan	East Grand Rapids	2 years
Natalie Kilgo	Grandville	2 years
Madison Scheuneman	Kentwood	2 years
Sandy Graham	Sub Pool	1 year
Heather Grit	Alto	1 year
Brooke Koster	Amy Van Andel / Ada	1 year



Policy Manual

EDITS were made to all sections in red and blue except for KDL Policy 3.9, 3.9.1 and 3.9.2

SECTION 3: FACILITIES AND OPERATIONS

KDL Policy 3.1	<u>Exhibits</u>
KDL Policy 3.2	<u>Literature Display + Distribution</u>
KDL Policy 3.3	<u>Public Relations</u>
KDL Policy 3.4	<u>Websites, Social Media, Privacy and Online Accessibility</u>
KDL Policy 3.5	<u>Library Programs</u>
KDL Policy 3.6	<u>Lost + Found Policy</u>
KDL Policy 3.7	<u>Branch Library Locations</u>
KDL Policy 3.7.1	<u>Building, Enlarging Or Renovating Library Buildings</u>
KDL Policy 3.7.2	<u>Support For Building Projects</u>
KDL Policy 3.7.3	<u>Acceptance of Non-KDL Technology</u>
KDL Policy 3.8	<u>Meeting Room Use</u>
KDL Policy 3.9	<u>Planned Closings</u>
KDL Policy 3.9.1	<u>Emergency Closings</u>
KDL Policy 3.9.2	<u>Bereavement or Funeral Closings</u>
KDL Policy 3.10	<u>Library + Personal Vehicles</u>
KDL Policy 3.11	<u>Building Safety</u>
KDL Policy 3.11.1	<u>Keys to Buildings</u>
KDL Policy 3.11.2	<u>Library Access When Closed</u>

KDL Policy 3.1

Exhibits

LAST REVISED 5.20.21

Kent District Library (KDL) provides a venue for local artists/exhibitors to display visual art and artifacts to increase awareness and appreciation of history and the arts.

Suitable space for exhibits is not available at all branches. Some local governmental units may have guidelines on how and where materials are displayed in the facility and KDL will honor those guidelines.

The ~~branch~~ Regional manager will work with staff members (or a local community committee) to make decisions regarding the selection of materials to be displayed. In making decisions regarding the suitability of the work to be exhibited, the branch manager or his/her designee will take into consideration the use of the library by all segments of the community and all age groups. Selection priority may be given to local artists/exhibitors and those who have not previously exhibited in the library.

The exhibit space shall not be used for advertising or political purposes. The artist/exhibitor assumes all liability for the loss of, or damage to, materials on display. The library reserves the right to cancel the exhibition for any reason.

KDL Policy 3.2

Literature Display + Distribution

LAST REVISED 5.20.21

KDL adheres to the principle that the Library is the institution in our society which provides materials representing all points of view in all fields including political, social, and religious, no matter how

controversial or objectionable these views may be to some people. To support this basic principle and to foster positive relationships within the community, this policy has been established.

In many of its facilities, KDL maintains one or more bulletin boards for the posting of materials, as well as designated areas (such as literature racks and spaces on countertops and tables) for the passive distribution of printed information. This policy provides a guide for the use and regulation of bulletin boards and information distribution areas.

Bulletin Boards and Distribution Areas - Reserved for Use by KDL

In areas reserved for KDL's exclusive use, KDL posts and distributes materials:

- Related to KDL services, programs and events.
- Provided by the Friends groups of KDL.
- Provided by other governmental entities such as city and townships within the KDL service area, Kent County, state and federal governments.

Other Bulletin Boards and Distribution Areas

A limited number of bulletin boards and distribution areas are available within the KDL system for the posting and passive distribution of materials provided by nonprofit organizations, educational institutions and governmental agencies. In each facility, the branch Regional Manager (or designee) may designate specific areas as available for these purposes and must authorize all posting and distribution before it occurs. For the display and distribution of materials in more than one library branch, requests are reviewed and considered by the KDL Marketing Communications Department. Authorization will be based on the provisions of this policy and not on the viewpoint, beliefs, or affiliations of the nonprofit group or the viewpoints expressed in the materials. Posting or distribution of any such materials in the Library does not indicate KDL's endorsement of the ideas, issues, or events promoted by those materials.

General Rules

The amount of bulletin board and distribution area space is varied and limited. To provide KDL visitors with the opportunity to review materials from nonprofit organizations that they might not otherwise have the opportunity to review, the following rules apply:

- **Bulletin Boards - Event Announcements** - Bulletin board space is provided for announcements of dated local events whose principal sponsors are nonprofit organizations. Individual KDL branches may give priority to announcements for events scheduled to take place in a geographic area near the library.
- **Distribution Areas** - Nonprofit organizations may provide, for passive distribution only, dated materials related to their nonprofit purpose. These materials may only be displayed in the areas designated for this purpose. Passive distribution means leaving the materials with KDL staff for library visitors, if they so choose, to review and/or take with them. Passive distribution does not include verbally or visually (by means of signs, placards, etc.) encouraging library visitors to review or take any materials with them.
- **Prohibitions** - The branch Regional Manager (or their designee) may decline requests to display materials due to, and not limited to:
 - information promoting or condoning illegal activity, violence, discrimination and profanity
 - commercial for-profit promotion
 - lack of available space within the designated distribution area or bulletin board
- **Election-Related Information**
 - Before an election, branches may have available, equally, voter information and campaign literature about political candidates appearing on local ballots. Any materials that directly or indirectly refer to an election or a candidate must be removed prior to Election Day if within 100 feet of any entrance to a polling place or in a hallway used by voters to enter or exit a polling place.

- Prior to an election, campaign material relating to ballot issues may be placed in library branches for display and/or distribution to the public. If there is formal opposition to a ballot issue, equal consideration shall be given. Campaign materials that directly or indirectly refer to a ballot issue must be removed prior to Election Day if located within 100 feet of any entrance to a polling place or in a hallway used by voters to enter or exit a polling place.
- Petitions may not be displayed or circulated in library buildings except as permitted by local municipal ordinance.

Terms for Use

All materials posted or distributed must comply with this policy and any other applicable Library policy, procedure or guideline. No other materials may be posted or distributed.

