



## Library Board of Trustees General Meeting Packet Contents

1. General Meeting Agenda – October 19, 2023
2. Budget Hearing Minutes – September 21, 2023
3. General Meeting Minutes – September 21, 2023
4. Financial Statements – September 30, 2023
  - a. Balance Sheet
  - b. Revenue and Expenditure Summary
  - c. Revenue and Expenditure Expanded
  - d. Check Register
5. Director's Report
6. Patron Code of Conduct
7. Summary of Shoe Policy Considerations
8. Proposed 3<sup>rd</sup> Quarter Budget Amendment
9. 2023 Financial Policy Revision



## Library Board of Trustees Meeting Agenda – October 19, 2023

<b>7:30 PM</b>	Call the Meeting to Order Call to the Audience (5-minute maximum per person)
By Unanimous Consent	Approve Agenda
By Unanimous Consent	Approve September 21, 2023 Budget Hearing Minutes
By Unanimous Consent	Approve September 21, 2023 Meeting Minutes
<b>Administrative Reports</b>	Communications Report of the Library Director Trustee Comments
Committee Reports	None
<b>Unfinished Business &amp; General Orders</b>	None
<b>New Business</b>	Discussion Item: Patron Code of Conduct Overview of fine-free policy outcomes – K. Bounds and B. Gudenburr Item of Action 23/10-19-1: Approve 3 <sup>rd</sup> Quarter Budget Amendment Discussion Item: Financial Policy Revision Discussion Item: Director's evaluation process
<b>Adjourn</b>	Final Call to the Audience (5-minute maximum per person)

**Canton Public Library Board  
Proposed 2024 Budget Hearing Minutes  
September 21, 2023  
7:30 PM**

---

The hearing was called to order by the Chairperson, Amina Iqbal, at 7:30 PM.

Present: N. Eggenberger, M. Farell, A. Iqbal, J. Lee, C. Spas, A. Watts  
Absent: None  
Also Present: E. Davis, S. Bewick

**CALL TO AUDIENCE**

Present: K. Bounds, M. Brady, L. Golden, D. McHugh, M. Nicholson, C. Swanberg  
No comments

**BUDGET HEARING**

The Proposed 2024 Budget Hearing was opened for discussion.

**2024 PROPOSED BUDGET APPROVAL**

N. Eggenberger moved and C. Spas supported the motion to adopt the Proposed 2024 Budget amount of \$ 7,616,500. (See Attachment A)

**ROLL CALL VOTE**

Yes: N. Eggenberger, M. Farell, A. Iqbal, J. Lee, C. Spas, A. Watts  
No: None  
Abstain: None

**The motion passed 23/9-21-1BH (6-0-0)**

**TAX RESOLUTION**

A. Watts moved and J. Lee supported the resolution to approve certifying the rate for tax levy of 1.4396 mills for the fiscal year ending December 31, 2024. (See Attachment B)

**ROLL CALL VOTE**

Yes: N. Eggenberger, M. Farell, A. Iqbal, J. Lee, C. Spas, A. Watts  
No: None  
Abstain: None

**The motion passed 23/9-21-2BH (6-0-0)**

**CALL TO AUDIENCE**

None

**ADJOURN**

The meeting was adjourned at 7:38.

---

Claire Spas, Secretary-Treasurer



## Canton Public Library Board of Trustees General Meeting Minutes

**September 21, 2023 – 7:30 PM**

The Chairperson, A. Iqbal, called the meeting to order at 7:43 PM.  
Present: N. Eggenberger, M. Farrell, A. Iqbal, J. Lee, C. Spas, A. Watts  
Absent: None  
Also Present: E. Davis, S. Bewick

### **CALL TO AUDIENCE**

Present: M. Brady, K. Bounds, L. Golden, D. McHugh, M. Nicholson, C. Swanberg

M. Brady shared details of an experience she had at the library, and requested that the board remove the “shoes required” language from the Patron Code of Conduct as it applies to small children. The board advised they will add this to their agenda for consideration at the October meeting.

### **APPROVAL OF AGENDA**

The agenda was approved by unanimous consent.

### **APPROVAL OF GENERAL MEETING MINUTES**

The minutes were approved by unanimous consent.

### **COMMUNICATIONS**

Director Eva Davis presented an email from patron M. Brady pertaining to the topic of her public comment. The board confirmed they will address changes to the Patron Code of Conduct at the October meeting.

### **DIRECTOR'S REPORT**

Davis advised a counter and stools have been installed to provide additional patron seating near The Lab. Colleen Van Auken, a former trustee of the library board, is interested in donating something in memory of her late son; we are going to approach her to see if she might like to donate a piece of artwork for the wall near the new counter.

Engagement & Design Department Head Laurie Golden and her staff have tallied the final attendance numbers for the 62 Days of Summer. Over the 77 total programs conducted over 62 days, there were 6,538 patrons in attendance. This is the first time the library has seen numbers this high since before the pandemic.

### **TRUSTEE COMMENTS**

A. Iqbal stated she had received feedback from a parent from the Bloomfield area who visits our library when her daughter is in classes; she wanted to let us know that the Canton Public Library is a great place.

N. Eggenberger apologized to Circulation & Information Services Department Head Kat Bounds for forgetting about a borrowed book while she was out of the country.

### **COMMITTEE REPORTS**

None

### **UNFINISHED BUSINESS & GENERAL ORDERS**

***Approve 2024 Schedule of Board Meetings and Library Closures*** – N. Eggenberger moved and M. Farell supported a motion to approve the 2024 Schedule of Board Meetings and Library Closures as presented.

**The motion passed unanimously 23/9-21-1**

### **NEW BUSINESS**

None

### **CALL TO AUDIENCE**

No comments

### **ADJOURN**

The meeting was adjourned at 8:19 PM.

---

Claire Spas, Secretary-Treasurer

10/05/2023

BALANCE SHEET FOR CANTON PUBLIC LIBRARY  
Period Ending 09/30/2023

GL Number	Description	Balance
Fund 101 - GENERAL FUND		
*** Assets ***		
101-000.00-001.01	CHECKING-GENERAL	6,767,536.08
101-000.00-001.02	CHECKING-CREDIT CARD	4,696.18
101-000.00-001.03	CHECKING-FSA REIMBURSEMENT	17,703.85
101-000.00-002.00	SAVINGS	1,006,118.80
101-000.00-123.00	PREPAID EXPENSES	17,579.25
	Total Assets	7,813,634.16
*** Liabilities ***		
101-000.00-202.00	ACCOUNTS PAYABLE	96,864.75
101-000.00-219.01	SOCIAL COMMITTEE	3,568.18
101-000.00-219.02	MISCELLANEOUS GRANTS & DONATIONS	347.00
101-000.00-231.08	FLEXIBLE SPENDING ACCOUNT DEDUCTIOI	4,376.39
	Total Liabilities	105,156.32
*** Fund Balance ***		
101-000.00-390.00	GENERAL FUND BALANCE	5,206,178.40
	Total Fund Balance	5,206,178.40
	Beginning Fund Balance	5,206,178.40
	Net of Revenues VS Expenditures	2,502,299.44
	Ending Fund Balance	7,708,477.84
	Total Liabilities And Fund Balance	7,813,634.16

GL Number	Description	Balance
-----------	-------------	---------

Fund 901 - GASB FUND

\*\*\* Assets \*\*\*

901-000.00-130.00	LAND	67,500.00
901-000.00-132.00	LAND IMPROVEMENTS-DEPRECIATING	18,988.20
901-000.00-133.00	ACCUMULATED DEPR-LAND IMPROVEMENT	(2,108.22)
901-000.00-136.00	BUILDINGS, FIXTURES & IMPROVEMENTS	13,523,945.67
901-000.00-137.00	ACCUMULATED DEPR-BLDGS, FIX&IMPROV	(5,768,208.03)
901-000.00-146.00	FURNITURE AND EQUIPMENT	1,892,570.08
901-000.00-147.00	ACCUMULATED DEPR-FURNITURE & EQUI	(1,283,860.53)
901-000.00-150.00	LIBRARY MATERIALS	5,057,423.85
901-000.00-151.00	ACCUMULATED DEPR-LIBRARY MATERIALS	(3,629,425.27)
901-000.00-160.00	HARDWARE	1,502,285.83
901-000.00-161.00	ACCUMULATED DEPRECIATION-HARDWARE	(1,098,329.66)
901-000.00-162.00	SOFTWARE	1,173,059.03
901-000.00-163.00	ACCUMULATED DEPRECIATION-SOFTWARE	(982,211.36)
901-000.00-190.00	NET PENSION ASSET	515,583.00
901-000.00-196.00	DEFERRED OUTFLOWS-PENSION	522,218.00
	Total Assets	11,509,430.59

\*\*\* Liabilities \*\*\*

901-000.00-343.00	COMPENSATED ABSENCES - < 1 YEAR	124,007.00
901-000.00-361.00	DEFERRED INFLOWS - PENSION	431,008.00
	Total Liabilities	555,015.00

\*\*\* Fund Balance \*\*\*

901-000.00-399.00	INVESTMENT IN ASSETS	10,954,415.59
	Total Fund Balance	10,954,415.59
	Beginning Fund Balance	10,954,415.59
	Net of Revenues VS Expenditures	0.00
	Fund Balance Adjustments	0.00
	Ending Fund Balance	10,954,415.59
	Total Liabilities And Fund Balance	11,509,430.59



10/05/2023

REVENUE AND EXPENDITURE REPORT FOR CANTON PUBLIC LIBRARY  
PERIOD ENDING 09/30/2023

DESCRIPTION	2023	YTD BALANCE	AVAILABLE	% BDGT USED
	AMENDED BUDGET	09/30/2023 NORMAL (ABNORMAL)	BALANCE NORMAL (ABNORMAL)	
<b>Revenues</b>				
<b>INCOME</b>				
PROPERTY TAXES	6,947,227.00	6,947,281.09	(54.09)	100.00
STATE AID TO LIBRARIES	70,000.00	100,047.30	(30,047.30)	142.92
LOCAL COMMUNITY STABILIZATION SHARE	62,237.00	62,237.59	(0.59)	100.00
PHOTOCOPY FEES	40,000.00	27,687.53	12,312.47	69.22
REPLACEMENT-LIBRARY MATERIALS	6,500.00	9,901.90	(3,401.90)	152.34
MEETING ROOM RENTAL	1,200.00	1,250.00	(50.00)	104.17
PENAL FINES	61,000.00	61,090.41	(90.41)	100.15
INTEREST INCOME	75,000.00	111,245.16	(36,245.16)	148.33
COMMISSION	6,000.00	7,023.18	(1,023.18)	117.05
OTHER REVENUE	42,700.00	50,492.78	(7,792.78)	118.25
<b>TOTAL REVENUES</b>	<b>7,311,864.00</b>	<b>7,378,256.94</b>	<b>(66,392.94)</b>	<b>100.91</b>
<b>Expenditures</b>				
<b>EXPENSES</b>				
SALARIES & WAGES	3,400,000.00	2,225,252.36	1,174,747.64	65.45
FRINGE BENEFITS	915,300.00	688,973.98	226,326.02	75.27
SUPPLIES	151,395.00	58,012.11	93,382.89	38.32
LIBRARY MATERIALS	1,075,481.00	873,309.26	202,171.74	81.20
PROFESSIONAL & CONTRACTUAL	474,950.00	326,944.44	148,005.56	68.84
COMMUNICATIONS	57,000.00	30,318.20	26,681.80	53.19
PRINTING	51,800.00	11,658.20	40,141.80	22.51
UTILITIES	190,000.00	111,501.61	78,498.39	58.69
MAINTENANCE & REPAIRS	270,600.00	156,985.22	113,614.78	58.01
BUILDING IMPROVEMENTS	15,000.00	6,285.35	8,714.65	41.90
INSURANCE	72,000.00	62,479.30	9,520.70	86.78
CAPITAL OUTLAY	993,000.00	288,112.44	704,887.56	29.01
PROPERTY TAX REFUNDS	2,000.00	448.58	1,551.42	22.43
COMMUNITY PROMOTION	25,085.00	19,536.61	5,548.39	77.88
TRAVEL	46,700.00	10,878.99	35,821.01	23.30
RENTALS/LEASES	17,300.00	5,260.85	12,039.15	30.41
<b>TOTAL EXPENDITURES</b>	<b>7,757,611.00</b>	<b>4,875,957.50</b>	<b>2,881,653.50</b>	<b>62.85</b>
<b>Fund 101 - GENERAL FUND:</b>				
TOTAL REVENUES	7,311,864.00	7,378,256.94	(66,392.94)	100.91
TOTAL EXPENDITURES	7,757,611.00	4,875,957.50	2,881,653.50	62.85
<b>NET OF REVENUES &amp; EXPENDITURES</b>	<b>(445,747.00)</b>	<b>2,502,299.44</b>	<b>(2,948,046.44)</b>	<b>561.37</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(445,747.00)</b>	<b>2,502,299.44</b>		
FUND BALANCE - BEGINNING OF YEAR	5,206,178.40	5,206,178.40		
FUND BALANCE - END OF YEAR	4,760,431.40	7,708,477.84		

10/05/2023

REVENUE AND EXPENDITURE REPORT FOR CANTON PUBLIC LIBRARY  
 PERIOD ENDING 09/30/2023

GL NUMBER	DESCRIPTION	2023	YTD BALANCE	AVAILABLE	% BDGT USED
		AMENDED BUDGET	09/30/2023	BALANCE	
-----					
Fund 101 - GENERAL FUND					
Revenues					
101-000.00-401.00	PROPERTY TAXES	6,947,227.00	6,947,281.09	(54.09)	100.00
101-000.00-539.00	STATE AID TO LIBRARIES	70,000.00	100,047.30	(30,047.30)	142.92
101-000.00-573.00	LOCAL COMMUNITY STABILIZATION SHARE	62,237.00	62,237.59	(0.59)	100.00
101-000.00-602.00	PHOTOCOPY FEES	40,000.00	27,687.53	12,312.47	69.22
101-000.00-615.00	REPLACEMENT-LIBRARY MATERIALS	6,500.00	9,901.90	(3,401.90)	152.34
101-000.00-651.00	MEETING ROOM RENTAL	1,200.00	1,250.00	(50.00)	104.17
101-000.00-656.00	PENAL FINES	61,000.00	61,090.41	(90.41)	100.15
101-000.00-665.00	INTEREST INCOME	75,000.00	111,245.16	(36,245.16)	148.33
101-000.00-668.00	COMMISSION	6,000.00	7,023.18	(1,023.18)	117.05
101-000.00-675.00	OTHER REVENUE	42,700.00	50,492.78	(7,792.78)	118.25
TOTAL REVENUES		7,311,864.00	7,378,256.94	(66,392.94)	100.91
-----					
Expenditures					
101-790.00-702.00	SALARIES & WAGES	3,400,000.00	2,225,252.36	1,174,747.64	65.45
101-790.00-716.01	TAXES-FICA/MC	262,000.00	173,179.87	88,820.13	66.10
101-790.00-716.02	DENTAL	23,000.00	11,821.76	11,178.24	51.40
101-790.00-716.03	FLEXIBLE SPENDING ACCOUNT	1,000.00	500.00	500.00	50.00
101-790.00-716.04	LIFE INSURANCE/DISABILITY	16,000.00	10,385.40	5,614.60	64.91
101-790.00-716.05	MEDICAL INSURANCE	268,000.00	179,413.74	88,586.26	66.95
101-790.00-716.06	MEDICAL BUY OUTS	4,800.00	0.00	4,800.00	0.00
101-790.00-716.07	OPTICAL	7,000.00	3,563.13	3,436.87	50.90
101-790.00-716.08	UNEMPLOYMENT REIMBURSEMENT	1,000.00	0.00	1,000.00	0.00
101-790.00-716.09	WORKER'S COMPENSATION INSURANCE	6,500.00	3,922.00	2,578.00	60.34
101-790.00-717.01	RETIREMENT DC PLAN (401A)	46,000.00	26,188.08	19,811.92	56.93
101-790.00-717.02	RETIREMENT PENSION (MERS)	280,000.00	280,000.00	0.00	100.00
101-790.00-727.01	SUPPLIES-LIBRARY	12,500.00	1,773.27	10,726.73	14.19