To ensure equitable access to limited display space available at each facility, a branch Regional Manager or his/her designee may establish criteria for that facility regarding posting and distribution of materials, including:

- The maximum size of material to be posted or distributed.
- The maximum length of time that materials may remain posted or displayed.
- The maximum amount of time before or after an event a posting may occur.
- The frequency with which material may be posted or displayed by the same nonprofit organization.
- Consistent methods for allocating space, should the amount of material exceed the space available for posting or distribution.

All posting and placement of materials in distribution areas shall be done by Library staff. Individuals requesting posting or distribution shall not themselves post or leave materials in distribution areas. Materials left for posting or distribution without authorization from the Library will be discarded.

The Library assumes no responsibility for the preservation or protection of materials posted or distributed. Materials will not be returned.

KDL adheres to the principle that the Library is the institution in our society which provides materials representing all points of view in all fields including political, social, and religious, no matter how controversial or objectionable these views may be to some people.

To support this basic principle, and to foster positive relationships within the community, the following policy has been established:

1. Informational material of public interest from nonprofit organizations, educational institutions, and governmental agencies may be displayed or distributed in branches where space is available. Material for display or distribution will be permitted at the discretion of the branch manager. The primary purpose of such material must be to inform the public of the organization's programs, services and events. Examples include:
 - KDL fundraising materials;
 - Friends of the Library materials;
 - promotional materials for cultural organizations such as the ballet, orchestra, museums and theater groups;
 - special event fliers for nonprofit organizations from Kent County and neighboring communities; and
 - Local magazines and newspapers that are distributed free of charge and have received prior approval from KDL.

- ~~2. Prior to an election, branches may have available, equally, voter information and campaign literature about political candidates appearing on local ballots. Any materials that directly or indirectly refer to an election or a candidate must be removed prior to Election Day if within 100 feet of any entrance to a polling place or in a hallway used by voters to enter or exit a polling place.~~
- ~~3. Prior to an election, campaign material relating to ballot issues may be placed in library branches for display and/or distribution to the public. If there is formal opposition to a ballot issue, equal consideration shall be given. Campaign materials that directly or indirectly refer to a ballot issue must be removed prior to Election Day if located within 100 feet of any entrance to a polling place or in a hallway used by voters to enter or exit a polling place.~~
- ~~4. Petitions may not be displayed or circulated in library buildings except as permitted by local municipal ordinance~~

KDL Policy 3.3

Media Inquiries and Public Relations

LAST REVISED 4.21.22

All news media reporters are to contact the KDL Marketing Communications department before arriving at a branch or contacting Library personnel for interviews and seeking support for news coverage. The Marketing Communications team will make sure that news representatives have access to the most appropriate personnel to support their news coverage.

The Chairperson of the Library Board of Trustees is the official spokesperson for the Board. The Executive Director is the official spokesperson for the Library.

The Director of Engagement serves as media liaison for the Board and the Library Administration. Whenever official media statements are required pertaining to library operations (emergencies; or policies, procedures, programs, services, positions on district-wide issues, etc.) the Marketing Communications Department will coordinate with local newspapers, magazines, professional journals, radio and television stations. Staff are not to provide “off the record” comments to the media.

KDL Policy 3.4

Websites, Social Media, Privacy and Online Accessibility

New 10.26.23

Kent District Library (KDL) utilizes its websites and social media platforms to connect with its patrons by informing them of Library services and providing a forum for public feedback. All such sites will have prior authorization from KDL’s Marketing Communications office to act as official KDL sites and will be branded in accordance with KDL standards.

KDL recognizes and respects differences in opinion. Comments, posts and messages are welcome and will be reviewed. Content deemed inappropriate may be removed. However, KDL is not obligated to take **any** such actions, and will not be responsible or liable for content posted by users of KDL sites or social media platforms.

Social Media Usage Rules

KDL operates and maintains social media sites as a public service to provide information regarding Library services, programs, materials, events and activities. Although KDL welcomes the comments, posts and messages of other social media users and recognizes and respects differences in opinion, the social media sites are limited public forums and are subject to review by Library staff members. KDL reserves the right to (but is not required to) remove any comment, post or message that it deems in violation of this Policy. The Rules are as follows:

1. **Privacy:** Users should have no expectation of privacy when commenting on KDL posts or tagging KDL. Comments and posts may be read by anyone once posted, regardless of one's friends, followers or subscribers list. KDL advises users against posting their personal information or contact information on social media sites. Comments and posts may also be subject to disclosure under the Freedom of Information Act.
2. **Library's Rights :** KDL reserves the right to reproduce comments and posts tagging KDL in other public venues (ex: testimonials). Reproductions of this nature may be edited for space or content, but the original intent of the comment or post will be maintained.
3. **No Endorsement:** KDL is not responsible for the content of posts made by third parties, including patrons, reviewers, advertisers and others who may post comments. Public posts by third parties do not reflect the positions of the Library, its employees or any individual Board member.
4. **Unauthorized Content :** To ensure a healthy, safe space to discuss Library services, resources and events, content containing any of the following may be removed immediately from any Library social media forum:
 - Obscene, illegal, sexually harassing, threatening or abusive speech or nudity.
 - Any post that affects the safety and security of the Library, its property, patrons and staff or creates a hostile work environment.
 - Private or personal information, including phone numbers and addresses, or requests for personal information.
 - Any statement by a user under a false name or any falsification of identity.
 - Comments, links or information unrelated to the purpose of the limited public forum.
 - Spam or other commercial messages.
 - Any postings that would violate the Michigan Campaign Finance Act, KDL Privacy Act or other Michigan or federal laws.
 - Solicitation of funds.
 - Any comment, post or other content that violates any person's intellectual property rights, including but not limited to violations of the Copyright Act.
 - Any information deemed harmful to minors in violation of the Michigan Library Privacy Act.
 - Any post that violates any Library policy.
 - Any images, links or other content that falls into the above categories.
5. **Third Party Usage Rules :** In addition, users are expected to abide by the terms and conditions set by third party social media platforms as well as follow appropriate federal and state laws.

Violations and Appeals of Usage Rules

KDL reserves the right to ban or block users who have posted in violation of this Policy or to delete posts or comments. To the extent KDL has sufficient contact information, KDL will message users who have been blocked or whose content is deleted to explain the issue and notify the person of the action. Any person who has been blocked or whose post or comment has been deleted has the right to appeal that decision to the KDL Board. The appeal should be sent to KDL Executive Director within 10 business days of the (1) decision to block or ban or (2) deletion of the post or comment, whichever is applicable. The KDL Board shall decide the appeal.

Privacy Information

KDL takes very seriously the issue of patron privacy. We ask all patrons, including minors, using services on the website or on websites affiliated with KDL to limit the amount of personal information they provide. We do not require more personal information than is necessary to participate and providing additional information is optional. We encourage everyone to be mindful of (i) not revealing personal information online and (ii) asking for permission before giving their last name or personal information to any website. The latter is particularly important for parents and caregivers to oversee and inform their children about the importance of privacy.

For details on privacy of user records, refer to KDL Policy 2.4.

Third-Party Services

KDL enters into agreements with third parties to provide online services, digital collections and streaming media content, as well as to improve the website. When using some of these services, you may also connect with social networks and other users of these services.

Third-party services may gather and disclose your information, including:

1. Personal identifiable information you knowingly provide, including when you register for the site, provide feedback and suggestions, request information or create shared content;
2. Other information that could be used to identify you, such as your IP address, search history, location-based data and device ID;
3. Non-personally identifiable information, such as your ad views, analytics, browser information (type and language), cookie data, date/time of your request, demographic data, hardware/software type, interaction data, serving domains, pageviews and the web page you have visited immediately prior to visiting the site; and
4. Other data that third-party services may collect as described in the vendor's privacy policy and terms of use.

For more information on these services and the specific types of data that may be gathered and disclosed by each service, please refer to the Terms of Use and Privacy Policies for the services you use. You may choose not to use these third-party services if you do not accept their Terms of Use and Privacy Policies; please read them carefully. In cases where patrons leave the Library's website to visit one of its partners' websites, patrons are encouraged to learn about the privacy policies of the websites they visit.

Cookies

A cookie is a small amount of data, which often includes a unique identifier that is sent to your computer, mobile phone or device browser from a website's computer and is stored on your device's hard drive. Each website can send its own cookie to your browser if your browser preferences are set to allow it. Many

websites do this whenever a user visits their website to track online traffic flows. Websites also use cookies to customize your user experience to your preferences.

KDL uses cookies to verify that you are an authorized user in order to allow access to licensed KDL resources, to customize web pages for your use, to help make the website more useful to visitors and to learn about the number of visitors to the website and the types of technology that visitors use.

Some of the applications or external sites that you may be referred to from KDL web pages, devices or equipment also use cookies. For more information on the use of cookies by each service, please refer to the Terms of Use and Privacy Policies for the services you use. You may set the preferences in your web browser to refuse cookies or to tell you when a cookie is being sent. This may result in an inability to access some KDL services from computers outside the Library.

Privacy Statement for kdl.org

Kdl.org is the primary website used for online access to resources and information about services, including programs. Most of the information on kdl.org may be used anonymously. Users with a valid KDL card may log in to access additional information that is specific to their account and use of library services. Specific details on privacy for use of kdl.org may be found at kdl.bibliocommons.com/info/privacy.

Commitment to Online Accessibility for kdl.org

Kdl.org is maintained to comply with Web Content Accessibility Guidelines (WCAG) ~~2.1 level AA~~. Specific details may be found at kdl.bibliocommons.com/info/accessibility/.

KDL Policy 3.5 Library Programs

LAST REVISED 5.20.21

Responsibility for library program development is vested in the Executive Director, and such members of the staff whose job descriptions include program responsibilities. Library programs may utilize volunteers and may be developed cooperatively with Friends groups, governmental units, community organizations, and individuals. A program is any presentation given in or out of the Library (in person or by technological means) by a Library staff member or other presenter and sponsored by the Library, the Friends, or a partnership including the Library.

Library programs support the KDL mission and strategic plan. They are planned in advance to meet staffing and publicity deadlines. Library programs may require registration. Limits on the number of people able to attend may be necessary due to facility, program, performer limitations or other requirements pertaining to safety.

Library programs are funded in part by the operating budget with additional support from KDL fundraising activities, grants, contributions from the Friends, gifts, endowments and partnerships.

No individual or organization who presents a program at the library will be permitted to sell their product or services during their presentation or during their time at the library (with the exception of authors who come to speak about their books or performers who have recordings of their music). KDL requires a contract to be executed by program presenters.*

Organizations or business affiliation of presenters or co-sponsoring agencies will be used by the Library in promoting programs. This does not constitute endorsement.

KDL Policy 3.6

Lost + Found Policy

LAST REVISED 5.20.21

KDL will retain valuable lost and found items at the branch location where the items are found. When possible, staff will contact the owner to inform him/her that a lost item has been found and note how long the library will hold the item.

Debit cards, credit cards, purses, identification, and wallets that are found at KDL locations will be held until the close of business on the following day. Unclaimed debit and credit cards will be reported lost and then destroyed. Unclaimed purses, wallets and identification will be turned over to local police. KDL locations that do not have local police within 10 miles will turn over purses and wallets to the Kent County Sheriff's Department within five days.

Other valuable items, such as electronics and jewelry will be held for three months. After three months, all unclaimed items will be turned over to the Kent County Sheriff's Department.

Loose money found at the library will be held until the close of business each day if the amount is less than \$20.00. If unclaimed, it will be donated to the branch's Friends group (or to KDL in the absence of such a group). Loose money in an amount of \$20.00 or more will be retained for a period of three months and then donated to the branch's Friends group (or to KDL in the absence of such a group), if unclaimed.

Non-valuable items (such as clothing) found at KDL locations will be placed in the lost and found bin at the branch where the items are found. As needed, [the](#) contents of these bins will be donated to a local charity.

KDL Policy 3.7

Branch Library Locations

LAST REVISED 4.21.22

[The](#) KDL strives to make efficient and effective use of its resources. Therefore, it is the policy of [the](#) KDL to work with local communities in locating new branch sites a minimum of four miles apart, unless justified by demographics

KDL Policy 3.7.1

Building, Enlarging or Renovating Library Buildings

LAST REVISED 5.20.21

KDL cooperates with all governmental units in making library materials and services available to the public in the buildings owned by the governmental units.