GL NUMBER	DESCRIPTION	2023 AMENDED BUDGET	YTD BALANCE		% BDGT USED
			09/30/2023 NORMAL (ABNORMAL)	AVAILABLE BALANCE NORMAL (ABNORMAL)	
101-790.00-729.00	STAFF BOOK ACCOUNT	0.00	0.00	0.00	0.00
101-790.00-730.01	BOOKS	251,481.00	190,554.52	60,926.48	75.77
101-790.00-730.02	AV (MEDIA)	105,000.00	77,807.02	27,192.98	74.10
101-790.00-730.03	SERVICES, SUBSCRIPTIONS & PREPROCESSING	719,000.00	604,947.72	114,052.28	84.14
101-790.00-802.00	LEGAL	15,000.00	7,214.50	7,785.50	48.10
101-790.00-803.00	AUDIT	13,450.00	13,450.00	0.00	100.00
101-790.00-804.01	BANK FEES-GENERAL	1,000.00	0.00	1,000.00	0.00
101-790.00-804.02	BANK FEES-CREDIT CARD	2,500.00	451.35	2,048.65	18.05
101-790.00-850.00	COMMUNICATIONS	57,000.00	30,318.20	26,681.80	53.19
101-790.00-902.00	LEGAL NOTICES & ADS	500.00	0.00	500.00	0.00
101-790.00-921.00	ELECTRICITY	150,000.00	96,228.22	53,771.78	64.15
101-790.00-922.00	GAS	25,000.00	8,684.81	16,315.19	34.74
101-790.00-923.00	WATER	15,000.00	6,588.58	8,411.42	43.92
101-790.00-931.00	CLEANING/JANITORIAL SERVICES	97,000.00	62,528.50	34,471.50	64.46
101-790.00-932.01	LAWN & GROUNDS	49,600.00	41,039.37	8,560.63	82.74
101-790.00-932.02	SNOW & ICE	38,000.00	22,133.32	15,866.68	58.25
101-790.00-933.00	BUILDING SECURITY	7,400.00	6,007.69	1,392.31	81.19
101-790.00-934.01	OFFICE EQUIPMENT MAINTENANCE CONTRACTS	1,000.00	0.00	1,000.00	0.00
101-790.00-934.02	MISCELLANEOUS CONTRACTS & INSPECTIONS	15,600.00	11,512.75	4,087.25	73.80
101-790.00-934.03	HVAC MAINTENANCE CONTRACTS	22,000.00	7,176.51	14,823.49	32.62
101-790.00-935.00	BUILDING REPAIRS	20,000.00	2,167.00	17,833.00	10.84
101-790.00-936.00	EQUIPMENT REPAIRS	20,000.00	4,420.08	15,579.92	22.10
101-790.00-941.00	COPY MACHINE CHARGES	14,800.00	3,941.00	10,859.00	26.63
101-790.00-942.00	POSTAGE METER CHARGES	2,500.00	1,319.85	1,180.15	52.79
101-790.00-965.00	BUILDING IMPROVEMENTS	15,000.00	6,285.35	8,714.65	41.90
101-790.00-969.00	INSURANCE	72,000.00	62,479.30	9,520.70	86.78
101-790.00-973.00	LAND IMPROVEMENTS-DEPRECIATING	110,000.00	52,807.00	57,193.00	48.01
101-790.00-974.00	BUILDINGS, FIXTURES & IMPROVEMENTS	91,000.00	5,522.42	85,477.58	6.07
101-790.00-975.00	FURNITURE AND EQUIPMENT	210,000.00	17,376.00	192,624.00	8.27
101-790.00-976.00	LIBRARY MATERIALS	0.00	0.00	0.00	0.00
101-790.00-978.00	HARDWARE	519,000.00	204,102.02	314,897.98	39.33
101-790.00-979.00	SOFTWARE	63,000.00	8,305.00	54,695.00	13.18
101-790.00-998.00	PROPERTY TAX REFUNDS	2,000.00	448.58	1,551.42	22.43

GL NUMBER	DESCRIPTION	2023 AMENDED BUDGET	YTD BALANCE	AVAILABLE	% BDGT USED
			09/30/2023 NORMAL (ABNORMAL)	BALANCE NORMAL (ABNORMAL)	
101-790.01-808.01	MEMBERSHIP DUES-ADMINISTRATION-DIRECTOR	1,200.00	236.00	964.00	19.67
101-790.01-808.02	MEMBERSHIP DUES-ADMINISTRATION-TRUSTEES	300.00	0.00	300.00	0.00
101-790.01-861.01	CONFERENCES-ADMINISTRATION-DIRECTOR	3,000.00	0.00	3,000.00	0.00
101-790.01-861.02	CONFERENCES-ADMINISTRATION-TRUSTEES	1,000.00	0.00	1,000.00	0.00
101-790.01-862.01	MILEAGE-ADMINISTRATION-DIRECTOR	2,300.00	0.00	2,300.00	0.00
101-790.01-862.02	MILEAGE-ADMINISTRATION-TRUSTEES	200.00	0.00	200.00	0.00
101-790.02-727.01	SUPPLIES-BUSINESS SERVICES-OFFICE	12,500.00	6,303.97	6,196.03	50.43
101-790.02-727.02	SUPPLIES-BUSINESS SERVICES-BUILDING	20,500.00	11,426.64	9,073.36	55.74
101-790.02-727.03	SUPPLIES-BUSINESS SERVICES-JANITORIAL	14,500.00	7,354.62	7,145.38	50.72
101-790.02-728.00	POSTAGE-BUSINESS SERVICES	2,825.00	(1,125.36)	3,950.36	(39.84)
101-790.02-807.01	PROF SERVICES-PAYROLL FEES	15,500.00	12,009.93	3,490.07	77.48
101-790.02-807.02	PROF SERVICES-BUSINESS SERVICES	11,950.00	2,823.00	9,127.00	23.62
101-790.02-808.01	MEMBERSHIP DUES-BUSINESS SERVICES-GEN	1,625.00	983.00	642.00	60.49
101-790.02-808.02	MEMBERSHIP DUES-BUSINESS SERVICES-MISC	10,800.00	8,737.00	2,063.00	80.90
101-790.02-809.01	STAFF DEVELOPMENT-INSERVICE	5,000.00	500.00	4,500.00	10.00
101-790.02-809.02	STAFF DEVELOPMENT-LONGEVITY	3,275.00	1,625.00	1,650.00	49.62
101-790.02-809.03	STAFF DEVELOPMENT-TRAINING	5,500.00	0.00	5,500.00	0.00
101-790.02-861.00	CONFERENCES-BUSINESS SERVICES	6,600.00	1,282.08	5,317.92	19.43
101-790.02-862.00	MILEAGE-BUSINESS SERVICES	2,000.00	235.61	1,764.39	11.78
101-790.02-880.00	COMMUNITY PROMOTION-VOLUNTEER	2,400.00	0.00	2,400.00	0.00
101-790.02-901.00	PRINTING-BUSINESS SERVICES	1,300.00	186.00	1,114.00	14.31
101-790.03-727.01	SUPPLIES-CIRCULATION SERVICES-CIRC	5,600.00	3,076.97	2,523.03	54.95
101-790.03-727.02	SUPPLIES-CIRCULATION SERVICES-PAGES	5,900.00	2,639.98	3,260.02	44.75
101-790.03-727.03	SUPPLIES-CIRCULATION SERVICES-TPW	20,000.00	6,188.81	13,811.19	30.94
101-790.03-728.00	POSTAGE-CIRCULATION SERVICES	370.00	46.26	323.74	12.50
101-790.03-805.00	ONLINE INFO-CIRCULATION SERVICES	20,000.00	19,557.77	442.23	97.79
101-790.03-807.00	PROF SERVICES-CIRCULATION SERVICES	8,000.00	4,728.55	3,271.45	59.11
101-790.03-808.00	MEMBERSHIP DUES-CIRCULATION SERVICES	1,000.00	991.00	9.00	99.10
101-790.03-861.00	CONFERENCES-CIRCULATION SERVICES	5,000.00	2,711.93	2,288.07	54.24
101-790.03-862.00	MILEAGE-CIRCULATION SERVICES	1,000.00	0.00	1,000.00	0.00
101-790.04-727.00	SUPPLIES-ENGAGEMENT & DESIGN	1,200.00	978.66	221.34	81.56
101-790.04-728.00	POSTAGE-ENGAGEMENT & DESIGN	25,000.00	5,277.57	19,722.43	21.11
101-790.04-806.00	PROGRAMMING-ENGAGEMENT & DESIGN	41,000.00	30,978.11	10,021.89	75.56

GL NUMBER	DESCRIPTION	2023 AMENDED BUDGET	YTD BALANCE	AVAILABLE	% BDGT USED
			09/30/2023 NORMAL (ABNORMAL)	BALANCE NORMAL (ABNORMAL)	
101-790.04-807.00	PROF SERVICES-ENGAGEMENT & DESIGN	40,000.00	23,850.00	16,150.00	59.63
101-790.04-808.00	MEMBERSHIP DUES-ENGAGEMENT & DESIGN	1,000.00	255.00	745.00	25.50
101-790.04-861.00	CONFERENCES-ENGAGEMENT & DESIGN	2,000.00	1,585.42	414.58	79.27
101-790.04-862.00	MILEAGE-ENGAGEMENT & DESIGN	900.00	225.97	674.03	25.11
101-790.04-880.00	COMMUNITY PROMOTION-MARKETING	22,685.00	19,536.61	3,148.39	86.12
101-790.04-901.00	PRINTING-ENGAGEMENT & DESIGN	50,000.00	11,472.20	38,527.80	22.94
101-790.05-727.00	SUPPLIES-INFORMATION SERVICES	4,500.00	1,289.81	3,210.19	28.66
101-790.05-728.00	POSTAGE-INFORMATION SERVICES	2,000.00	1,008.62	991.38	50.43
101-790.05-808.00	MEMBERSHIP DUES-INFORMATION SERVICES	2,600.00	1,008.92	1,591.08	38.80
101-790.05-861.00	CONFERENCES-INFORMATION SERVICES	11,000.00	1,494.09	9,505.91	13.58
101-790.05-862.00	MILEAGE-INFORMATION SERVICES	2,000.00	0.00	2,000.00	0.00
101-790.06-727.00	SUPPLIES-INFORMATION TECHNOLOGY	24,000.00	11,772.29	12,227.71	49.05
101-790.06-805.00	ONLINE INFO-INFORMATION TECHNOLOGY	268,000.00	195,220.56	72,779.44	72.84
101-790.06-808.00	MEMBERSHIP DUES-INFORMATION TECHNOLOGY	1,250.00	110.00	1,140.00	8.80
101-790.06-809.00	STAFF DEVELOPMENT-IT-TRAINING	5,000.00	2,214.75	2,785.25	44.30
101-790.06-861.00	CONFERENCES-INFORMATION TECHNOLOGY	8,600.00	3,144.24	5,455.76	36.56
101-790.06-862.00	MILEAGE-INFORMATION TECHNOLOGY	1,100.00	199.65	900.35	18.15
TOTAL EXPENDITURES		7,757,611.00	4,875,957.50	2,881,653.50	62.85
Fund 101 - GENERAL FUND:					
TOTAL REVENUES		7,311,864.00	7,378,256.94	(66,392.94)	100.91
TOTAL EXPENDITURES		7,757,611.00	4,875,957.50	2,881,653.50	62.85
NET OF REVENUES & EXPENDITURES		(445,747.00)	2,502,299.44	(2,948,046.44)	561.37
NET CHANGE IN FUND BALANCE		(445,747.00)	2,502,299.44		
FUND BALANCE - BEGINNING OF YEAR		5,206,178.40	5,206,178.40		
FUND BALANCE - END OF YEAR		4,760,431.40	7,708,477.84		

10/05/2023

CHECK REGISTER FOR CANTON PUBLIC LIBRARY  
CHECK DATE FROM 09/01/2023 - 09/30/2023

Check Date	Bank	Check	Vendor	Vendor Name	Description	Amount
Bank GEN GENERAL CHECKING						
09/06/2023	GEN	260(E)	1095	D.K. AGENCIES (P) LTD.	ADULT INDIAN LANGUAGE BOOKS	6,500.00
09/06/2023	GEN	54333	1159	HOME DEPOT CREDIT SERVICES	CURTAIN ROD FOR CHILDREN'S QUILT	25.43
09/06/2023	GEN	54334	1004	AFLAC	MONTHLY REMITTANCE-AUGUST	150.66
09/06/2023	GEN	54335	1009	AMAZON CAPITAL SERVICES	ORDER NOT TO EXCEED \$100	232.83
09/06/2023	GEN	54336	1029	BAKER & TAYLOR	CCF GRANT	66.44
09/06/2023	GEN	54337	1033	BAKER & TAYLOR	BOOKS & PREPROCESSING FEES	6,821.67
09/06/2023	GEN	54338	1035	BAKER & TAYLOR	BOOKS & PREPROCESSING FEES	7,276.66
09/06/2023	GEN	54339	1039	BAKER & TAYLOR	STAFF BOOK ORDER: L.KULT	17.46
09/06/2023	GEN	54340	1059	BRODART CO.	TPW PROCESSING SUPPLIES	86.82
09/06/2023	GEN	54341	1079	CENGAGE LEARNING INC	25 LARGE PRINT BOOKS	584.60
09/06/2023	GEN	54342	1287	DEBORAH SOB CZAK	BOOKCLUB SNACK REIMBURSEMENT	23.47
09/06/2023	GEN	54343	1100	DEMCO, INC.	TPW PROCESSING SUPPLIES LABELS	349.65
09/06/2023	GEN	54344	1206	FARMINGTON COMMUNITY LIBRARY	CREATIVE BUG 2023 RENEWAL (METRONET)	2,568.72
09/06/2023	GEN	54345	1132	FOSTER, SWIFT, COLLINS & SMITH	SERVICES RENDERED RE: FOIA	305.50
09/06/2023	GEN	54346	1412	GRAZYNA G CUMMING	DESIGN & FILE MANAGEMENT OF WEB, SOCI/	2,550.00
09/06/2023	GEN	54347	1379	INGRAM LIBRARY SERVICES	BOOKS & PREPROCESSING FEES	299.55
09/06/2023	GEN	54348	MISC	KAREN DAVISON	SC - BAGELS FOR STAFF	46.58
09/06/2023	GEN	54349	MISC	KAREN DAVISON	SC - STAFF PICNIC GIFT CARDS (SWEETWATER	77.92
09/06/2023	GEN	54350	1179	KONICA MINOLTA BUSINESS SOLUTIONS	COPY/PRINT CHARGES	53.24
09/06/2023	GEN	54351	1230	MICHIGAN.COM	DETROIT NEWS RENEWAL SEP 2023 - AUG 20:	264.02
09/06/2023	GEN	54352	1213	MIDWEST TAPE	AV (MEDIA) & PREPROCESSING FEES	2,401.18
09/06/2023	GEN	54353	1220	MODERNISTIC	CARPET CLEANING-PUBLIC AND STAFF AREAS	2,999.72
09/06/2023	GEN	54354	1254	MOUTS, LLC	PUPPET SANITIZATION	74.00
09/06/2023	GEN	54355	1343	NICHOLE WELZ	BUBBLE MAKER	62.77
09/06/2023	GEN	54356	1228	NORTHSTAR MAT SERVICE	JANITORIAL-FLOOR MAT SERVICE	61.71
09/06/2023	GEN	54357	1232	OFFICE DEPOT	TPW SUPPLIES	211.62
09/06/2023	GEN	54358	1235	OVERDRIVE, INC.	36 ETFIC EBOOKS	10,745.77
09/06/2023	GEN	54359	1258	QUILL CORPORATION	OFFICE SUPPLIES - COPY PAPER, LABELS	108.97
09/06/2023	GEN	54360	1264	RELIABLE LANDSCAPING, INC.	LANW & GROUNDS MAINTENANCE CONTRAC	7,015.00
09/06/2023	GEN	54361	1421	SEAN BEWICK	SC DRINKS & ICE FOR 62 DAYS LUNCHEON	44.10
09/06/2023	GEN	54362	1292	STAPLES BUSINESS ADVANTAGE	OFFICE SUPPLIES - HOT CHOCOLATE, NOTEPA	36.14
09/06/2023	GEN	54363	1310	T-MOBILE	MOBILE HOTSPOT SERVICE 2023	93.45
09/06/2023	GEN	54364	1320	TSAI FONG BOOKS, INC.	12 JILNG BOOKS AND 3 AILNG BOOKS	366.16
09/13/2023	GEN	251(E)	1225	NATIONWIDE RETIREMENT SOLUTIONS	401A EMPLOYER CONTRIBUTIONS	1,453.91
09/13/2023	GEN	252(E)	1225	NATIONWIDE RETIREMENT SOLUTIONS	457B EMPLOYEE CONTRIBUTIONS	8,643.91