When library buildings are being built, expanded, or renovated, KDL will provide the same services that were provided prior to the building changes. In addition, KDL staff will work with the governmental units to provide desired changes within both KDL budget constraints and [s](#)Strategic [p](#)Plan goals. KDL must balance the needs of the whole system while considering the desires of individual branches. Changes may include additional open hours, personnel, computers, equipment and moving expenses for KDL- owned

computers, equipment and materials. If library buildings are downsized, library services will be re-evaluated in conjunction with the governmental units affected.

When changes are being considered by the KDL staff or the governmental unit, KDL staff must be involved with personnel from the governmental unit in order to achieve the best possible results for all. When evaluating library facility needs, KDL staff will apply recognized state and national guidelines and standards.

Those municipalities that currently do not have a library facility in their community, but are considering building one, are encouraged to consider partnering with other communities.

KDL Policy 3.7.2

Support for Building Projects

LAST REVISED 5.20.21

KDL staff will work with local governmental units to plan new buildings or expansions of existing buildings. Staff will advise planners, architects, and elected officials of Library needs and building requirements. In support of the expansion or building improvement efforts of local governmental units, ~~staff the Marketing Communications Department~~ will provide communications and publicity support. ~~factual printed and graphic design work for posters and other print material. The Marketing Communications Department will coordinate these support efforts.~~ KDL may also provide factual informational mailings to library patrons consistent with campaign and privacy act laws. Informational mailings as well as printing and design support work will be provided as approved by the Executive Director and within budget limitations.

Michigan law forbids the expenditure of public funds to advocate a vote in favor of a millage or bond issue election. Therefore, KDL staff may not, on paid library time, work on political activities to promote millage or bond issue elections, or disseminate materials which advocate a favorable vote on a millage or bond issue election. Nothing in this policy prevents staff members, ~~on~~ in their personal time, from expressing their own personal views, expending their own personal funds, or providing their own personal volunteer services consistent with campaign laws.

KDL Policy 3.7.3

Acceptance of Non-KDL Technology

LAST REVISED 5.20.21

The planning and funding for future technology is the responsibility of ~~the~~ KDL. However, KDL constituent communities, if they so desire, may donate monetary funds locally to enhance technology service to their community. These monetary funds will be used to purchase specific technologies that are either new and emerging in nature or consistent with the current year's KDL purchases for other branches.

Specific technology gifts may also be occasionally accepted if they are consistent with the current year's KDL purchases for other branches, and/or approved by ~~the~~ KDL Information Technology Director to ensure the devices can be effectively supported and maintained by KDL staff. Any potential technology donation must be coordinated in advance of donation (and, if necessary, actual purchase) with ~~the~~ KDL Information Technology Director. The equipment purchased by or with the approval of ~~the~~ KDL becomes the property of ~~the~~ KDL and its future use and ultimate disposable will be at the sole discretion of KDL.

KDL Policy 3.8

Meeting Room Use

LAST REVISED 4.21.22

Meeting rooms in the Kent District Library Branches are made available for use ~~in accordance~~ with according to local governmental unit guidelines.

Programs in public meetings room must not disrupt normal Library operations and use. Persons attending the meeting are subject to all Library rules and regulations concerning behavior in the building.

KDL Policy 3.9

Planned Closings

LAST REVISED 5.20.21

Every effort will be made to keep KDL facilities open to serve the public as scheduled. In some instances, however, building closures may be required for the maintenance and upkeep of facilities. Closures may also be necessary due to special events in the vicinity of a library building or other circumstances outside the control of KDL. All planned closings are approved by the Library Board and announced to the public with as much forewarning as possible.

KDL Policy 3.9.1

Emergency Closings

LAST REVISED 5.20.21

Every effort will be made to keep KDL facilities open to serve the public as scheduled. Whenever a situation arises that, in the judgment of the branch manager or his/her designee, jeopardizes anyone's personal safety or well-being, the building may be closed. Such situations could include, but are not limited to: power failure, flooding, fire, vandalism, or extreme weather. In certain instances, the KDL Executive Director may close the entire system.

KDL Policy 3.9.2

Bereavement or Funeral Closings

LAST REVISED 4.19.19

In the event of an employee's death, arrangements may be made for staff to attend the memorial service/funeral. These arrangements may include, at the discretion of the Executive Director, closing the library branch(es) for a period of time.

KDL Policy 3.10

Library + Personal Vehicles

LAST REVISED 5.18.23

All employees who operate company and private vehicles on KDL business, as well as employees who are subject to perform any driving duties as assigned must have a valid Michigan driver's license, proof of insurance (if driving their own vehicle) and obey state laws while using KDL and personal vehicles. State Motor Vehicle **Records** (MVRs) will be obtained ~~and utilized by the Facilities Manager administration and used~~ as the source of verifying driver history. MVRs will be obtained and updated by the State of Michigan through subscriptions services to comply with KDL's insurance provider guidelines. KDL will obtain written authorization from employees who drive for regular KDL business. Major violations on the employee record ~~may will~~ prohibit an employee from driving on KDL ~~b~~Business. Smoking, using e-cigarettes, vaping, or chewing tobacco is prohibited in the KDL vans and Bookmobile. Use of cell phones, taking calls, making calls or texting, is prohibited while driving ~~the KDL v~~Vans or Bookmobile.

KDL Policy 3.11

Building Safety

LAST REVISED 5.20.21

The KDL is concerned about the health and welfare of all employees. Therefore, it is the policy of the KDL that no employees work alone at any KDL ~~facility~~branch during all open public access hours. Staff scheduling must be arranged in such a way to ensure that there is always a minimum of two Library employees in the building. ~~during all open hours.~~

KDL Policy 3.11.1

Keys to Buildings

LAST REVISED 5.20.21

In the interests of safety and security, only authorized individuals will be given keys to KDL facilities.

KDL Policy 3.11.2

Library Access When Closed

LAST REVISED 5.20.21

In the interests of safety and Library liability, only authorized individuals or other individuals approved in writing by the KDL Board or the Executive Director may have access to the physical spaces occupied by the KDL **Branches** when they are closed.