Check Date	Bank	Check	Vendor	Vendor Name	Description	Amount
09/13/2023	GEN	253(E)	1225	NATIONWIDE RETIREMENT SOLUTIONS	457BR EMPLOYEE CONTRIBITIONS	50.00
09/13/2023	GEN	254(E)	1240	PAYLOCITY	PAYROLL PROCESSING FEES	285.83
09/20/2023	GEN	54365	1082	CARDMEMBER SERVICE	PAYFLOW LINK SERVICE	2,849.84
09/20/2023	GEN	54366	1009	AMAZON CAPITAL SERVICES	FOOT REST	1,066.88
09/20/2023	GEN	54367	1420	AMERICAN UNITED LIFE INSURANCE CO	EAP EMPLOYEE ASSISTANCE PROGRAM MON'	24.50
09/20/2023	GEN	54368	1021	AT&T MOBILITY	2023 MOBILE PHONE SERVICE	325.58
09/20/2023	GEN	54369	1411	AUTOMATED LOGIC	SERVICE CALL FOR BUILDING CONTROLS (BOIL	947.36
09/20/2023	GEN	54370	1029	BAKER & TAYLOR	CCF GRANT	565.66
09/20/2023	GEN	54371	1033	BAKER & TAYLOR	BOOKS & PREPROCESSING FEES	5,908.36
09/20/2023	GEN	54372	1035	BAKER & TAYLOR	BOOKS & PREPROCESSING FEES	9,034.22
09/20/2023	GEN	54373	1047	BAYSCAN TECHNOLOGIES	HOLD PAPER	1,855.40
09/20/2023	GEN	54374	1051	BLUE CARE NETWORK	COVERAGE - OCTOBER	23,755.36
09/20/2023	GEN	54375	1053	BOOK PAGE	BOOKPAGE SUBSCRIPTION OCT 2023-SEP 202	1,080.00
09/20/2023	GEN	54376	1072	CANTON TOWNSHIP - BENEFITS	DENTAL CLAIMS/SUBSCRIBER FEES - MAY	7,504.69
09/20/2023	GEN	54377	1079	CENGAGE LEARNING INC	25 LARGE PRINT BOOKS	57.58
09/20/2023	GEN	54378	1425	CHRIS SAVAGE	AQUARIUM MONTHLY SERVICE LABOR AND M	190.00
09/20/2023	GEN	54379	1094	CRIMSON MULTIMEDIA DISTRIBUTION, IN	50 ADULT VIDEO GAMES	2,541.31
09/20/2023	GEN	54380	1098	DELL MARKETING L.P.	REPLACEMENT KEYBOARD FOR MNG LAPTOP	26,792.50
09/20/2023	GEN	54381	1285	DENISE SKOPCZYNSKI	VISION CLAIM REIMBURSEMENT-D.SKOPCZYN	250.00
09/20/2023	GEN	54382	1108	DTE ENERGY	ELECTRICITY AND GAS MONTHLY CHARGES	12,574.57
09/20/2023	GEN	54383	1379	INGRAM LIBRARY SERVICES	BOOKS & PREPROCESSING FEES	1,099.58
09/20/2023	GEN	54384	1114	J.C. EHRLICH	COMMERCIAL PEST CONTROL 2023	524.36
09/20/2023	GEN	54385	1176	KANOPY, INC	KANOPY - STREAMING VIDEO PLAY CREDITS	594.15
09/20/2023	GEN	54386	1179	KONICA MINOLTA BUSINESS SOLUTIONS	COPY/PRINT CHARGES	461.90
09/20/2023	GEN	54387	1091	LISA CRAIG	VISION CLAIM REIMBURSEMENT-L.CRAIG	238.13
09/20/2023	GEN	54388	1226	MARIAN NICHOLSON	EXPENSE REPORT MILEAGE REIMBURSEMENT	64.58
09/20/2023	GEN	54389	1360	MEGAN HEYL	SEPTEMBER GENEALOGY PROGRAM	250.00
09/20/2023	GEN	54390	1213	MIDWEST TAPE	AV (MEDIA) & PREPROCESSING FEES	3,740.15
09/20/2023	GEN	54391	1228	NORTHSTAR MAT SERVICE	JANITORIAL-FLOOR MAT SERVICE	61.71
09/20/2023	GEN	54392	1235	OVERDRIVE, INC.	20 ADULT NF EBOOKS	19,954.87
09/20/2023	GEN	54393	1243	PETTY CASH	STELLAR STAFF AWARDS REPLENISHMENT	865.00
09/20/2023	GEN	54394	1244	PITNEY BOWES	POSTAGE METER LEASE PAYMENTS	439.95
09/20/2023	GEN	54395	1258	QUILL CORPORATION	OFFICE SUPPLIES - COPY PAPER	182.55
09/20/2023	GEN	54396	1264	RELIABLE LANDSCAPING, INC.	L&M TO FIND & REPLACE 2 SOLENOIDS AND F	5,415.50
09/20/2023	GEN	54397	1421	SEAN BEWICK	SC SNACKS & PAPER GOODS FOR PIRATE DAY	206.84
09/20/2023	GEN	54398	1288	SONITROL GREAT LAKES	BLDG SECURITY MONITORING FOR 2023	1,573.53
09/20/2023	GEN	54399	1292	STAPLES BUSINESS ADVANTAGE	JANITORIAL SUPPLIES	816.73
09/20/2023	GEN	54400	1307	TEL SYSTEMS	FAR PROJECTOR SERVICE CALL	475.00
09/20/2023	GEN	54401	1344	THOMSON REUTERS - WEST	THOMSON-REUTERS 2023 SUBSCRIPTIONS	152.16

Check Date	Bank	Check	Vendor	Vendor Name	Description	Amount
09/20/2023	GEN	54402	1318	TRUGREEN	LAWN FERTILIZER & GRUB CONTROL	444.32
09/20/2023	GEN	54403	1320	TSAI FONG BOOKS, INC.	12 JILNG BOOKS AND 3 AILNG BOOKS	99.55
09/20/2023	GEN	54404	1327	UNIQUE MANAGEMENT SERVICES	ANNUAL COLLECTION AGENCY CHARGES	310.50
09/20/2023	GEN	54405	1331	UPS	OUTBOUND SHIPMENT TO MIDWEST TAPE	12.05
09/26/2023	GEN	54406	1029	BAKER & TAYLOR	CCF GRANT	136.13
09/26/2023	GEN	54407	1033	BAKER & TAYLOR	BOOKS & PREPROCESSING FEES	11,740.54
09/26/2023	GEN	54408	1035	BAKER & TAYLOR	BOOKS & PREPROCESSING FEES	9,104.29
09/26/2023	GEN	54409	1038	BAKER & TAYLOR	BOOKS & PREPROCESSING FEES	27.48
09/29/2023	GEN	255(E)	1203	MERS	EMPLOYEE PENSION DEDUCTION	3,841.38
09/29/2023	GEN	256(E)	1225	NATIONWIDE RETIREMENT SOLUTIONS	401A EMPLOYER CONTRIBUTIONS	1,504.48
09/29/2023	GEN	257(E)	1225	NATIONWIDE RETIREMENT SOLUTIONS	457B EMPLOYEE CONTRIBUTIONS	8,689.46
09/29/2023	GEN	258(E)	1225	NATIONWIDE RETIREMENT SOLUTIONS	457BR EMPLOYEE CONTRIBTIONS	50.00
09/29/2023	GEN	259(E)	1240	PAYLOCITY	PAYROLL PROCESSING FEES	961.73

GEN TOTALS:

Total of 87 Checks:	234,317.87
Less 0 Void Checks:	0.00
Total of 87 Disbursements:	<u>234,317.87</u>





## Director's Report October 2023

1. This month's meeting includes the 3<sup>rd</sup> Quarter Budget Amendment and a first look at a revision of our Financial Policy. We will receive an update on our first year of being fine-free from Department Head Kat Bounds and Supervisor Barb Gudenburr. You will discuss any changes you wish to make to the Patron Code of Conduct, specifically the rule requiring shoes; as requested, I have prepared a summary of our current state, neighboring libraries' rules and enforcement of shoe-wearing, and advice from our attorney. Lastly, Chair Amina Iqbal will lead a discussion on how the board wishes to proceed with the director's evaluation this year.
2. Our successful partnership with the Plymouth-Canton National Honor Society continues this year, with NHS tutoring starting up October 17. The tutors will be in the Children's Library on Sundays, Mondays, Tuesdays, and Thursdays while school is in session. Huge thanks to Program Librarian Nichole Welz and Experiences Manager Jack Visnaw for fostering this partnership.
3. The Michigan Library Association annual conference in Kalamazoo is October 18-20. Department Head Laurie Golden and Program Librarian Laura Fawcett are presenting a session "Get SLIC with Library Initiatives: A Model," and will share the development of our Strategic Library Integrated Content model, which emphasizes library-wide input and cooperation in developing our calendar and themes for marketing, the website, programming, displays, and other content.
4. We are in the process of approvals with the Township to add more study rooms to the east end of the library. We will have to add fire suppression sprinkler heads in each room, add some electrical, move around some lights, and have permits and inspections. We are working to get architectural and engineering drawings drafted and official sealed, which then goes to the Building Department for approval. It is a lengthy process, and this may carryover to 2024. We budgeted capital funds this year, and while we will spend some of it in 2023, the rest will carry forward to 2024.
5. We are on schedule to receive a new sorter for library returns and new security gates in late fall. This will necessitate closing the outdoor and indoor return slots for some period of time; we'll accept returns at the Checkout Desk and open up the "old" book return (to the east of the current outside returns area) while the work is occurring. We will have work done at the entrance when the old security gates are removed, the new gates installed, and the floor repaired. We will reroute patron traffic as needed.
6. In personnel news, since the last board meeting we welcomed On-Call Pages Josh Raiford and Vivian Eyster. We still have two part-time librarian openings posted and hope to have good candidates hired soon. I am grateful to Kat Bounds, Circulation Services Department Head, who volunteered a year ago to also serve as Interim Information Services Department Head while we work on

organizational alignment across the library. Kat has led both departments through a year of self-examination and design thinking, and as that rolls out Kat has agreed to remain for another year as interim. This will allow us to settle in to our new framework and have a solid foundation for whomever the new IS Department Head will be. Thank you, Kat!

7. We had a pane shatter in the pyramidal skylight in the Teen Space. It is a double-paned tempered glass, and the inner pane is intact. Wolverine Glass assessed the situation and also inspected the rest of the skylights, finding two additional panes with broken seals. These are custom sizes and will take some time to fabricate. While the broken pane seems stable in the meantime, as a precaution we have removed all of the chairs from the table underneath the skylight and caution-taped the table to keep patrons away from it.
8. In additional facilities news, we replaced the audiovisual system in the Friends' Activity Room earlier this month, and will update the Community Room's system at the end of October. We also installed a laptop bar outside of the Lab, creating four additional seats for patrons.
9. Our annual Staff Inservice Day will be Monday, November 10. The library is closed so that all staff may attend an educational and fun day. My thanks to Co-Chairs Carl Swanberg and Kat Bounds, who are leading their first Staff Day!

Respectfully submitted,  
Eva Davis, Director

**K. PATRON CODE OF CONDUCT**

The Canton Public Library is open for specific and designated civic, educational and cultural uses, including reading, studying, writing, participating in scheduled library programs, and using library materials. In order to provide resources and services to all people who visit the library facilities in an atmosphere of courtesy, respect and excellent service, the Library Board of Trustees has adopted this Code of Conduct Policy. The purpose of the Code of Conduct Policy is to assist the library in fulfilling its mission as a community resource enriching life, stimulating intellectual curiosity, fostering literacy, and encouraging an informed citizenry.

The following rules of conduct shall apply to all buildings – interior and exterior – and all grounds controlled and operated by the library and to all persons entering in or on the premises, unless otherwise specified. Through this policy, the Canton Public Library Board of Directors and Administration strive to provide a safe and comfortable environment in which the citizens of our communities can use and enjoy library services.

**1. Accompany and Supervise Children**

Because the library is a public place, it is not wise for children to be left unattended, therefore:

- Children – ages 7 and under – must be with a caregiver, age 13 or over, at all times.
- Children – ages 8 – 12 – a caregiver, age 13 or over, must be in the library.
- Children – age 13 and above may be at the Library without a caregiver’s supervision.
- Parents/guardians/caregivers are responsible for their child’s behavior, safety, and welfare while on library grounds regardless of age. Library employees are unable to assume this responsibility.

We request that all unattended minors be picked up at least ten minutes before closing time. If a minor is left after closing time or if a child under the age of 13 is left unattended at the library, the police may be called. Under no circumstance will a library staff member transport a minor to another location.

**2. Monitor Personal Belongings and clean up after yourself**

- The library is not responsible for personal belongings. Unattended personal belongings will be removed to Lost and Found after 15 minutes. Personal possessions must not take up seating or space if needed by others.
- Keep all beverages covered.
- Consumption of food is permissible; however, patrons are requested to be mindful of the nature of the premises and possible resulting damage that could occur. Obvious care should be exercised when consuming food near computer equipment. Patrons may be liable for any resulting intentional damage.
- Patrons are expected to clean up after themselves, placing trash in appropriate receptacles and notifying staff if spills occur.

**3. Treat People and Property in a Respectful Manner**

- Patrons must comply with staff directions, instructions, and enforcement of library policies.
- Refrain from interference with the use of the library by other patrons.
- Do not trespass in non-public areas of the library.
- Patrons must leave the library promptly at closing time and may not be in the Library when it is not open to the public. Further, any patron whose privileges to use the Library have been denied may not enter the Library. Any patron whose privileges have been limited may not use the Library in any manner that conflicts with those limits placed on the patron by the Library Director, his or her designee, or the Library Board.
- The Children’s Library is intended for users through grade six and their parents/guardians. Preference will be given to those users.
- The Teen Space is intended for users in grades seven through twelve and their parents/guardians. Preference will be given to those users.
- Refrain from interference with staff. Patrons may not interfere with the staff’s performance of duties in the library or on library property. This includes engaging in conversation or behavior that monopolizes or forces the attention of staff for an inappropriate period of time, inappropriate personal comments, sexual advances, or physical and/or verbal harassment.
- When requested by staff as part of any investigation of potential policy violations, patrons must present proper identification, including name, address and telephone.
- Carrying guns, pistols or other weapons, except as specifically permitted by or exempt from local regulation by law, is prohibited.

**4. Comply with Library Noise Zones: (see [Floorplan and Social Zone map](#))**

- Silent Zone (Red): No conversation; No sound audible to others.
- Quiet Zone (Yellow): Whispered conversation; No audio easily heard by others.
- Social Zone (Green): Moderate conversation levels; No audio easily heard by others. Considerate cell phone use in compliance with Section 8 is permitted.
- Tones should not rise above the general level of conversation in any area. In all areas of the library, patrons should refrain from producing or allowing any loud, unreasonable, or disturbing noises that interfere with other patrons’ use of the library or which can be reasonably expected to disturb other persons, including those from electronic, entertainment, and communication devices such as cell phones, headphones, tablets, laptops, and radios.

**5. Clothing and Personal Hygiene**

- Shirts and shoes are required for health and public safety reasons.
- Swimwear, attire which permits showing of underwear or undergarments, and clothing displaying obscene messages are prohibited.
- Offensive body odor due to poor personal hygiene or overpowering perfume/cologne or other odor that causes a nuisance is prohibited. Patrons will be asked to leave the library and will be allowed to return when the condition is resolved.

**6. Please Leave Animals at Home**

- Service animals (as defined by federal and Michigan law) are welcome.
- Animals participating in controlled library programs may enter the library.
- Do not leave pets unattended on library grounds or in cars.