Policy Manual

JULY 2024 EDITS

KDL POLICY MANUAL TABLE OF CONTENTS:

SECTION 1: COLLECTION AND REFERENCE

KDL Policy 1.1	Materials Selection EDITS
KDL Policy 1.2	Gifts EDITS
KDL Policy 1.3	Intellectual Freedom
KDL Policy 1.4	Collection Maintenance
KDL Policy 1.5	Reference + Research
KDL Policy 1.6	Shared Collection
KDL Policy 1.7	Inter-Library Loan

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KDL Policy 1.1

Materials Selection

LAST REVISED 2.16.23

The purpose of this policy is to: (1) serve as a guide for the librarians of Kent District Library in the process of materials selection; and (2) inform the public of the principles upon which selections for the Library are made. Basic to this policy is the Library Bill of Rights as affirmed by the Kent District Library Board of Trustees.

Kent District Library strives to provide current, factual information to supplement and enrich individual learning, and to provide materials for recreational reading and other leisure time activities. This information should be readily available to the total community regardless of gender, age, education, language, religion, ethnic and cultural background, or mental and physical ability.

STANDARDS FOR SELECTION

Kent District Library is a popular materials library and maintains a varied and up-to-date collection. It attempts to acquire materials of both current and lasting value. Since one library cannot afford or have space for all the available materials, it must employ a policy of selectivity. The Executive Director has the overall responsibility for the selection and development of the materials collection according to the principles established by the Materials Selection Policy and other approved policies and procedures. In practice, the responsibility for materials selection is shared with other staff.

Materials are selected to meet patron needs and reflect a variety of viewpoints and opinions. Criteria for consideration include popular demand, literary merit, enduring value, accuracy, authoritativeness, local interest, social significance, importance of subject matter to the collection, timeliness, cost, scarcity of information on the subject, availability elsewhere, and quality and suitability of format.

Fiction – The Library maintains a representative collection of novels and works of fiction to satisfy a wide range of tastes. Ideas of literary merit vary greatly with individuals. Therefore, the Library purchases fiction in many categories.

Non-Fiction – The Library attempts to provide a large general collection of reliable materials embracing the broader fields of knowledge. Legal and medical works will be selected to the extent that they are useful to the lay person.

Minor – Materials are selected to encourage children and families to discover the joy of reading. In order to meet the varied abilities and interests of children, the collection includes materials covering a wide range of knowledge and reading levels, both fiction and non-fiction. The illustrations in books for young people are given as much critical attention as the literary quality of fiction.

Media – The Library recognizes its responsibility to provide access to information, cultural enrichment and recreation through as wide a variety of media as possible. Media is evaluated by the same criteria as printed materials. As new technologies are developed, the Library will investigate the appropriateness of new media formats and will acknowledge the need for experimentation.

Digital Materials – Digital items such as but not limited to eBooks and eAudiobooks shall be selected using the same criteria as printed materials as described above.

Online Databases – The Library makes available a variety of online resources purchased to supplement and enhance the Library's collection. These resources are evaluated on the basis of timeliness, ease of use, and ability to meet patrons' information needs.

Objects – The Library's collection makes a variety of objects available to patrons. Objects are typically high-priced items not needed for regular, sustained use and which provide access to technology that is either helpful or enriching. These objects are evaluated based on their benefit to the community, patron demand, and use of library resources, with the goal of increasing access to technology or high-cost items that patrons wouldn't otherwise have.

KDL Policy 1.2

Gifts

LAST REVISED 2.17.22

Kent District Library may legally receive gifts as authorized by the Public Library Gifts and Donations Act 1921 PA 136 (MCL 397.381 et seq.). KDL accepts monetary gifts as well as certain gift materials that reflect the Library's strategic plan. Gifts must be unconditional and non- returnable to be used for the good of the Library System as a whole and housed in the most appropriate location. Gifts of money are acknowledged formally by the Kent District Executive Director ~~and/or the Fund Development Director.~~

Gifts for the Collection

Gift materials to be added to the Kent District Library collection must meet the Library's needs and the general standards of selection, based on the KDL [Materials Selection Policies](#). Any large donations of materials which would comprise a unique or coherent collection would be subject to restrictions as determined by the Kent District Library Board of Trustees.

Gift materials not accepted into the Library collection may be repurposed at the staff's discretion. Gift materials accepted into the collection become the property of KDL, subject to KDL's [Materials Selection Policies](#). No monetary appraisal is made of materials donated for the collection. The quantity of gift materials may be acknowledged for tax purposes at the request of the donor.

Gifts of money, including memorial gifts, for the purchase of collection materials are accepted by the Library with the understanding that the Library retains the right to select materials it deems appropriate for the collection.

Other Gifts

Gifts other than collection materials are reported at their estimated fair market value at the time of donation and recorded according to Kent District Library's Fixed Assets Policy.

KDL Policy 1.3

Intellectual Freedom

LAST REVISED 2.15.2024

Kent District Library upholds the principles of intellectual freedom as a basic right that is guaranteed by the First Amendment of the United States Constitution. By virtue of the Fourteenth Amendment, the First Amendment's constitutional right of free speech and intellectual freedom also applies to state and local

governments. Government agencies and government officials are forbidden from regulating or restricting speech or other expression based on its content or viewpoint.

- It is the right of every individual to seek and receive information from all points of view without content restriction. It provides free access to expressions of ideas where any and all sides of a question, cause or movement may be explored, including presentation of all points of view on current and historical issues.
- Materials should not be proscribed or removed because of partisan or doctrinal disapproval.
- The exchange of information and ideas are supported and facilitated in a democratic society, and with respect to each individual's rights to privacy and choice.
- A person's right to use a library should not be denied or abridged because of origin, age, background, or views.
- The core purpose of the Library is to further all people by enriching lives through access and personal discovery for all.

The Library assures equal access, without censorship or scrutiny, to all library resources by patrons within the constraints of Michigan law. Patrons are free to select or reject for themselves any item in the collection. Individual or group prejudice about a particular item or type of material in the collection may not preclude its use by others. Parents or legal guardians have the right and the responsibility to restrict the access of their children to library resources. Parents or legal guardians who do not want their children to have access to certain library services, materials, or facilities shall so advise their children. Library staff lack legal authority to assume the role of parents or the functions of parental authority.

KDL Policy 1.4

Collection Maintenance

LAST REVISED 4.21.16

Kent District Library staff routinely evaluates the collection and removes materials in accordance with KDL's weeding guidelines. These materials include those that are worn out, out of date, no longer needed in the quantity originally purchased, no longer circulating, or in formats that have become obsolete.

KDL Policy 1.5

Reference + Research

LAST REVISED 2.22.19

Patrons' questions will receive courteous, prompt, and high-quality service responses with complete confidentiality.

In the instance of legal, medical, investment, or tax reference questions, the staff may only guide the patron to the material available on the topic of interest. Staff may not evaluate or interpret the information provided nor may staff define the meaning of terms, offer investment advice, select income tax forms, or serve as a surrogate for a professional in any of the fields listed above. Patrons will be advised to consult with a professional from the above listed fields for additional information or advice.

KDL Policy 1.6

Shared Collection

LAST REVISED 1.19.18

Kent District Library offers a shared collection whereby most materials travel between all KDL Branches. This practice is necessary to offer patrons access to the full range of the KDL collection and for the efficient use of system-wide resources.

KDL Policy 1.7

Inter-Library Loan

LAST REVISED 3.17.11

Inter-library loan transactions, in which materials are made available from Kent District Library to another library outside of KDL (or vice versa), are an essential library service to patrons. Kent District Library agrees to participate in inter-library loan to and from other libraries. A fee may be charged for this service. Certain types of materials may not be available through inter-library loan.

‘24-‘26

Strategic Plan.

Q2 2024



2024-2026 Strategic Goal:

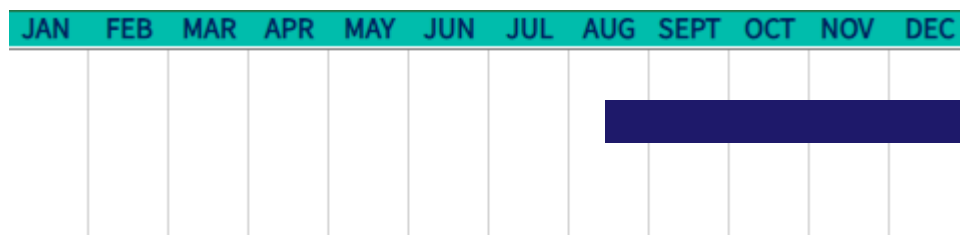
Celebrate distinctive communities by proactively prioritizing meaningful partnerships and patron relationships, finding commonalities with our neighbors and intentionally connecting resources.



2024 Initiative #1

Community Partnership Evaluation

Evaluate community partnerships by accessing data to establish reciprocity and shared goals, develop a partnership intake process and prioritize relationships and partnerships at the branch and system levels to reveal where there may be gaps or overlaps. Create “Who is My Community” sheet and map for each branch so key partnerships are highlighted and communicated.



2024 Q2 Update

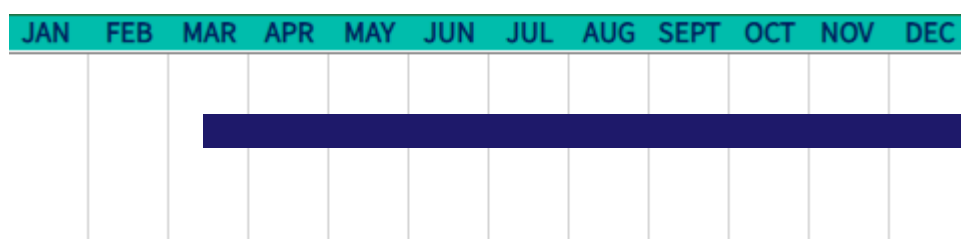
On Track **Paused/Delayed** Canceled Completed

Due to the Manager of Community Engagement leaving the position in May and the assessment of the position’s primary focuses and hiring timeline, this initiative has been deferred until 2025. The initiative will be an ideal project for the new manager, with support of the Programming & Outreach Manager and BOPS (Branch Outreach and Programming Specialists), to lead in order to establish best practices for systemwide and branch outreach priorities, fostering greater community impact.

Strengthening Community

Celebrate distinctive communities by proactively prioritizing meaningful partnerships and patron relationships, finding commonalities with our neighbors, and intentionally connecting resources.

Assess each in-branch experience to optimize engagement opportunities and to encourage gathering as well as one-on-one engagement between patrons, and between staff and patrons. Find ways to make the branch a destination.



On Track

Paused/Delayed

Canceled

Completed

Over the past few months the team has defined the in-branch experience, moving away from the passive programming terminology. An in-branch experience is a unique patron engagement activity that does not require staff to moderate and does not usually have a start or end time.

After visiting some local institutions for engagement ideas, the project team is working on a new survey form to capture ideas from all KDL staff for what they are currently doing within their branches, and ideas for things to try. This will allow for better idea sharing within the system. The team is also making preparations for the two pilots: a community quilt, where visitors can contribute to different sections that will be assembled into a larger piece, and a selection of board games for visitors to enjoy. Both the form and pilots are on track to come out in late July or early August. We will tentatively be piloting the Community Quilt at the Comstock Park, Nelson Township, Plainfield Township and Wyoming branches, and the Board Games at the Cascade Township, Grandville and Plainfield Township branches.

The team will also be working on budget recommendations for the 2025 fiscal year.

Strengthening Community

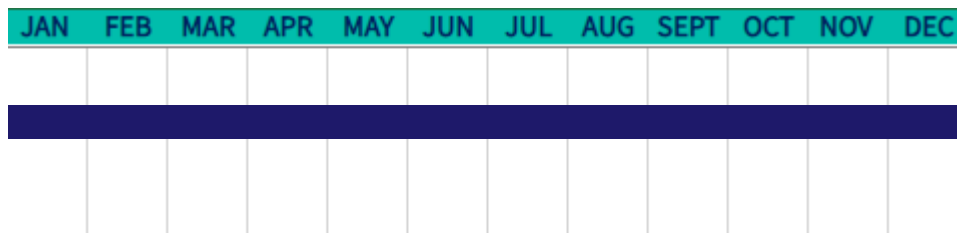
2024-2026 Strategic Goal:

Proactively explore evolutions in the ever-changing technological landscape to optimize resources, enhance service and embrace education on adoption.



2024 Initiative #1

Get acquainted with the esport and gaming community to better understand where the library is best positioned to take steps toward providing access as well as creating opportunity regarding gaming educational curriculum, programming and spaces to accommodate. Develop a testing lab at the KDL Service Center and determine where the first esports branch lab will be.