**7. Abide by Library Policies**

- Patrons are required to comply with all Library policies
- Patrons are required to adhere to the Library's Computing Resources Policy, which includes but is not limited to the following provisions:
  - Patrons under the age of 18 may not enter the Internet Lab unless they are attending a training session conducted by library staff or while doing appropriate research while accompanied by a parent/guardian. Parent/guardian must observe underage user and shall not be on a separate computer.
  - Patrons are expected to follow all copyright and intellectual property laws. Patrons may not copy or publish licensed software, media or other intellectual property that infringes upon the copyright or other property rights of other persons or entities in violation of the copyright laws, trademark laws, or other intellectual property laws of the United States. Responsibility for any consequences of copyright infringement or violation of any other intellectual property rights lies with the user, and the library expressly disclaims any liability or responsibility resulting from such use.
- Copies of the full Computing Resources Policy are available on the Library's website or upon request.

**8. Use Cell Phones in Designated Zones Only**

- Cell phones will be kept on silent or vibrate mode at all times while in the library.
- Cell phone use is not allowed in Red (Silent) Zones.
- Voice volume should be kept to a minimum so as not to disturb other patrons.
- Communication devices should be placed in mute prior to the start of any program.
- Please terminate phone conversations prior to approaching any service desk.

**9. Park in Designated Areas and Refrain from Using Wheeled Recreational Devices in the Library**

- No vehicles or wheeled devices, such as, but not limited to: wheelies, inline skates, rollerblades, skateboards, or scooters in the library or near library entrances creating an unsafe environment for other patrons. However, wheelchairs, scooters or other power-driven mobility devices designed for and used by individuals with disabilities are permitted in accordance with Library rules.
- Bicycles must be parked in the racks provided. Bike locks for use at the library are available for one-day checkout at the Checkout Desk.
- Vehicles must be parked properly and in correct spots in authorized areas. Do not block emergency drives and accesses.
- Vehicles may not be left in the library parking lot overnight unless authorized by library management, the Librarian in Charge, or Security.
- Unauthorized vehicles and/or improperly parked vehicles will be towed at the owner's expense.

**10. Vandalism**

- Do not deface library materials or property.
- Do not deface other patrons' or staff property.
- No malicious misuse of library materials or property.

**11. Threats, Abuse or Harassment**

- Actual or threatened acts of physical or mental abuse, sexual abuse, sexual molestation or sexual misconduct in the library or at any activity sponsored by or related to the library is prohibited.
- Written or verbal threats or other harassment such as: staring, photographing, video recording, audio recording, following, stalking, or threatening library users or staff while in the library or on library property such that it interferes with library patrons' use of the library or the ability of staff to perform his or her job is prohibited.

**12. Disruptive, Rowdy or Unsafe Behavior**

- Refrain from running, pushing/pulling, or climbing.
- Refrain from physical or verbal fighting.
- Refrain from spitting or any behavior that may injure patrons or damage library materials.
- All doors, aisles and entrances must remain obstacle-free. This includes a prohibition of running power cords across aisles or other areas used for walking.

**13. Do Not Use Library Facilities for Purposes other than those Normally Associated with a Library.**

- Patrons shall be engaged in activities associated with the use of the library while in the building or on library grounds. Patrons not engaged in using library materials or facilities appropriately will be asked to leave the building.
- Extensive periods of sleeping in the library or on benches, tables or grounds outside are prohibited.
- Any form of gambling or betting is prohibited.
- Misuse of restrooms, such as, but not limited to: laundering, shaving, hair cutting or trimming, bathing and sexual activity is prohibited. Library materials may not be brought into restrooms.
- Camping on library grounds is prohibited. No person may use or set up a table, stand, sign or similar structure on Library property. This does not apply to library-sponsored or co-sponsored events.

**14. Soliciting, Selling, Campaigning or Petitioning on Library Grounds**

- As a limited public forum, the library reserves the right to regulate the time, place, and manner for petitioning, campaigning, and soliciting on library grounds.
- Persons or groups wishing to petition or campaign on library grounds are requested to sign in at the Checkout Desk in advance of their intent to campaign or petition.
- Use of the library property by petitioners or campaigners does not indicate the library's opposition to or endorsement of the candidate or issue that is the subject of the petition, and the library will not assist the petitioners in the solicitation of signatures.
- Permitted areas for campaigning or petitioning will be limited to areas 6 feet from all entrances and overhangs. However, no person shall block ingress or egress from the library building.
- Permitted times for campaigning or petitioning will be limited to the operating hours of the library.
- Campaign material, solicitation literature or petitions may not be brought into the library, posted at the Library, or left on tables.
- Sales, solicitations and/or solicitations of monetary donations of any kind by outside organizations are prohibited unless incidental to library programming and require advance approval by the Library Director.

- With approval of the Library Director or a designated staff person, community nonprofit organizations may place containers in the library or on library property to collect approved non-monetary donations as space allows, in areas designated by the library. The length of time for collecting donations may be limited by the library.

**15. Do Not Enter the Library while Possessing, Consuming, or being Under the Influence of Drugs or Alcohol.**

- Alcohol and/or illegal drugs on library premises is strictly prohibited, except that alcohol may be permitted for Library programming purposes.
- Persons noticeably under the influence of any drugs or alcohol are not allowed on Library property.

**16. Do Not Smoke or use Tobacco Products, Electronic Cigarettes, Marijuana or Vapors in the Library, Use Designated Areas on Library Grounds**

- Use of tobacco products or smoking (including electronic cigarettes and vapors) in the library is prohibited. Smoking is allowed outside the library in designated areas as specified by the Wayne County Clean Air Regulations. Smokers must use exterior ashtrays and refrain from littering with cigarette butts.
- Use of incendiary devices, such as candles, matches and lighters is prohibited inside the library.
- Use and possession of marijuana on Library property is prohibited.

**17. Committing or Attempting to Commit an Activity in Violation of Federal, State or Local Law, Ordinance or Regulation Is Prohibited in the Library and on Library grounds.**

- Committing or attempting to commit an activity in violation of federal, state, or local law, ordinance or regulation (including but not limited to assault, indecent exposure, larceny, removing Library material from the property without authorization through the approved lending procedures, vandalism or copyright infringement) is prohibited.

---

The Library Director or the Director's designee may restrict access to Library facilities with immediate dismissal of the patron from the premises, by suspending the patron's access to Library facilities for a set period of time, or by denying access to specific services and/or programs pursuant to this Policy. If necessary, the local police may be called to intervene.

**A. Violation of the Policy – Suspension of Privileges**

Unless otherwise provided in this Policy, (see Section C below), the Library shall handle violations as follows:

1. Initial Violation: Library patrons observed violating this policy will be asked to cease the violation with a verbal request. If the patron does not comply with the request, he or she will be asked to leave the building for the day. If he or she refuses, police may be called.

2. Subsequent Violations: The Director or the Director’s authorized designee may further limit or revoke the patron’s Library privileges if infractions continue. Such limitation or revocation shall be in writing specifying the nature of the violation. Subsequent violations of the same rule shall result in additional suspensions of increasing length.

**B. Violations that Affect Safety and Security**

Violations involving verbal abuse, violence, threatening behaviors, sexual harassment, vandalism, drug sale or use or attempted drug sale or use, intoxication, theft or attempted theft, physical harassment, sexual misconduct or any behavior that threatens the safety and security of staff and/or patrons shall be handled as follows:

1. Initial Violation: The police will be called immediately. If the conduct constitutes a violation of local, state, or federal law, arrest or criminal prosecution may ensue. Violations of this nature will result in an immediate minimum two-week suspension of Library privileges. The Incident Report shall specify the nature of the violation.

2. Subsequent Violations: The police will be called immediately. If the conduct constitutes a violation of local, state, or federal law, arrest or criminal prosecution may ensue. The Director or the Director’s authorized designee, may further limit or revoke the patron’s Library privileges in escalating responses, which will be documented in writing. Subsequent violations of the same rule will result in additional suspensions of increasing length.

**C. Reinstatement**

The patron whose privileges have been limited or revoked shall attend a meeting with the Director or the Director's designee to review the Library Patron Code of Conduct Policy before their privileges may be reinstated. The Library Director may impose conditions for the reinstatement.

**D. Right of Appeal**

Patrons may appeal (1) a decision to limit or revoke privileges or (2) conditions placed on reinstatement by sending a written appeal to the Library Board within 10 business days of the date that the privileges were revoked or limited or that the conditions were imposed. The appeal should be sent to the Chair of the Library Board. The decision of the Library Board is final.

**Canton Public Library Board of Trustees**  
**1200 S. Canton Center Rd.**  
**Canton, MI 48188**  
[www.cantonpl.org](http://www.cantonpl.org)

Revision Adopted by Library Board 10/17/2019  
Motion No. 19/10-17-1  
(Original 11/20/2014, Motion No. 14/11-20-2)





## Summary of Shoe Policy Considerations

### **Background**

Per the request of the board at your September 2023 meeting, Director Eva Davis has prepared this summary of shoe policy information, gathered for you as you consider changes to the current Patron Code of Conduct.

### **Current library policy, enforcement, cleaning protocols**

#### Current library policy:

The full Patron Code of Conduct is included in the board packet. Rule 5, “Clothing and Personal Hygiene,” includes “Shirts and shoes are required for health and public safety reasons.”

#### Enforcement generally:

When staff become aware of a patron who is not in compliance with our Code of Conduct, they are required to engage the patron per Section A, “Violation of the Policy – Suspension of Privileges,” which states, “Initial Violation: Library patrons observed violating this policy will be asked to cease the violation with a verbal request. If the patron does not comply with the request, he or she will be asked to leave the building for the day. If he or she refuses, police may be called.”

#### Enforcement specific to public comment at the September meeting:

Staff interpretation of the shoe policy hinges on the minimum expectation that if a patron is walking, then shoes must be worn; this satisfies the “health and public safety” provision by minimizing potential injuries/infections from walking barefoot on debris, bodily effluences, germs, etc. While we are not actively scrutinizing every patron all of the time, when we encounter patrons walking barefoot in the library, we inform them of the rule that shoes must be worn, and typically they put on their shoes without incident.

There were two shoe incidents in this situation. In the first patron interaction, the caregiver of the child walking barefoot stated that they did not bring shoes to the library. Other options were discussed with them as a compromise to achieve compliance: Place the child in a stroller/carrier, hold the child—essentially, ways to allow the child to remain barefoot in the library while also not walking in bare feet—which the caregiver stated were not possible. Following our standard practice as outlined above, they were asked to leave and come again when they were able to comply.

The first patron asked at some point during the conversation to speak to someone in charge, and while that was taking place, a second child was observed nearby also walking barefoot. Demonstrating consistency in our policy enforcement, this second family was also asked to comply, with a similar outcome to the first.

Would our interaction with the second family, whose child was walking barefoot for a few seconds, have occurred if staff were not already interacting with that first family, whose child was actively walking for a longer time without shoes? Probably not, and we acknowledge that. But if staff had ignored the second instance while in the middle of addressing the first, this invites the perception of discriminatory acts or disparate enforcement by the library, whether based on age, gender, or other protected status.

#### Cleaning protocols:

The library's carpets are vacuumed daily, after closing. Hard floors are also mopped daily, also after closing. A handheld vacuum is available for staff to handle small dry messes (such as crumbs) between nightly cleanings. Paper towels and spray cleaners are available to both staff and patrons to handle spills on hard surfaces. A biohazard cleanup kit is available for staff to handle bodily fluids when a patron vomits, urinates, bleeds, etc. on furniture or the floors. The library owns a small mechanical carpet cleaner for focused spot cleaning as needed, such as a spilled coffee or juice stain. The carpets are professionally cleaned three times a year, coinciding with library closures so that the carpets have time to dry before reopening.

#### Liability considerations

Director Eva Davis reached out to our attorney and insurance regarding case law, liability concerns, or other considerations regarding the requirement of shoes in the building. Both advise that the library retain our shoe policy and continue to enforce the wearing of shoes while walking.

Designating a shoe-free space creates the expectation that the floor of the shoe-free space is continuously clean. As a public building with more than 1,000 daily visitors, it is impossible to provide a sanitary environment at all times, particularly with lots of little ones who spit up, overflow their diapers, spill their sippy cups, or have a potty training "oops." While a patron may say they are willing to risk injury or infection by being barefoot, that does not absolve the library from financial or legal liability if an injury or infection occurs. There are also equity considerations in allowing patrons of a particular age group walk barefoot in the library but not patrons from other age groups, or allowing barefoot walkers in one area but not another.

There are precedents in Michigan related to public buildings requiring shoes, which have been upheld. Relevant to this topic, years ago in Chelsea a patron filed a religious objection to their shoe policy; eighteen months later, the library's legitimate public health and safety concerns carried the day and they were found not to be abridging the patron's religious freedom because the library's shoe policy was religiously neutral and had applied uniformly to everyone. The library board, however, opted to enter into a specific, limited agreement allowing the patron a religious exemption from their shoe policy. The patron moved out of the state two years later.

#### Survey of area libraries

Davis contacted area libraries at the board's request. Following are the libraries that responded. As with our library's policy enforcement protocols, please note that their enforcement hinges on staff noticing a policy violation; none are actively searching out violations, but if they see one, they are expected to respond accordingly.

Three libraries noted that they have had an uptick in the last month or so of children walking barefoot in their libraries with caregivers who have not brought shoes or socks for them. None could say why.

Enforcement at libraries where shoes are required:

**Always enforced, all ages:**

Novi Public Library  
Wayne Public Library

**Enforced if feet are touching the floor, all ages:**

Chelsea District Library (exception for yoga programs hosted by the library)  
Dexter District Library (more lenient with small children)  
Garden City Public Library

**Enforced if walking, all ages:**

Allen Park Public Library  
Dearborn Heights Public Library  
Milford Public Library  
Northville District Library  
Plymouth District Library  
Royal Oak Public Library (currently revising policies overall, so this may change)  
William P. Faust Public Library of Westland (currently closed as they move back in to their newly-renovated building)

**Have not yet had to enforce:**

Harrison Township Public Library  
Romulus Public Library  
Southgate Veterans Memorial Library

Enforcement at libraries where foot coverings are required:

**Shoes preferred, socks allowed:**

Ferndale Area District Library  
West Bloomfield Township Public Library

“Appropriate attire” or “Proper attire” requirement, but nothing specific to shoes:

**Staff advise patrons about health and safety risks, only:**

Baldwin Public Library  
Clinton-Macomb Public Library  
Grosse Pointe Public Library

Canton Public Library

Proposed Budget Amendment - 2023 -3rd Quarter (Motion 23/10-19-x)

PROPOSED:

10/19/2023

GL Account GL Sub Account # - Name / Explanation	Original / Amended \$	Increase (Decrease)	Proposed \$	Note: to/from Acct #
<b>REVENUE</b>				
PROPERTY TAXES	6,947,227	54	6,947,281	<i>Recognize excess received over budgeted amount</i>
STATE AID TO LIBRARIES	70,000	30,047	100,047	<i>Recognize excess received over budgeted amount</i>
LOCAL COMMUNITY STABILIZATION SHARE	62,237		62,237	
PHOTOCOPY FEES	40,000		40,000	
REPLACEMENT-LIBRARY MATERIALS	6,500	4,000	10,500	<i>Recognize excess received over budgeted amount</i>
MEETING ROOM RENTAL	1,200	350	1,550	<i>Recognize excess received over budgeted amount</i>
PENAL FINES	61,000	90	61,090	<i>Recognize excess received over budgeted amount</i>
OVERDUE FINES	-		-	
INTEREST INCOME	75,000	65,000	140,000	<i>Recognize excess received over budgeted amount</i>
COMMISSION	6,000	2,500	8,500	<i>Recognize excess received over budgeted amount</i>
OTHER REVENUE	42,700	8,300	51,000	<i>Recognize excess received over budgeted amount/Friends' support</i>
<b>TOTAL REVENUE</b>	<b><u>7,311,864</u></b>	<b><u>110,341</u></b>	<b><u>7,422,205</u></b>	
<b>EXPENDITURE</b>				
SALARIES & WAGES	3,400,000	-	3,400,000	
FRINGE BENEFITS	915,300	-	915,300	
SUPPLIES	151,395	-	151,395	
LIBRARY MATERIALS	1,075,481	3,660	1,079,141	<i>Friends' materials donation, CPL Book Purchase Enrichment Fund</i>
PROFESSIONAL & CONTRACTUAL	474,950	5,000	479,950	<i>Friends' staff training support</i>
COMMUNICATIONS	57,000	-	57,000	
PRINTING	51,800	-	51,800	
UTILITIES	190,000	-	190,000	
MAINTENANCE & REPAIRS	270,600	1,000	271,600	<i>Fish aquarium increased cost &amp; visits</i>
BUILDING IMPROVEMENTS	15,000	-	15,000	
INSURANCE	72,000	-	72,000	
CAPITAL OUTLAY	993,000	-	993,000	
PROPERTY TAX REFUNDS	2,000	-	2,000	
COMMUNITY PROMOTION	25,085	-	25,085	
TRAVEL	46,700	-	46,700	
RENTALS/LEASES	17,300	-	17,300	
<b>TOTAL EXPENSE</b>	<b><u>7,757,611</u></b>	<b><u>9,660</u></b>	<b><u>7,767,271</u></b>	
Net Change in Fund Balance	(445,747)	100,681	(345,066)	
Beginning Fund Balance - General Fund	5,206,178		5,206,178	
Ending Fund Balance - General Fund	<u>4,760,431</u>	<u>100,681</u>	<u>4,861,112</u>	



## IV. FINANCIAL POLICY

### TABLE OF CONTENTS

A. <del>Budget</del> <u>Budget and Accounting</u> .....	4-1
<del>Accounting</del> .....	4-1
B. <u>Purchasing Policy</u> .....	4-2
C. <u>Credit/Purchasing Card Policy</u> .....	4-4
D. <u>Disbursements</u> .....	4-65
E. <u>Cash Management and Investment Policy</u> .....	4-76
F. <u>Expense Reimbursement Policy</u> .....	4-87
<del>G. Policy for Automated Clearing House (ACH) Arrangements ACH</del> <del>Arrangements and EFT Policy</del> <del>and Electronic Transactions of Funds</del> .....	4-98
H. <u>Investment Policy</u> .....	4-119
I. <u>Capital Assets Policy</u> .....	4-152

Formatted: Top: 1", Footer distance from edge: 0.2"

Formatted: Indent: Left: 0.88", Right: 0.94", Tab stops: Not at 0"

Field Code Changed

**A. BUDGET**

The Library Director, in consultation with ~~the~~ aAdministrative ~~s~~Staff, should determine the financial needs ~~for of the~~ Library ~~for for the~~ its upcoming fiscal year. -The Library Director will develop an annual budget to reflect these perceived needs.