2024 Q2 Update

On Track

Paused/Delayed

Canceled

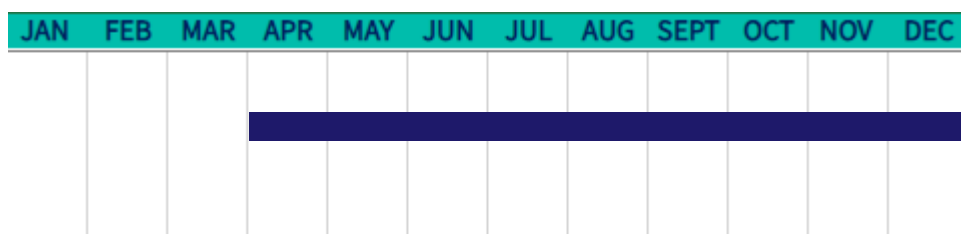
Completed

The esports project successfully concluded Phase 1, which was exploratory, involving machine testing in a pilot lab, hosting events, and developing knowledge and community. The technology impressed both the project team and gamers, with Open House events generating positive feedback and valuable insights. Key takeaways included enthusiastic community reception and potential opportunities with existing KDL services. On April 24, the project team presented these insights to KDL's Leadership Team, informing Phase 2: deploying an esports lab to a real library setting at the Kentwood Branch. The gaming lab pilot at Kentwood has seen over 100 new gaming accounts created, and new programs like an Introduction to Fortnite Creative have been launched. Despite some esports labs failing elsewhere, our community-focused approach has garnered initial success, setting a strong foundation for future growth and has been well received by the teens in the Kentwood area, and the established gaming community.

Technology

Proactively explore evolutions in the ever-changing technological landscape to optimize resources, enhance service and embrace education on adoption.

Invest in technologies to further streamline operational processes to reallocate staff time to better serve and connect with patrons. Conduct a time study and create a detailed time reallocation plan to ensure systemwide priorities remain aligned.



On Track

Paused/Delayed

Canceled

Completed

KDL currently has two active projects to see this initiative through: Automated Materials Handler and Time Studies.

The 46-bin sorter, nicknamed “the Big Green Machine,” was delivered on schedule on May 14 and became fully operational on May 30, resulting in what has loosely been estimated as a 50% reduction in daily delivery process time across the board. This will be confirmed with the official time study slated for late September or early October.

The project team assembled a group to lead in-branch trainings on the Tote Check-In Software, which took place during the first two weeks of June. These sessions successfully trained all branches, and the new process was implemented by June 17. Initial feedback from staff has been very positive, with many noting that this has been one of the smoothest tech rollouts KDL has experienced.

Staff have been advised to use the saved time to interact more with patrons, and systemwide guidance on utilizing the extra staff time will be provided after the second time study in the fall.

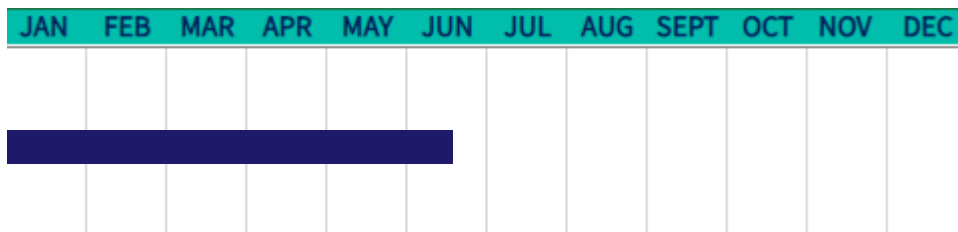
Technology

2024-2026 Strategic Goal:

Strategically focus efforts on defining and providing exciting, valuable core programming that gives people access to experience and invites further exploration of KDL's services and spaces.

2024 Initiative #1

Hold a galvanizing community read program (On the Same Page) to engage current patrons and, more importantly, attract new people in our service area to KDL with all the library has to offer. In addition, focus on events that are guaranteed to bring our community together and find commonalities.



2024 Q2 Update

On Track

Paused/Delayed

Canceled

Completed

A crowd of more than 1,000 guests filled the Calvin University Covenant Fine Arts Center in April 2024. On the Same Page also featured more than 55 in-person events at Kent District Library branch locations and more than 9,000 checkouts of Ann Patchett's and Kevin Wilson's books, most of which were of *Tom Lake*, Ann's top-selling release. Patron feedback and staff project rollout feedback were both overwhelmingly positive with a few things to consider for next time, like the registration process, a long waitlist of over 400 people, changing venues each year, and ensuring a diversity in our author selection year over year.

You can view a recap video of the event by clicking [HERE](#).

The second annual event was approved to begin planning just after the first concluded! The project team has voted on author pairings, and has begun to work with an agency to book the top combo choice, striving to maintain the "in-conversation" format. The team hopes to keep to a similar timeline as last year, with the authors announced at the start of Let it Snow on December 1. This project timeline is longer than the first to allow a plan to fully operationalize the program after two years of planning experience and to hand it over to the Adult Services Programming group.

KDL is soliciting for email addresses so that patrons can stay informed about the next On the Same Page at kdl.org/samepage.

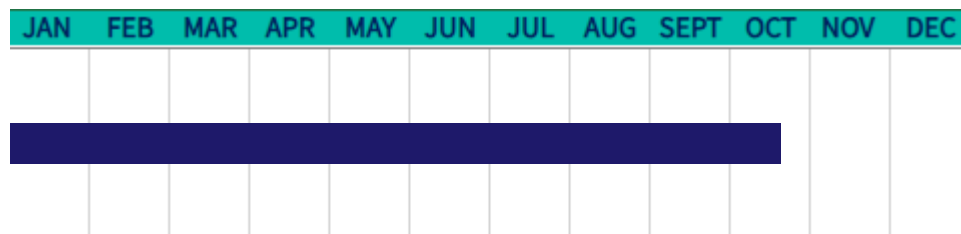
Core Programming

2024-2026 Strategic Goal:

Strategically focus efforts on defining and providing exciting, valuable core programming that gives people access to experience and invites further exploration of KDL's services and spaces.

2024 Initiative #2

Revamp the Mission: Read! program or create a replacement school-aged program to address third grade reading deficits. Focus on creating a timely, achievable and sustainable program to go in effect fall 2024. Leverage and strengthen school partnerships and market to students who are especially vulnerable.