1. Adopting an annual budget at the summary (category) level is the direct responsibility of the Library Board of Trustees.
2. The budget is subject to review, evaluation and change quarterly and as needed throughout the year.
3. The proposed annual budget must be submitted to the Library Board of Trustees by theno later than the regular meeting of the board in August ~~Library b~~Board meeting.
4. The Library Board will review the proposed budget.
5. The Library Board of Trustees will assess that portion of the millage allowed by law required to support the proposed budget prior to September 30. The Library Board will approve and authorize the execution for the L-4029.
- 5-6. A public hearing on the budget will be held at the regular meeting of the bLibrary Board in or before September.
6. ~~The Library Board will assess that portion of the millage allowed by law required to support the proposed budget prior to September.~~
7. The Library Board of Trustees will designate its agent to deliver the certification of Tax Levy (L-4029) to the appropriate Canton Township and Wayne County officials on or before September 30 each year ~~by October first (1)~~.

Formatted: Add space between paragraphs of the same style

Formatted: Add space between paragraphs of the same style, Tab stops: 0.25", Left

Formatted: Add space between paragraphs of the same style

Formatted: Underline

Formatted: Add space between paragraphs of the same style

**ACCOUNTING**

Monthly Financial Statements; ~~comparative~~ balance sheet, ~~statement of revenue and expense~~ revenue and expenditure report and check register must be prepared by the Accountant and presented to the Library Director and the Library Board of Trustees.

Formatted: Indent: Hanging: 0.25", Tab stops: 0.25", Left

Revision Approved by Board 11/16/2023  
Board Motion # 23/11-16/x



**B. PURCHASING POLICY**

This Policy is intended to clarify and expand the library's protocol for the procurement of goods and services by the library consistent with 1877 PA 164 and Michigan law.

1. **Purchases** – All purchases of (a) goods or services over \$25,000, (b) contracts over \$25,000, (c) contracts for the library auditor or attorney, or (d) any purchases without appropriation in the current budget, shall be submitted to the Library Board for approval prior to purchase, except as required under Section 3, Emergency Purchases or Section 4, Specifically Authorized Purchases. The purchase request shall outline the need and provide justification for the particular goods or services. The purchase request information should include suggested vendors, quantity, specifications, shipping details and pricing.
2. **Minor Purchases** – Any purchases of (a) goods or services under \$25,000 or (b) contracts under \$25,000 (except for attorney or auditor contracts), when the specific appropriation has been specified and included in the current budget authorized by the Library Board as an approved expenditure for the fiscal year, are deemed to be pre-approved by the Library Board upon approval of the current budget and may be completed after submittal to the Library Director, with a report being provided to the Board within a ~~thirty (30)~~30 day period.
3. **Emergency Purchases** – In an emergency endangering the public peace, health, safety or property of the Library, the Library Director or ~~his or her~~ designee may purchase supplies, materials, equipment or services which are deemed immediately necessary to respond to and alleviate the emergency and the Library Board shall be immediately notified. -A full report shall be filed by the Library Director with the Library Board within a ~~thirty (30)~~30 day period of such action.
4. **Specifically Authorized Purchases** – The Library Board specifically authorizes the Library Director or designee to make the following purchases that may exceed \$25,000:
  - a. **Book and Subscription Services:** The Library Board recognizes that the Library receives periodic invoices for book and subscription services that may exceed \$25,000 and therefore approves the purchase. The Library Director or designee is authorized to purchase these goods or services and pay the invoices that exceed \$25,000 provided that the appropriation has been included in the current budget authorized by the Library Board as an approved expenditure for the fiscal year.
5. **Purchasing Agent** - The Library Director shall act as purchasing agent of the Library, unless ~~he/she~~the Director shall designate another ~~officer or~~ Library employee to act as purchasing agent. Every purchase order shall be approved by the purchasing agent before being issued. -The purchasing agent may adopt rules regulating requisitions and purchase orders.
6. **Requisitions and Estimates.** All departments of the Library shall file with the purchasing agent detailed estimates of their requirements in supplies, materials, equipment and contractual services in such manner, at such times, and for such future periods as the Library Director shall prescribe. -The requirement for preparing estimates shall not prohibit any department from filing with the purchasing agent at any time a requisition for any supplies, materials, equipment or contractual services the need for which was not foreseen when the detailed estimates were filed.

**Commented [DM1]:** What about IT purchases greater than \$25,000? Capital or annual subscriptions?

**Commented [SA2R1]:** These can be dealt with in Section 4

**Formatted:** Tab stops: 0.75", Left



6.

7. **Conflict of Interest** – No library employee or Library Board ~~member~~Trustee shall participate in any purchase or procurement when such participation is considered a conflict of interest under Michigan law, the Library Board’s Code of Ethics, or the American Library Association’s Code of Ethics. -If any ~~Board member~~Trustee or employee believes there may be a conflict of interest, the ~~Board member~~Trustee or employee shall notify the purchasing agent of any actual or potential conflict of interest prior to any participation or as soon as the conflict is reasonably known. -The purchasing agent, upon consultation with legal counsel and/or the library Board of Trustees shall determine whether the employee or ~~Board member~~Trustee should participate.
  
8. **Quotes** – Unless otherwise specifically provided by the Library Board with respect to the purchase of particular goods or services or contracts, the purchase of goods or services may be made in the open market, without advertisement and without formal competitive bidding. -However, to the best extent possible, any such purchase shall be based on at least three competitive quotes and the purchasing agent shall select the quote deemed most advantageous to the Library.

**Formatted:** Numbered + Level: 1 + Numbering Style: 1, 2, 3, ... + Start at: 1 + Alignment: Left + Aligned at: 0.25" + Indent at: 0.5"

Revision Adopted by Board 03/24/201411/16/2023  
Board Motion # 11/3-24-423/11-16/x

C. CREDIT/PURCHASING CARD POLICY

Commented [SA3]: See attached policy

The Canton Public Library recognizes ~~that in certain instances, it is in the best interest of the Library to acquire a library credit/purchasing card for use by designated employees\* to assist in their ability to perform their assigned responsibilities.~~ facilitate the Library's purchase of goods, materials and services, while maintaining accountability. The Policy provides a system of internal controls to ensure that the Library complies with all applicable laws, including Michigan Public Act 266 of 1995 (Credit Card Transactions).

1. Credit/purchasing cards secured by the library will be issued directly to the library if possible and not to individual employees. -If a company (such as a bank) indicates the card must be issued in an individual's name, it should be limited to the Director, Department Head ~~of~~ Business Services and one other ~~d~~Department ~~h~~Head as approved by the Director. -The card should also indicate that it is for the library. ~~If a company (such as a bank) allows, a card may be issued in a department's name or for a specific task (Accounts Payable).~~
2. Library credit/purchasing cards may be used only for the purchase of goods or services related to the official business of the Canton Public Library. -Library credit cards may not be used for any personal business.
- ~~3. It is the responsibility of the Business Services Office to secure the credit card in the safe with the proper documentation for its use. All credit/purchasing cards shall be held in the Business Office.~~
3. An authorized requisition or purchase order indicating the items for purchase must be completely filled out and signed by the Director, ~~or a d~~Department ~~h~~Head or designee. ~~All credit/purchasing cards shall be returned to the Business Office.~~
4. Vendor credit card slips (receipts) must be submitted within one week of purchase. ~~If no credit card slip was obtained for a transaction, a signed voucher showing the vendor name, date and amount of transaction, official business and a statement of why a credit card slip was not obtained should be submitted.~~ The Accountant or designee will prepare complete invoice packages for each transaction.
5. ~~The Accountant or designee will review each credit/purchasing card statement. Any transactions that appear on the statements that are not documented with a credit card slip or a signed voucher shall be immediately investigated. Transactions that do not appear to comply with this Policy shall be reported to the Library Board of Trustees.~~
6. ~~The Library shall remit payment to the entity issuing the credit/purchasing card in accordance with the credit/purchasing card agreement. The balance including interest due on the credit card shall be paid within 30 days of the initial statement.~~
7. Any user found in violation of this policy will be subject to appropriate discipline.

Formatted: Indent: Left: 0.5", No bullets or numbering

Formatted: No bullets or numbering

Formatted: No bullets or numbering

Formatted: Indent: Left: 0.5", No bullets or numbering

Formatted: Indent: Left: 0.5", No bullets or numbering

Formatted: No bullets or numbering

Formatted: No bullets or numbering

8. Should a designated employee notify the Library of their intent to separate from service their name will be removed as an authorized card user and the decision for a replacement will be made by the Library Director.

~~8.9. Any benefits derived from the use of the credit/purchasing card shall be the property of the Canton Public Library.~~

~~\* Currently, the term "designated employees" refers to the Department Heads and the Building Supervisor.~~

Revision Approved by Board [5/15/1411/16/2023](#)

Board Motion # ~~14/5-15-323/11-16/x~~

(Original Motion: 97/8-20-2)

Formatted: Indent: Left: 0.5", No bullets or numbering

Formatted: Indent: Left: 0"

Formatted: Indent: Left: 0"

**D. DISBURSEMENTS**

1. The Accountant will prepare a check register for the monthly board packets.

All checks, ~~except petty cash or payroll checks,~~ must be signed by two signers: ~~the two being a combination of the Library Director and an /or any authorized dDepartment hHead or two2 authorized dDepartment hHeads. Any one of the above may sign petty cash. Payroll is signed automatically by the payroll processing company.~~

2.

3. ACH (automated clearing house) and EFT (electronic funds transactions) payments must be made in accordance with the ACH arrangements and EFT Policy.

4. Payroll is direct deposited by the payroll processing company. In the event that the payroll processing company must issue a check (such as a garnishment), the check is signed using the digital signatures of two (2) library authorized signers. A signature form must be completed and on file with the payroll processing company. This form must be updated when an authorized signer's employment is terminated, s leave the library.

Revision Approved by Board 06/14/202311/16/2023

Board Motion # 23/6-14-x23/11-16/x

1.

**Formatted:** Left, Line spacing: Multiple 1.15 li, Numbered + Level: 1 + Numbering Style: 1, 2, 3, ... + Start at: 2 + Alignment: Left + Aligned at: 0.25" + Indent at: 0.5"

**Formatted:** Underline

**Formatted:** Indent: Left: 0.5", No bullets or numbering

**Formatted:** Indent: Left: 0.5", No bullets or numbering

**Formatted:** No underline

**Formatted:** Numbered + Level: 1 + Numbering Style: 1, 2, 3, ... + Start at: 3 + Alignment: Left + Aligned at: 0.25" + Indent at: 0.5"

**Formatted:** No underline

**Formatted:** No underline

**Formatted:** No underline

**Formatted:** No underline

**Formatted:** No underline

**Formatted:** Justified

**Formatted:** No underline

**Formatted:** Indent: Left: -0.06", Hanging: 0.25", Line spacing: Multiple 1.15 li, No bullets or numbering

**Formatted:** Normal

**Formatted:** Font: Bold

~~E.~~ E. CASH MANAGEMENT and INVESTMENT POLICY

- ~~1.~~ 1. The Library Director is authorized to invest temporary cash surpluses for the Canton Public Library. The details, such as specific amount, length of time, and date are left to the discretion of the Library Director. ~~The amount to be invested will be that amount in excess of current needs.~~
- ~~2.~~ 2. The Library Director may consult with the Accountant, Library Board Treasurer and the Library's municipal banker.
- ~~2.~~
- ~~3.~~ 3. The Library Board agrees that the Library Director may invest in the following investment instruments: savings accounts, certificates of deposit (and similar short-term investments), treasury bills and notes, repurchase agreements and commercial paper as permitted by state statute.
- ~~3.~~
- ~~4.~~ 4. The principal depository for investment is JP Morgan Chase Bank, ~~Ford Canton Center Branch, Canton, MI 48187.~~
- ~~5.~~ 5. ~~The principal agent for investment is JP Morgan Chase – Trust Division.~~
- ~~6-5.~~ 6-5. The Library Director and/or Accountant will work with the broker to obtain the best interest rates and disburse the investments so that they are optimally insured.
- ~~6.~~ 6. The Library Board of Trustees will receive reports of investment transactions at the monthly Library Board meeting.

Revision Approved by Board 11/16/2023

~~7.~~ Board Motion # 23/11-16/x

**Commented [SA4]:** See attached investment policy

**Formatted:** Justified, No bullets or numbering

**Formatted:** Font: Bold, Underline

**Formatted:** Underline

**Formatted:** Font: Bold, Underline

**Formatted:** Font: Bold, Underline

**Commented [SA5]:** Is this defined? What are considered "temporary"?

**Formatted:** Underline

**Formatted:** Indent: Left: 0.5", No bullets or numbering

**Formatted:** Underline

**Formatted:** Left, Indent: Left: 0.5", Line spacing: Multiple 1.15 li, No bullets or numbering

**Formatted:** Indent: Left: 0.25"

**Formatted:** Underline

**Formatted:** Indent: Left: 0.5", No bullets or numbering

**Formatted:** Indent: Left: 0.25", Add space between paragraphs of the same style

**Formatted:** Underline

**Commented [DM6]:** Should we remove #s 4 & 5? Maybe combine into 1?

"The library's principal bank is JPMorgan Chase."

Removing 4 & 5 and not naming an actual bank gives us the option of moving to another bank if needed. We also wouldn't need to update policy if the bank's name changes in the future.

**Formatted:** Indent: Left: 0", First line: 0", Space After: 0 pt

**Formatted:** Normal, No bullets or numbering

**F. EXPENSE REIMBURSEMENT POLICY**

1. **The Canton Public Library will reimburse employees for legitimate expenses incurred while on library business.** Such expenses may be authorized by the Library Director or a department head if provided for in the budget. -All expenses must be substantiated, to the extent possible, by receipts to be eligible for reimbursement.
  - a. All charges for transportation, lodging, convention or seminar registration, and the purchase of small items should be documented.
  - b. The Accountant or designee will review all requests for reimbursement before submitting them to the appropriate department head and/or Library Director for approval and payment.
2. **Reimbursement for travel expenses:**
  - a. Authorized travel will be reimbursed at the current Federal government automobile use allowance per mile.
  - b. When driving to a long distance conference, reimbursement will be paid to a maximum equal to the round trip coach airfare to the destination.
3. **Requests for cash advances:**
  - a. An employee may request a cash advance prior to attending a library conference.
  - b. The amount requested may not exceed 100% of the total estimated expense.
  - c. Expense advances will be considered as advance against future salary.
  - d. All advances must be settled through submission of an expense report within ~~fourteen~~ (14)14 days after the termination of the event for which the advance was obtained.
  - e. If the expense report is not submitted within ~~fourteen~~ (14)14 days the advance will be deducted from the individual's salary check in a bi-weekly amount.
4. **Reimbursement for cash expenditures:**
  - a. Requests for reimbursement for all amounts must be submitted on an Mileage & Conference Expense Report form ~~Expense Report form~~.
5. **Wage and Salary Administration:**
  - a. See Employee Policy Handbook  
~~See Personnel Policy~~ Employee Policy Handbook.

Formatted: Normal, Indent: Left: 0.13", First line: 0.25", No bullets or numbering

Formatted: Font: Bold, Underline

Formatted: Indent: Left: 0.25"

Formatted: Indent: Left: 1", No bullets or numbering

Formatted: Indent: Left: 0.25"

Formatted: Indent: Left: 1", No bullets or numbering

Commented [SA7]: We may need some additional information on this. Does the employee always use personal funds and then seek reimbursement. For example, if a plane ticket were purchase, would that be put on the Library's card?

Formatted: Indent: Left: 0.25"

Formatted: Indent: Left: 1", No bullets or numbering

Formatted: Indent: Left: 0.25"

Field Code Changed

Formatted: Indent: Left: 1", No bullets or numbering

Formatted: Indent: Left: 0.25"

Formatted: No underline, Font color: Auto

Formatted: Indent: Left: 0"

Field Code Changed

Revision Approved by Board 11/16/2023  
Board Motion # 23/11-16/x



~~G-~~ **G. POLICY FOR AUTOMATED CLEARING HOUSE (ACH) ARRANGEMENTS AND ELECTRONIC FUNDS TRANSACTIONS OF FUNDS POLICY**

Formatted: Normal, No bullets or numbering  
Formatted: Font: Bold, Underline  
Formatted: Font: Bold, Underline

The following policy shall govern the use of ACH (Automated Clearing House) and EFT (electronic funds transactions) ~~and ACH arrangement~~ for the Canton Public Library.

**1. Definitions**

Formatted: Indent: Left: 0"

~~"Automated Clearing House"~~ or ACH means a national and governmental organization that has authority to process electronic payment, including, but not limited to, the national automated clearing house association and the Federal Reserve System.

An ~~"ACH arrangement"~~ means the agreement between the originator of the ACH transaction and the receiver of an ACH transaction.

Formatted: Font: Italic

An ~~"ACH transaction"~~ means an electronic payment, debit, or credit transfer processed through an automated clearinghouse.

Formatted: Font: Italic

An ~~"ACH policy"~~ means the procedures and internal controls as determined under this written policy developed and adopted by the Library Director.

Formatted: Font: Italic

**2. Authority to Enter into ACH Arrangements and Electronic Transfers of Public Funds.**

The Canton Public Library may enter into an ACH arrangement as provided by Public Act 738 of 2002, effective December 20, 2002.

The Canton Public Library shall not be a party to an ACH arrangement unless the Canton Public Library Board of Trustees has adopted a resolution to authorize electronic transactions and the Library Director has presented a written ACH policy to the ~~Canton Public Library~~ Board.

Commented [DM8]: Should this be removed? Do we have a resolution allowing us to use electronic transfers?

An ACH Arrangement under PA 738 of 2002 is not subject to the Revised Municipal Finance Act, Public Act 34 of 2001 (MCL 141.2101, *et seq.*), or to provisions of law or charter concerning the issuance of debt by a local unit.

**3. Responsibility for ACH Agreements**

The ~~Canton Public~~ Library Director and/or designee is responsible for the ~~Canton Public~~ Library's ACH agreements, including payment approval, accounting, reporting, ~~and and generally for~~ overseeing compliance with the ACH policy.

The Library Director or designee shall submit to the Library Board of Trustees documentation detailing the goods or services purchased, the cost of the goods or services, the date of payment, and the department levels serviced by each payment of public funds made by electronic transfer.

This report may be contained in the library's electronic ~~general ledger financial~~ software system or in a separate report to the Library Board.



**4. Internal Accounting Controls to Monitor Use of ACH Transactions Made by the Library**

The following system of internal accounting controls will be used to monitor the use of ACH transactions made by the Canton Public Library:

a. The Library Director and/or designee shall prepare a list of vendors authorized to be paid by ACH transaction.

~~a.~~  
b. The Accountant, Department Head – Business Services or designee initiates the ACH transaction upon receipt of an invoice included on the authorized ACH list approved by the Director and/or appropriate Department Heads/designee. ACH invoices must be approved before payment. ~~The Accountant signs the ACH invoice, which then acts as the warrant.~~

~~b.~~  
c. The Accountant or designee presents the ~~warrants (or check if a check is prepared in a double signature system), a list of bills/invoices~~ for payment ~~and a separate list of the electronic payments~~ for the Library Director, ~~or~~ appropriate Department Head/s or designee's approval prior to disbursement. Expenses in excess of \$25,000 which are not in the approved budget must be presented to the Canton Public Library Board of Trustees for approval.

~~c.~~  
d. Following Library Board, Library Director, ~~and~~ ~~and/or~~ ~~d~~Department hHead or designee approval, ~~the Director and Department head sign the ACH warrant, and~~ the Accountant or designee initiates the electronic transaction with the vendor, and makes the actual transfer of funds.

~~d.~~  
e. The Accountant shall retain all ACH transactions and invoice documents s for audit purposes.

~~f. The Accountant shall retain all invoices for audit purposes.~~

Revision Approved by Board 11/16/2023  
Board Motion # 23/11-16/x  
Adopted by Library Board May 19, 2005

Formatted: Indent: Left: 0.25"

Formatted: Indent: Left: 1", No bullets or numbering

Formatted: No bullets or numbering

Formatted: No bullets or numbering

Formatted: No bullets or numbering





**H. INVESTMENT POLICY**

Commented [SA9]: This is a repeal and replace

~~Canton Public Library Investment Policy effective June 18, 1998:~~

~~Whereas, Act 40 of the Public Acts of 1934, 1<sup>st</sup> Extra Session, as amended requires municipalities to deposit their public monies in certain financial institutions; and,~~

~~Whereas, Act 20 of the Public Acts of 1943 as amended designates authorized investments of municipalities; and,~~

~~Whereas, Act 367 of the Public Acts of 1982 authorizes municipalities to invest in pools established by financial institutions of this State; and,~~

~~Whereas, Enrolled Senate Bill No. 664 amended Public Act 20 and further specified approved actions to be taken by public corporations when investing funds; and,~~

~~Whereas, The Canton Public Library Board of Trustees authorizes its investment officer, the Library Director, to invest surplus monies in a prudent secure fashion in order to maximize interest earnings benefiting the Library and the community's taxpayers; and,~~

~~Whereas, The Canton Public Library Board of Trustees states that the following investment objectives, in priority order, will be applied in the management of the library's funds:~~

- ~~1. Safety – The primary objective of the Library's investment activities is the preservation of capital and protection of the investment principal.~~
- ~~2. Liquidity – The investment portfolio will remain sufficiently liquid so as to allow the Library to meet reasonably anticipated operating requirements.~~
- ~~3. Yield – The investment officer or delegate shall use the "prudent person" standard in managing the Library's portfolio in order to maximize yields on funds.~~

~~Whereas, It has been and continues to be the practice of the Canton Public Library to contract for an annual audit; and,~~

~~Whereas, It has been the past practice of the Canton Public Library, to have its Library Director make immediate investments of available balances while meeting daily cash flow demands of the library and conforming to all state and local statutes;~~

~~Therefore, Be It Resolved that the Library Director of the Canton Public Library be authorized and is hereby directed to invest available balances from time to time in accordance with Act 20 of the Public Acts of 1943 as amended by Enrolled Senate Bill 664 as follows:~~

- ~~1. Bonds, securities, and other obligations of the United States or an agency or instrument of the United States.~~

- ~~2. Certificates of deposit, savings accounts, deposit accounts, or depository receipts of a financial institution provided said institution complies with Subsection 2 of Bill 664.~~
- ~~3. In commercial paper rated prime at the time of purchase within the 2<sup>nd</sup> highest classifications established by not less than two (2) standard rating services and which will mature not more than 270 days after the date of purchase. Not more than 50% of any fund may be invested in commercial paper at any time.~~
- ~~4. In United States government or federal obligation repurchase agreements.~~
- ~~5. In banker's acceptance of United States banks.~~
- ~~6. Obligations of this state in any of its political subdivisions that at the time of purchase are rated as investment grade by not less than one (1) standard rating service.~~
- ~~7. Mutual funds composed of vehicles, which are legal for direct investment by local units of government in Michigan including securities whose intention is to maintain a net asset value of \$1.00 per share.~~
- ~~8. Investment pools organized under the Surplus Funds Investment Pool Act, 1982 PA 367, 129.111 to 129.118~~
- ~~9. Investment pools through an inter-local agreement under the Urban Cooperation Act of 1967, 1967 (ex Sess) PA 7, MeL 124.501 to 124.512.~~

~~Be It Further Resolved, That the Library Director shall report to the Canton Public Library Board of Trustees on all allocation of investments, and financial institutions used by the Library shall be provided a copy of the Library Investment Policy and amendments currently in effect.~~

~~Be It Further Resolved, That this investment policy shall be adopted by the Canton Public Library Board.~~

~~Be It Further Resolved, That this investment policy becomes effective on June 18, 1998, the day following adoption by the Canton Public Library Board.~~

1. It is the policy of the Canton Public Library ("Library") to invest public funds in a manner which will provide the highest investment return with the maximum security while meeting the daily cash flow demands of the entity and conforming to all state statutes and Library policies governing the investment of public funds.

1. This Investment Policy ("Policy") applies to all transactions involving the financial assets and related activity of the Library except for any financial asset or money that is otherwise subject to a public act or bond authorizing ordinance or resolution that permits investment in fewer than all the investment options listed in this Policy or imposes one or more conditions upon an investment listed in this Policy. Further, this Policy does not apply to any funds which are governed by an act other than 1943 PA 20, the Investment of Surplus Funds of Political Subdivisions Act ("Act 20").

2.

Formatted: Indent: Left: 0", Hanging: 1.5"

Formatted: Indent: Left: 0.5", No bullets or numbering

Formatted: Font: (Default) +Body (Calibri)

Formatted: Indent: Left: 0.5", No bullets or numbering

3. Funds of the Library will be invested in accordance with Act 20, as amended, and in accordance with the following objectives in order of priority:

a. ~~Safety - Safety~~ ~~Safety~~ of principal is the foremost objective of the investment program. Investments shall be undertaken in a manner that seeks to ensure the preservation of capital and preservation of investment in the overall portfolio.

Formatted: Indent: Left: 0.75", Numbered + Level: 1 + Numbering Style: a, b, c, ... + Start at: 1 + Alignment: Left + Aligned at: 0.5" + Indent at: 0.75"

A. Diversification - The investments shall be diversified by specific maturity dates, individual financial institution(s) or a specific class of securities in order that potential losses on individual securities do not exceed the income generated from the remainder of the portfolio.

Formatted: Indent: Left: 1", No bullets or numbering

Formatted: Font: (Default) +Body (Calibri)

Formatted: Indent: Left: 0.75"

b.

Formatted: Indent: Left: 0.75", Numbered + Level: 1 + Numbering Style: a, b, c, ... + Start at: 1 + Alignment: Left + Aligned at: 0.5" + Indent at: 0.75"

Formatted: Font: (Default) +Body (Calibri)

c. Liquidity - The investment portfolio will remain sufficiently liquid to meet all operating requirements which might be reasonably anticipated.

Formatted: Indent: Left: 1", No bullets or numbering

Formatted: Font: (Default) +Body (Calibri)

d. Return on Investment - The investment portfolio shall be designed with the objective of obtaining a rate of return throughout budgetary and economic cycles, taking into account the investment risk constraints and cash flow characteristics of the portfolio.

Formatted: Indent: Left: 0.75", Numbered + Level: 1 + Numbering Style: a, b, c, ... + Start at: 1 + Alignment: Left + Aligned at: 0.5" + Indent at: 0.75"

Formatted: Indent: Left: 1", No bullets or numbering

Formatted: Font: (Default) +Body (Calibri)

4. Authority to manage the investment program is derived from state law, including Act 20, as amended, and the City, Village and Township Libraries Act 1877 PA 164. Management responsibility for the investment program is hereby delegated to the Library Board, which shall establish procedures and internal controls for the operation of the investment program, consistent with the Investment Policy. The Library Board shall communicate and provide a copy of this Policy to the Township Treasurer. No person may engage in investment transactions except as provided under the terms of this Policy and the procedures established by the Library Board. The Library Board shall be responsible for all transactions undertaken and shall establish a system of controls to regulate the activities of subordinate officials. The Library Board, after approval by the Library Board, may hire consultants, including a bookkeeper, to assist with Library investments.

Formatted: Indent: Left: 0.75", Numbered + Level: 1 + Numbering Style: a, b, c, ... + Start at: 1 + Alignment: Left + Aligned at: 0.5" + Indent at: 0.75"

Formatted: Font: (Default) +Body (Calibri)

Formatted: Left, Indent: Left: 0.5", No bullets or numbering

5. In accordance with Act 20, as amended, the surplus funds of the Library may be invested as follows:

Formatted: Indent: Left: 0.5", No bullets or numbering

a. Bonds, securities, and other obligations of the United States or an agency or instrumentality of the United States.

Formatted: Indent: Left: 0.75", Numbered + Level: 1 + Numbering Style: a, b, c, ... + Start at: 1 + Alignment: Left + Aligned at: 0.5" + Indent at: 0.75"

Formatted: Indent: Left: 1", No bullets or numbering

b. Certificates of deposit, savings accounts, deposit accounts, or depository receipts of a financial institution, but only if the financial institution is eligible to be a depository of funds belonging to the state under a law or rule of this state or the United States. In addition, the Library Board by resolution may authorize its investment officer to invest the funds of the Library in certificates of deposit or depository accounts in accordance with all of the following conditions:

**Formatted:** Indent: Left: 0.75", Numbered + Level: 1 + Numbering Style: a, b, c, ... + Start at: 1 + Alignment: Left + Aligned at: 0.5" + Indent at: 0.75"

i. Certificates of deposit in accordance with all of the following conditions:

**Formatted:** Font: (Default) +Body (Calibri)

i. The funds are initially invested through a financial institution that is not ineligible to be a depository of surplus funds belonging to this state under section 6 of 1855 PA 105, MCL 21.146.

**Formatted:** Left, Indent: Left: 0.5", No bullets or numbering

**Formatted:** Tab stops: 1.56", Left + Not at 1.5"

**Formatted:** Indent: Left: 1.5", No bullets or numbering, Tab stops: 1.5", Left

**Formatted:** Font: (Default) +Body (Calibri)

i. The financial institution arranges for the investment of the funds in certificates of deposit in one (1) or more insured depository institutions, as defined in 12 USC 1813, or one (1) or more insured credit unions, as defined in 12 USC 1752, for the account of the public corporation.

**Formatted:** Indent: Left: 1.63", Tab stops: 1.88", Left + Not at 1.75"

**Formatted:** Indent: Left: 1.88", Tab stops: 1.88", Left

**Formatted:** Font: (Default) +Body (Calibri)

**Formatted:** Indent: Left: 1.63", Numbered + Level: 1 + Numbering Style: i, ii, iii, ... + Start at: 1 + Alignment: Right + Aligned at: 0.25" + Indent at: 0.5", Tab stops: 1.88",

ii. The full amount of the principal and any accrued interest of each certificate of deposit is insured by an agency of the United States.

**Formatted:** Indent: Left: 1.63", Tab stops: 1.88", Left

**Formatted:** Left, Indent: Left: 1.63", Numbered + Level: 1 + Numbering Style: i, ii, iii, ... + Start at: 1 + Alignment: Right + Aligned at: 0.25" + Indent at: 0.5", Tab stops:

iii. The financial institution acts as custodian for the public corporation with respect to each certificate of deposit.