2024 Q2 Update

On Track

Paused/Delayed

Canceled

Completed



A lot of progress has been made on the Legendary Readers program over the second quarter! After the theme of cryptids was established, the name “Legendary Readers” was unanimously chosen as a nod to the legends of these creatures and how legends are stories. The domain and trademark for the name were secured, and KDL partnered with Anthony Carpenter, the artist who created the beautiful Summer Wonder illustrations, to develop artwork for the program. KDL has been striving to “dovetail” programs and cross-promote, so as part of the marketing plan, book-

marks were developed to be inserted into the youth book prizes for Summer Wonder completers to inform future participants and encourage them to return to get a reading log when it launches in September. The log is being finalized, and the option is being added to Beanstack for our digital users to help with the discovery of the program. The team is now focused on brainstorming intentional outreach over the course of the fall to launch it.




Core Programming



KPI VARIANCE REPORT: BOARD

2nd Quarter 2024 (April - June)

STATUS	KPI	TARGET	ACTUAL	VARIANCE	
	Physical Checkouts	724,582	709,153	-2%	PATRON / OPERATIONAL
	Digital Checkouts	665,254	645,262	-3%	
	Visitor Count	609,415	637,478	5%	
	Net Promoter Score	85+	89.8	4.8%	
	Programming Attendance (In-branch, in-person total)	59,259	71,240	20%	
	Outreach Attendance (In-person total)	32,675 (25,471 Branch + 7,204 Community Engagement)	25,876 (20,062 Branch + 5,814 Community Engagement)	-21%	
	Engaged Cardholders	113,453	115,485	2%	
	Tech Effectiveness (Combination of new patron tickets and percentage of resolved patron tickets)	16+ points	20 points (30 avg. new monthly tickets + 89% resolved tickets)	+4 points	INNOVATIO
	Projects on Time	> 80%	91%	11%	

	Employee Turnover <i>(Projected annual total, updated quarterly)</i>	< 15%	9.38%	-5.62%	CULTURE
	Employee Engagement <i>(updated annually)</i>	34% (Gallup National Average)	68%	34%	
	Budget Expenditures <i>(Percentage through the year vs. budget spent)</i>	50%	50%	0%	FIN



KPI VARIANCE REPORT: BOARD

DEFINITIONS				
KPI	DEFINITION	OWNER	TARGET RANGES	CATEGORY
Physical Checkouts	Number of physical items checked out (<i>does not include renewals</i>)	Jennifer DeVault	Green: On target or above Yellow: Less than 5% below target Red: More than 5% below target	Patron / Operational
Digital Checkouts	Number of digital items checked out	Jennifer DeVault	Green: On target or above Yellow: Less than 5% below target Red: More than 5% below target	Patron / Operational
Visitor Count	Number of patrons who visit the physical library.	Jennifer DeVault	Green: On target or above Yellow: Less than 5% below target Red: More than 5% below target	Patron / Operational

KPI	DEFINITION	OWNER	TARGET RANGES	CATEGORY
Net Promoter Score	<p>NPS = % of Promoters – % of Detractors</p> <p>Patrons are asked: How likely are you to recommend KDL to others...?" and answer on a scale of 0 to 10</p> <ul style="list-style-type: none"> - "Promoters" rated 9-10 - "Detractors" rated 0-6 - "Passives" rated 7-8 	Randall Goble	<p>Green: 85 or above</p> <p>Yellow: 80 - 84.9</p> <p>Red: Below 80</p>	Patron / Operational
Programming Attendance	Number of attendees for programs systemwide.	Randall Goble	<p>Green: On target or above</p> <p>Yellow: Less than 5% below target</p> <p>Red: More than 5% below target</p>	Patron / Operational
Outreach Attendance	Number of attendees for outreach events systemwide.	Randall Goble	<p>Green: On target or above</p> <p>Yellow: Less than 5% below target</p> <p>Red: More than 5% below target</p>	Patron / Operational
Engaged Cardholders	Total number of cardholders who have used their card in the last year (opposed to ACTIVE cardholders which is 3 years - a stat required by State Aid). This is a number that is captured at the time the data is collected rather than being a quarterly average.	Randall Goble	<p>Green: On target or above</p> <p>Yellow: Less than 5% below target</p> <p>Red: More than 5% below target</p>	Patron / Operational

KPI	DEFINITION	OWNER	TARGET RANGES	CATEGORY
Tech Effectiveness	A snapshot of patron-facing tickets at month end, including all new tickets opened in comparison to the number of resolved and unresolved tickets.	Kurt Stevens	<p>Criteria 1: Number of New Patron Tickets Opened in a Month</p> <p>30 or fewer: 10 points 31 - 50: 8 points 51 - 70: 5 points More than 70: 2 points</p> <p>Criteria 2: Percentage of Resolved Patron Tickets from Total Open Patron Tickets in a Month (Open Tickets at Previous Month's End + New Tickets from Current Month)</p> <p>80% - 100%: 10 points 70% - 79%: 8 points 60% - 69% : 5 points Less than 60%: 2 points</p> <p>Combine points from both Criteria to score Green / Yellow / Red:</p> <p>Green: 16 - 20 Points Yellow: 12 - 15 Points Red: 4 - 11 Points</p>	Innovation
Projects on Time	Percentage of total systemwide projects that are on their projected timeline.	Jaci Cooper	<p>Green: More than 80% Yellow: 70-79.9% Red: Less than 69.9%</p>	Innovation

KPI	DEFINITION	OWNER	TARGET RANGES	CATEGORY
Employee Turnover	Percentage of employee resignations during the last 12 months, divided by the average number of employees for that same period. Excludes retirements, transfers, and promotions.	Brian Mortimore	Green: On target (15%) or below Yellow: 15.1 - 18% Red: More than 18%	Culture
Employee Engagement	KDL partners with Gallup each fall to conduct the Q12, twelve questions that are proven to correlate with and measure employee engagement. Gallup measures the number of engaged employees, not engaged employees, and actively disengaged employee based in their 1-5 numeric ranking of the questions.	Brian Mortimore	Above Gallup's National Average for engaged employees. Green: On target or above Yellow: Less than 5% below target Red: More than 5% below target	Culture
Expenditures: Budget to Actual	The percentage of dollars remaining in the budget compared to the percentage KDL is through the fiscal year.	Lance Werner	Green: 0-2% variation Yellow: 3-5% variation Red: More than 5% variation	Financial