**Formatted:** Indent: Left: 1.63", Tab stops: 1.88", Left

**Formatted:** Left, Indent: Left: 1.63", Numbered + Level: 1 + Numbering Style: i, ii, iii, ... + Start at: 1 + Alignment: Right + Aligned at: 0.25" + Indent at: 0.5", Tab stops:

**Formatted:** Font: (Default) +Body (Calibri)

iv. At the same time that the funds of the Library are deposited and the certificate or certificates of deposit are issued, the financial institution receives an amount of deposits from customers of other insured depository institutions or insured credit unions equal to or greater than the amount of the funds initially invested by the public corporation through the financial institution.

**Formatted:** Font: (Default) +Body (Calibri)

Deposit accounts of a financial institution that meet all of the following conditions:

**Formatted:** Indent: Left: 2", No bullets or numbering

**Formatted:** Left, Indent: Hanging: 0.25", Numbered + Level: 3 + Numbering Style: I, II, III, ... + Start at: 1 + Alignment: Right + Aligned at: 1.38" + Indent at: 1.5"

ii.

**Formatted:** Font: (Default) +Body (Calibri)

The funds are initially deposited in a financial institution that is not ineligible to be a depository of surplus funds belonging to this state under section 6 of 1855 PA 105, MCL 21.146.

Formatted: Font: (Default) +Body (Calibri)

Formatted: Indent: Left: 1.63"

i.

Formatted: Font: (Default) +Body (Calibri)

Formatted: Indent: Left: 1.63", Numbered + Level: 1 + Numbering Style: i, ii, iii, ... + Start at: 1 + Alignment: Right + Aligned at: 0.25" + Indent at: 0.5"

The financial institution arranges for the deposit of the funds in deposit accounts in one (1) or more insured depository institutions, as defined in 12 USC 1813, or one (1) or more insured credit unions, as defined in 12 USC 1752, for the account of the public corporation.

Formatted: Left, Indent: Left: 1.88", No bullets or numbering

ii.

Formatted: Indent: Left: 1.88"

Formatted: Indent: Left: 1.63", Numbered + Level: 1 + Numbering Style: i, ii, iii, ... + Start at: 1 + Alignment: Right + Aligned at: 0.25" + Indent at: 0.5"

The full amount of the principal and any accrued interest of each deposit account is insured by an agency of the United States.

Formatted: Left, Indent: Left: 1.63", Numbered + Level: 1 + Numbering Style: i, ii, iii, ... + Start at: 1 + Alignment: Right + Aligned at: 0.25" + Indent at: 0.5"

iii.

Formatted: Indent: Left: 1.63"

The financial institution acts as custodian for the public corporation with respect to each deposit account.

Formatted: Left, Indent: Left: 1.63", Numbered + Level: 1 + Numbering Style: i, ii, iii, ... + Start at: 1 + Alignment: Right + Aligned at: 0.25" + Indent at: 0.5"

iv. On the same date that the funds of the Library are deposited under subdivision b) above, the financial institution receives an amount of deposits from customers of other insured depository institutions or insured credit unions equal to or greater than the amount of the funds initially deposited by the Library in the financial institution.

Formatted: Font: (Default) +Body (Calibri)

Commercial paper rated at the time of purchase within the two (2) highest classifications established by not less than two (2) standard rating services and that matures not more than 270 days after the date of purchase.

Formatted: Indent: Left: 2", No bullets or numbering

Formatted: Font: (Default) +Body (Calibri)

c.

Formatted: Font: (Default) +Body (Calibri)

Formatted: Indent: Left: 1", No bullets or numbering

Formatted: Indent: Left: 0.75", Numbered + Level: 1 + Numbering Style: a, b, c, ... + Start at: 1 + Alignment: Left + Aligned at: 0.5" + Indent at: 0.75"

Repurchase agreements consisting of instruments listed in subdivision A. above. Repurchase agreements must be executed by the bank or dealer and shall be negotiated only with dealers or financial institutions with whom the Library has negotiated a master repurchase agreement approved by the Library's legal counsel.

Formatted: Left, Indent: Left: 0.5", No bullets or numbering

Formatted: Indent: Left: 0.75", Numbered + Level: 1 + Numbering Style: a, b, c, ... + Start at: 1 + Alignment: Left + Aligned at: 0.5" + Indent at: 0.75"

d.

Formatted: Indent: Left: 0.75", No bullets or numbering

Bankers' acceptances of United States Banks.

Formatted: Indent: Left: 0.75", Numbered + Level: 1 + Numbering Style: a, b, c, ... + Start at: 1 + Alignment: Left + Aligned at: 0.5" + Indent at: 0.75"

Formatted: Indent: Left: 1", No bullets or numbering



f. Obligations of the State of Michigan or any of its political subdivisions that at the time of purchase are rated as investment grade by not less than one (1) standard rating service.

**Formatted:** Indent: Left: 0.75", Numbered + Level: 1 + Numbering Style: a, b, c, ... + Start at: 1 + Alignment: Left + Aligned at: 0.5" + Indent at: 0.75"

**Formatted:** Font: (Default) +Body (Calibri)

**Formatted:** Indent: Left: 1", No bullets or numbering

**Formatted:** Indent: Left: 0.75", Numbered + Level: 1 + Numbering Style: a, b, c, ... + Start at: 1 + Alignment: Left + Aligned at: 0.5" + Indent at: 0.75"

g. Mutual funds registered under the Investment Company Act of 1940, Title I of chapter 686, 54 Stat. 789, 15 U.S.C. 80a-1 to 80a-3 and 80a-4 to 80a-64, with authority to purchase only investment vehicles that are legal for direct investment by a public corporation. The authorization to invest in mutual funds includes securities whose net asset value per share may fluctuate on a periodic basis. However, a mutual fund is not disqualified as a permissible investment solely by reason of the following:

i. The purchase of securities on a when-issued or delayed delivery basis.

**Formatted:** Indent: Left: 0.75", No bullets or numbering

The ability to lend portfolio securities as long as the mutual fund receives collateral at all times equal to at least 100% of the value of the securities loaned.

**Formatted:** Indent: Left: 1.25", Hanging: 0.25", Numbered + Level: 1 + Numbering Style: I, II, III, ... + Start at: 1 + Alignment: Right + Aligned at: 0.75" + Indent at: 1.25"

**Formatted:** Indent: Left: 1.25", Hanging: 0.25"

ii.

**Formatted:** Font: (Default) +Body (Calibri)

**Formatted:** Indent: Left: 1.25", Hanging: 0.25", Numbered + Level: 1 + Numbering Style: I, II, III, ... + Start at: 1 + Alignment: Right + Aligned at: 0.75" + Indent at: 1.25"

iii. The limited ability to borrow and pledge a like portion of the portfolio's assets for temporary or emergency purposes.

**Formatted:** Indent: Left: 1.25", No bullets or numbering

h. Obligations described in 5A through 5G above if purchased through an interlocal agreement under state law (Urban Cooperation Act of 1967) e.g., the MBIA Michigan CLASS program.

**Formatted:** Indent: Left: 0.75", Numbered + Level: 1 + Numbering Style: a, b, c, ... + Start at: 1 + Alignment: Left + Aligned at: 0.5" + Indent at: 0.75"

**Formatted:** Font: (Default) +Body (Calibri)

**Formatted:** Indent: Left: 1", No bullets or numbering

i. Investment pools organized under the Local Government Investment Pool Act, 1985 PA 121 and the Surplus Funds Investment Pool Act, 1982 PA 367.

**Formatted:** Indent: Left: 0.75", Numbered + Level: 1 + Numbering Style: a, b, c, ... + Start at: 1 + Alignment: Left + Aligned at: 0.5" + Indent at: 0.75"

**Formatted:** Font: (Default) +Body (Calibri)

**Formatted:** Indent: Left: 0.5", No bullets or numbering

6. All security transactions, including collateral for repurchase agreements and financial institution deposits, entered into by the Library shall be on a cash (or delivery vs. payment) basis. Securities may be held by a third-party custodian designated by the Treasurer and evidenced by safekeeping receipts as determined by the Treasurer.

**Formatted:** Font: (Default) +Body (Calibri)

**Formatted:** Indent: Left: 0.5", No bullets or numbering

7. Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation but for investment, considering the probable safety of their capital as well as the probable income to be derived.

**Formatted:** Font: (Default) +Body (Calibri)

**Formatted:** Indent: Left: 0.5", No bullets or numbering

8. The Treasurer may elect to have certificates and other evidence of investments held by a financial institution and sufficient documentation and acknowledgment of investments held on behalf of the Library, provided that such documentation is provided on a quarterly basis. The

Treasurer shall provide a quarterly report to the governing body concerning the investment of funds.

9. The Treasurer shall comply with all statutes related to public fund investments. Any provision of this Policy in conflict with state law, as amended from time to time, is void.

**Formatted:** Font: (Default) +Body (Calibri)

**Formatted:** Indent: Left: 0.5", No bullets or numbering

**Formatted:** Font: (Default) +Body (Calibri)

**Formatted:** Normal, No bullets or numbering

**Formatted:** Indent: Left: 0.75", Line spacing: Multiple 1.15  
li

Adopted by Library Board June 17, 1998Revision Approved by Board 11/16/2023  
Board Motion No. ~~6/98-17-1~~ # 23/11-16-xx

**Formatted:** Font: Bold

**Formatted:** Indent: Left: 0", Line spacing: Multiple 1.15 li, Numbered + Level: 1 + Numbering Style: A, B, C, ... + Start at: 1 + Alignment: Left + Aligned at: 0.19" + Indent at: 0.44"

**I. CAPITAL ASSETS POLICY**

**General Guidelines**

The Canton Public Library (“Library”) establishes this Capital Asset Policy (“Policy”) to provide accountability and safeguard its capital assets.

1. The Library will maintain a capital asset system (“System”). The System will maintain information sufficient to enable the Library to:

- a. Identify and manage its assets.
- b. Generate year-end financial statements according to generally accepted accounting principles (“GAAP”).
- c. Adhere to this Policy.

2. Purpose: To establish a standard policy by which fixed assets will be capitalized.

**Identifying Capital (Fixed) Assets Definitions:**

a. Capital Assets. Capital Assets means tangible assets of the Library with an estimated useful life exceeding one accounting period (one year) and an initial cost equal to or exceeding its category’s capitalization threshold (provided below). A Capital Asset’s historic cost or estimated historic cost will be carried on the balance sheet of the Library, and capitalized or depreciated until the asset is retired under this Policy.

b. Controlled Assets. Controlled Assets means any tangible assets with an estimated useful life exceeding one accounting period (one year) and an initial cost of less than its applicable Capitalization Threshold. Any Controlled Asset’s historic cost or estimated historic cost will be reflected as an expense of the Library in the year that controlled asset is acquired.

c. Fixed Assets. Fixed Assets includes Capital Assets and Controlled Assets, except as provided under this Policy. All assets meeting the definition of a fixed asset will be considered a long-term asset and recorded in the System. Fixed assets should be timely and accurately recorded. The Library will establish an internal control structure that provides reasonable assurance of effective and efficient operations, reliable financial reporting, and compliance with applicable laws and regulations.

Formatted: Left, Indent: Left: 0", Line spacing: Multiple 1.15 li, Numbered + Level: 1 + Numbering Style: A, B, C, ... + Start at: 1 + Alignment: Left + Aligned at: 0.19" + Indent at: 0.44"

Commented [SA10]: I have provided a new policy for your consideration.

Formatted: Font: Bold, Underline

Formatted: Font: Bold

Formatted: Normal, No bullets or numbering

Formatted: Font: Bold, Underline

Formatted: Justified

Formatted: Indent: Left: 0.25", Hanging: 0.25"

Formatted: Font: (Default) +Body (Calibri), Font color: Text 1

Formatted: List Paragraph, Indent: Left: 0.75", Numbered + Level: 1 + Numbering Style: a, b, c, ... + Start at: 1 + Alignment: Left + Aligned at: 1.5" + Indent at: 1.75"

Formatted: List Paragraph, Indent: First line: 0"

Formatted: Justified, Indent: Left: 0.25", Hanging: 0.25", Tab stops: 0.25", Left

Formatted: Font: Not Bold

Formatted: Tab stops: 0.25", Left

Formatted: Font: Not Bold

Formatted: Indent: Hanging: 0.25", Tab stops: 0.25", Left

Formatted: Indent: Left: 0.75", Numbered + Level: 5 + Numbering Style: a, b, c, ... + Start at: 1 + Alignment: Left + Aligned at: 4.25" + Indent at: 4.5"

Formatted: Font: (Default) Calibri, Font color: Auto

Formatted: Indent: Left: 1", No bullets or numbering

Formatted: Indent: Left: 0.75", Numbered + Level: 5 + Numbering Style: a, b, c, ... + Start at: 1 + Alignment: Left + Aligned at: 4.25" + Indent at: 4.5"

Formatted: Font: (Default) Calibri, Font color: Auto, Border: (No border)

Formatted: Left, Indent: Left: 1", Space After: 10 pt, No bullets or numbering

Formatted: Indent: Left: 0.75", Numbered + Level: 5 + Numbering Style: a, b, c, ... + Start at: 1 + Alignment: Left + Aligned at: 4.25" + Indent at: 4.5"

Formatted: Font: (Default) Calibri, Font color: Auto, Border: (No border)

Formatted: Indent: Left: 1", No bullets or numbering

d. Library Materials. Library Materials includes books, magazines, manuscripts, electronic files, and recorded materials, including audiobooks and music.

**Formatted:** Indent: Left: 0.75", Numbered + Level: 5 + Numbering Style: a, b, c, ... + Start at: 1 + Alignment: Left + Aligned at: 4.25" + Indent at: 4.5"

e. Historic Cost. Historic cost means the cash or fair market value equivalent price exchanged for goods and services on the date acquired. Land, buildings, and equipment are common examples of items recognized whose cost is determined by historic cost. The application of historic cost principles to certain classes of assets are described more fully below.

**Formatted:** Font: (Default) Calibri, Font color: Auto, Border: (No border)

**Formatted:** Left, Indent: Left: 1", Space After: 10 pt, No bullets or numbering

2. The Library Director, department heads and accountant will work collectively to maintain the library's capital asset replacement schedule to assist in preparing the annual budget for the capital/fixed asset budget. The Accountant or designee will manage the Fixed Assets System. The Accountant or designee will be responsible for the Library's assets and ensuring control of assets and compliance with the Library's purpose and the provisions of this Policy. The Accountant will be responsible for determining which assets require control, unless that responsibility is delegated to another person in writing. The Accountant may allocate control of assets to an automated system at his or her discretion.

**Formatted:** Justified

3.

**Formatted:** Font: (Default) Calibri, Font color: Auto

4. Assets – General Assets of the Library will be capitalized according to the following Capitalization Thresholds:

**Formatted:** Font: (Default) Calibri, Font color: Auto

**Formatted:** Indent: Left: 0.5", No bullets or numbering

**Formatted:** Numbered + Level: 1 + Numbering Style: 1, 2, 3, ... + Start at: 2 + Alignment: Left + Aligned at: 0.25" + Indent at: 0.5"

<u>Category</u>	<u>Threshold</u>
<u>Land</u>	<u>\$0</u>
<u>Land Improvements</u>	<u>\$7,500</u>
<u>Building, Fixtures and Improvements</u>	<u>\$7,500</u>
<u>Furniture and Equipment</u>	<u>\$7,500</u>
<u>Hardware</u>	<u>\$7,500</u>
<u>Software</u>	<u>\$7,500</u>
<u>Library Materials</u>	<u>\$0 – Treated Collectively</u>
<u>Vehicles</u>	<u>\$7,500</u>

**Formatted:** Indent: Left: 0.69"

**Formatted:** Font: Bold

**Formatted Table**

a. Land. The Library will capitalize all land acquisitions, regardless of cost. Original cost of land will include the full value given to the seller. Capitalization of land costs include, but are not limited to: (i) original contract price; (ii) brokers' commissions; (iii) legal fees for examining and recording title; (iv) title guarantee insurance policies; (v) real estate surveys; (vi) options when exercised; (vii) special paving assessments; (viii) the cost of preparing the land for its particular use, including excavation, grading, or filling of land and razing of an old building; (ix) cost of cancelling an unexpired lease; (x) payment of

**Formatted:** List Paragraph, Add space between paragraphs of the same style

**Formatted:** Indent: Left: 0.75", Numbered + Level: 1 + Numbering Style: a, b, c, ... + Start at: 1 + Alignment: Left + Aligned at: 0.25" + Indent at: 0.5"

noncurrent taxes accrued on the land at date of purchase, if payable by purchaser; and (xi) wages, salary, benefits, or other compensation of any employees, contractors, or third-parties incurred in connection with acquisition.

Formatted: Font: (Default) Calibri, Font color: Auto

1. If the land is purchased for the purpose of constructing a building, all costs incurred up to the excavation for the new building should be considered land costs. Removal of an old building, clearing, grading, and filling are considered land costs because they are necessary to get the land in condition for its intended purpose. Any proceeds obtained in the process of getting the land ready for its intended use, such as salvage receipts on the demolition of the old building or the sale of cleared timber, are treated as reductions in the price of the land.

Formatted: Indent: Left: 1.25", Numbered + Level: 2 + Numbering Style: I, II, III, ... + Start at: 1 + Alignment: Right + Aligned at: 0.75" + Indent at: 1"

b. Land Improvements. Land Improvements include improvements to land or real estate, attached or not easily removed, exclusive of buildings, with a life expectancy greater than one year. Examples include excavation, non-infrastructure utility installation, driveways, sidewalks, parking lots, flagpoles, retaining walls, fencing, outdoor lighting, and other non-building improvements intended to make the land ready for its intended purpose. Improvements to Land do not include roads, streets, or other assets that are valuable only to the public.

Formatted: Indent: Left: 0.75", Numbered + Level: 1 + Numbering Style: a, b, c, ... + Start at: 1 + Alignment: Left + Aligned at: 0.25" + Indent at: 0.5"

1. Expenditures for land improvements that do not deteriorate with use or passage of time are additions to the cost of land and are generally not exhaustible, and therefore not depreciable. Infrastructure assets are defined as long-lived capital assets that normally are stationary in nature and normally can be preserved for a significantly greater number of years than most capital assets. Examples of infrastructure assets include roads, bridges, tunnels, drainage systems, water and sewer systems, dams, and lighting systems. Improvements to infrastructure or land improvements which extend the useful life or capacity of the asset and meet capitalization thresholds will be capitalized as a separate asset/component and depreciated over its estimated useful life.

Formatted: Font: (Default) +Body (Calibri), Font color: Text 1

Formatted: Indent: Left: 1.25", Numbered + Level: 2 + Numbering Style: I, II, III, ... + Start at: 1 + Alignment: Right + Aligned at: 0.75" + Indent at: 1"

c. Buildings, Fixtures and Improvements. The Library will capitalize buildings, fixtures and improvements at their full cost. The full cost capitalized for any Building, fixture and improvement will include: (i) original contract price; (ii) items designed or purchased exclusively for the building; (iii) expenses related to preparation of plans, specifications, blueprints, and architectural or engineering fees; (iv) bond issuance fees; (v) interest costs (while under construction); (vi) accounting costs (if material); (vii) costs directly attributable to the construction of the building, including remodeling, reconditioning, or alteration to make a building fit for its intended purpose; (viii) building permits; and (ix) temporary facilities used during construction.

Formatted: Indent: Left: 0.75", Numbered + Level: 1 + Numbering Style: a, b, c, ... + Start at: 1 + Alignment: Left + Aligned at: 0.25" + Indent at: 0.5"

Formatted: Font: (Default) Calibri, Font color: Auto

Improvements to Assets (Other than Land). Improvements to Assets means the cost of improvements, renovations, or changes to existing buildings. Improvements to furniture and equipment or improvements other than to buildings will be capitalized only if the change meets the following conditions:

**Formatted:** Indent: Left: 1.25", Numbered + Level: 1 + Numbering Style: A, B, C, ... + Start at: 1 + Alignment: Left + Aligned at: 0.19" + Indent at: 0.44"

E.

- i. 1. The total cost exceeds \$7,500.
- ii. 2. The asset's useful life is extended two years or more.
- iii. 3. The improvement or renovation exceeds ordinary or routine repairs and maintenance.

**Formatted:** Indent: Left: 1.75", Hanging: 0.25", Numbered + Level: 3 + Numbering Style: i, ii, iii, ... + Start at: 1 + Alignment: Right + Aligned at: 1.38" + Indent at: 1.88"

**Formatted:** Font: (Default) +Body (Calibri), Font color: Text 1

d. Furniture and Equipment. Furniture and Equipment will be capitalized at full cost which includes all shipping/handling and delivery fees.

**Formatted:** Font: Italic

e. Hardware. Hardware is defined as moveable property (i.e. machinery, computers, etc.). Component systems that form one working system are combined for capitalization purposes. Additions to hardware that are permanently connected to existing hardware will be capitalized if the cost exceeds \$7,500.

**Formatted:** Indent: Left: 0.75", Numbered + Level: 1 + Numbering Style: a, b, c, ... + Start at: 1 + Alignment: Left + Aligned at: 0.25" + Indent at: 0.5"

**Formatted:** Font: Italic

f. Software. Software will be considered a Capital Asset if the cost exceeds \$7,500. Software cost includes all fees associated with the software installation. Costs associated with maintenance and customer support are considered expenditures and will not be capitalized.

**Formatted:** Font: Not Italic

g. Library Materials. The aggregate of all Library Materials with a useful life of more than one year, regardless of original cost, will be considered a Capital Asset. The Library will acquire, transfer, and dispose of Library Materials according to the Library's policy.

**Formatted:** Font: Not Italic

h. Vehicles. Vehicles will be capitalized at full cost, including license fees and delivery. Annual license fees will be expensed.

**Formatted:** Font: (Default) Calibri, Font color: Auto

**Formatted:** Font: (Default) Calibri, Font color: Auto

5. Recording and Accounting - The cost of property, plant, and equipment includes all expenditures necessary to make an asset ready for use (such as delivery, installation, calibration, set-up, programming, and placement in service). For purposes of recording capital assets of the Library, the valuation of assets will be determined by historic cost as of the date acquired or constructed. If historic cost information is not available, assets are recorded at estimated historic cost by calculating current replacement cost and deflating the cost using the appropriate price-level index.

**Formatted:** Font: (Default) +Body (Calibri), 11 pt

**Formatted:** Justified, Line spacing: Multiple 1.15 li, Numbered + Level: 1 + Numbering Style: 1, 2, 3, ... + Start at: 2 + Alignment: Left + Aligned at: 0.25" + Indent at:

**Formatted:** Font: 11 pt

Historic cost will be substantiated by invoices or other adequate records evidencing the cost, date, and form of consideration for any acquired asset. The Accountant or designee will maintain a register of assets that provides a detailed record of the capital assets of the Library and retain all substantiating records for at least four years.

**Formatted:** Indent: Left: 0.5"

Depreciation and Useful Life. Pursuant to GASB Statement No. 34, except for Library Materials, depreciation will be recorded for capital assets using straight-line depreciation over the useful life

**Formatted:** Justified, Indent: Left: 0.5", Don't add space between paragraphs of the same style, Line spacing: Multiple 1.15 li

**Formatted:** Indent: Left: 0.5"

of assets, applying an annual convention, and depreciating down to applicable salvage value. Library Materials will be collectively depreciated according to the composite method of depreciation (i.e., annual depreciation is equal to historical cost divided by estimated useful life).

Formatted: Justified, Indent: Left: 0.5", Don't add space between paragraphs of the same style, Line spacing: Multiple 1.15 li

The Accountant or designee will assign an estimated useful life to all assets for the purposes of recording depreciation. The table below will determine lives for most assets. Asset lives will be adjusted as necessary depending on the present condition and use of the asset and based on how long the asset is expected to meet current service demands. Adjustments should be properly documented.

The applicable useful life of each asset class follows:

Formatted: Indent: Left: 0.5", No bullets or numbering

Formatted: List Paragraph, Indent: Left: 0"

CATEGORY	USEFUL LIFE
Land	Indefinite (non-depreciable)
Construction in Progress	Indefinite (non-depreciable)
Land Improvements	10-30 years
Building, Fixtures and Improvements	10-60 years
Furniture and Equipment	5-10 years
Hardware and Software	3-10 years
Library Materials (excluding art/treasure, below)	7 years
Vehicles	5 years
Works of Art, Historical Treasures, Artifacts, etc.	Indefinite (non-depreciable)

Formatted Table

6. Safeguarding Assets – The Library Director, Department Head – Business Services and Accountant will design, implement, and maintain accounting controls that provide reasonable assurances of the following:

Formatted: Numbered + Level: 1 + Numbering Style: 1, 2, 3, ... + Start at: 2 + Alignment: Left + Aligned at: 0.25" + Indent at: 0.5"

Formatted: Font: (Default) Calibri, Font color: Auto

a. Detailed Records. Books and records will be kept and maintained with sufficient detail to assure accountability for library-owned assets.

Formatted: Indent: Left: 0.75", Numbered + Level: 1 + Numbering Style: a, b, c, ... + Start at: 1 + Alignment: Left + Aligned at: 0.5" + Indent at: 0.75"

Formatted: Font: (Default) Calibri, Font color: Auto

a. Comparison. At least every two years, the Library will carry out a full recorded accounting and inventory of assets to be compared against the previous accounting. The Library will take appropriate action with respect to any changes or discrepancies, as determined in the reasonable discretion of the Business Manager.

Formatted: Indent: Left: 1", No bullets or numbering

Formatted: Indent: Left: 0.75"

b.

Formatted: Font: (Default) Calibri, Font color: Auto

c. Fixed Assets. Each fixed asset item (including machinery, equipment, vehicles, and furniture) will be assigned an asset number and identified with a fixed asset tag. Inventory will be reviewed annually and as major renovations occur to determine if any assets should be removed from the fixed asset system.

Formatted: Indent: Left: 1", No bullets or numbering

Formatted: Font: Italic

Formatted: Indent: Left: 0.75"



~~Fixed Assets. Each fixed asset item (including machinery, equipment, vehicles, and furniture) will be assigned an asset number and identified with a fixed asset tag. Inventory will be reviewed annually and as major renovations occur to determine if any assets should be removed from the fixed asset system.~~

Formatted: Numbered + Level: 1 + Numbering Style: a, b, c, ... + Start at: 1 + Alignment: Left + Aligned at: 0.5" + Indent at: 0.75"

Formatted: Font: (Default) +Body (Calibri), Font color: Text 1

Formatted: List Paragraph, Left, Add space between paragraphs of the same style

Formatted: Strikethrough

Assets will be regarded as capitalized when all of the following criteria are met:

Formatted: Justified

~~1. Assets purchased, built or leased that have useful lives of one year or more and~~

Formatted: Justified, Numbered + Level: 1 + Numbering Style: 1, 2, 3, ... + Start at: 1 + Alignment: Left + Aligned at: 0.25" + Indent at: 0.5"

~~2. The cost of the asset (including installation and architect/design fees) is at least \$7,500.~~

Formatted: Justified

~~• Furniture \$2,500(1.)~~

Formatted: Justified, Numbered + Level: 1 + Numbering Style: 1, 2, 3, ... + Start at: 1 + Alignment: Left + Aligned at: 0.25" + Indent at: 0.5"

~~• Land Improvements \$5,000 Equipment \$2,500~~

Formatted: Justified

~~Equipment is defined as moveable property; i.e. machinery, computers, etc. that is not a replacement part. Component systems that form one working equipment system are combined for capitalization purposes.\* Additions to equipment that are permanently connected to existing equipment are also defined as equipment and should be capitalized if over \$2,500.~~

Formatted: Justified, Bulleted + Level: 1 + Aligned at: 0.75" + Indent at: 1"

Formatted: Justified

~~\*Component systems include proprietary components for capitalization purposes not components such as monitors, keyboards and mice.~~

Formatted: Justified, Bulleted + Level: 1 + Aligned at: 0.75" + Indent at: 1"

Formatted: Font: Italic

Formatted: Justified

~~• Building Improvements \$5,000 Component systems do not include auxiliary items such as monitors, keyboards or mice.~~

Formatted: Font: Italic

Formatted: Indent: Left: 0.5", Space After: 10 pt, Line spacing: Multiple 1.15 li, No bullets or numbering

~~• Land Improvements \$5,000~~

Formatted: Indent: Left: 0.5", Space After: 10 pt, Line spacing: Multiple 1.15 li

~~• Books \$500 Entered as an aggregate at year end~~

Formatted: Indent: Left: 0.5", Space After: 10 pt, Line spacing: Multiple 1.15 li, No bullets or numbering

Formatted: Justified

~~• Software The Library will regard purchased software programs as fixed assets subject to the above equipment capitalization policy. Costs associated with maintenance and customer support are considered expenditures and will not be capitalized. Software acquisitions will be capitalized if the aggregate cost of the software for all users exceeds \$2,500.~~

Formatted: Font: Not Italic

~~Assets purchased in quantity whose individual costs are less than \$2,500 will be capitalized if the aggregate cost of the assets exceeds \$2,500.~~

Formatted: List Paragraph, Justified, Indent: Left: 1"

Formatted: Justified, Indent: Left: 1", Space After: 0 pt, Line spacing: single

Formatted: Justified, Indent: Left: 0"

Assets outside these parameters will not be capitalized and will be considered expenditures and charged to the appropriate department and fund and entered into the Fixed Asset Inventory – Non-IT spreadsheet if the expenditure is \$100750 or more.

Commented [MN11]: Or should this be \$1,000?

Formatted: Indent: Left: 0"

**Other Considerations:**

**REPAIR**—an expenditure that keeps the property in ordinary efficient operating condition. The cost of the repair does not add to the value or prolong the life, or change the function of the asset. All repair expenditures are charged to the appropriate department expenditure fund.

**IMPROVEMENTS**—expenditures for additions, alterations and renovations that appreciably prolong the life of the asset, materially increase its value or adapt it to a different use. Improvements of this nature are capitalized.

**Examples of Repairs versus Improvements**

Repairs – Expenditures	Improvements – Capitalized Assets
All items—life less than one year	All items—Life of moregreater than one year
Replacement of machine parts to keep equipment in normal operating condition	Replacement of motor and partsmachine parts that increase the value or prolong the useful life of equipment
Existing building repairs, modifications under \$5,000	Building Regulation Conformity, over \$5,000
Patching/painting walls, minor floor repair, painting	Installation of new walls, flooring, wall, roof
Patching ing asphalt/concrete lots, drivesDriveways and curbs	New driveway, lot or major repair
Cleaning drapery, carpet, Ffurniture refurbishment under \$7,500	New drapery, carpets, furniture (over \$5,000)

Depreciation Method will be Straight-Line over the following useful lives:

Formatted: Font: Not Bold

**Land Improvements** ————— **10-30 years**

Formatted: Font: Bold

Formatted: Font: Bold

**Building, Fixtures and Improvements** ————— **10-60 years**

Formatted: Font: 7 pt

IT Control and Automation Systems ————— 10-15 years

Formatted: Font: Bold

Building Improvements ————— 10-30 years

Formatted: Indent: First line: 0.25"

Buildings ————— 40-60 years

Formatted: Font: 7 pt

**Furniture and Equipment** ————— **5-10 years**

Formatted: Indent: First line: 0.25"

Formatted: Font: Bold

~~Office Equipment 5 years~~  
~~Furniture 10 years~~

~~Hardware and Software 3-10 years~~  
~~Computing/Network Hard and Software 3-10 years~~

~~Library Materials 7 years~~

~~Office Equipment 5 years~~  
~~Computing/Network Hardware and Software 3-10 years~~  
~~Technology Control and Automation Systems 10-15 years~~  
~~Furniture 10 years~~  
~~Buildings 40-60 years~~  
~~Building Improvements 10-30 years~~  
~~Books 7 years~~

~~GASB 34 requires the Fixed Asset Accounting System be updated for all additions, retirements and transfers that occur during the fiscal year.~~

~~Revision Approved by Board 03/19/2015~~  
~~Board Motion # 15/3-19-123/11-16-x~~  
~~(Original Motion: 6/08-12-3)~~

~~21912-00001:7366878-1~~

Formatted: Indent: First line: 0.25"

Formatted: Font: 7 pt

Formatted: Indent: First line: 0.25"

Formatted: Font: Bold

Formatted: Font: Bold

Formatted: Font: 7 pt

Formatted: Indent: First line: 0.25"

Formatted: Font: Bold

Formatted: Font: Bold

Formatted: Normal

Formatted: Font: Not Bold

Formatted: Font: Not Bold

Formatted: Font: Not Bold

Formatted: Left, Indent: Left: 0", Space After: 0 pt, Add space between paragraphs of the same style, Line spacing: Multiple 1.15 li