



## Library Board of Trustees General Meeting Packet Contents

1. General Meeting Agenda – November 16, 2023
2. General Meeting Minutes – October 19, 2023
3. Financial Statements – October 31, 2023
  - a. Balance Sheet
  - b. Revenue and Expenditure Summary
  - c. Revenue and Expenditure Expanded
  - d. Check Register
4. Director's Report
5. Financial Policy
6. Resolution to Adopt ACH Policy



Library Board of Trustees  
Meeting Agenda – November 16, 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 October 19, 2023 Meeting Minutes
<b>Administrative Reports</b>	Communications Report of the Library Director Trustee Comments
Committee Reports	None
<b>Old Business</b>	Discussion Item: Policy enforcement <b>Item of Action 23/11-16-1:</b> Approve update of Financial Policy and Execute Resolution to Adopt ACH Policy
<b>New Business</b>	Discussion Item: 2024 Board of Trustee Officers <b>Item of Action 23/11-16-2:</b> Director's Evaluation (closed session – roll call vote required)
<b>Adjourn</b>	Final Call to the Audience (5-minute maximum per person)



## Canton Public Library Board of Trustees General Meeting Minutes

**October 19, 2023 – 7:30 PM**

The Chairperson, A. Iqbal, called the meeting to order at 7:30 PM.

Present: N. Eggenberger, A. Iqbal, J. Lee, C. Spas

Absent: M. Farell, A. Watts

Also Present: E. Davis, M. Nicholson

### **CALL TO AUDIENCE**

Present: M. Brady, K. Bounds, B. Gudenburr, D. McHugh, C. Swanberg

### **APPROVAL OF AGENDA**

The agenda was approved by unanimous consent.

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

The minutes were approved by unanimous consent.

### **COMMUNICATIONS**

None

### **DIRECTOR'S REPORT**

Director Eva Davis shared that the biennial Public Library Association (PLA) conference will be held in Columbus, Ohio in April 2024. Registration is now open, though no information on breakout sessions is currently available. L. Golden and L. Fawcett presented at the Michigan Library Association (MLA) conference in Kalamazoo earlier this week. The broken window pane in the Teen Area skylight is scheduled for repair on Tuesday, October 24, weather permitting.

### **TRUSTEE COMMENTS**

No comments

### **COMMITTEE REPORTS**

No reports

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

None

## **NEW BUSINESS**

**Discussion Item: Patron Code of Conduct** – A. Iqbal shared that library staff conducted research to ensure Canton Public Library’s current policy, requiring that shoes be worn at all times, is in alignment with other libraries.

E. Davis shared that 80 libraries were contacted regarding their shoe policy, with all but five respondents requiring shoes be worn at all times. After reviewing our current [Patron Code of Conduct](#), including the shirt and shoe requirement, the library chose not to recommend any changes at this time.

From the Audience, M. Brady requested that the Library consider posting a sign in the Children’s Library to ensure parents/care givers are aware of restrictions so as not to be caught off guard. The board asked that the library confer with staff to gather suggestions/criteria for the enforcement of shoe-wearing. E. Davis agreed to have the marketing team look into appropriate signage and to review the shoe policy with staff to ensure consistent information is relayed and enforced.

**Overview of fine-free policy outcomes** – presented by K. Bounds and B. Gudenburr.

**Approve 3<sup>rd</sup> Quarter Budget Amendment:** N. Eggenberger moved and C. Spas supported a motion to approve the 3<sup>rd</sup> Quarter Budget Amendment.

**The motion passed unanimously 23/10-19-1**

**Discussion Item: Financial Policy Revision** – The board had no questions regarding the current draft. E. Davis shared that there may be some minor adjustments presented in November pertaining to ACH and EFT transactions and the proposed use of a purchasing card for certain high volume, at-risk vendors.

**Discussion Item: Director’s evaluation process** – E. Davis shared that feedback forms will be delivered to staff and the Friends’ board members with a two-week return deadline. A. Iqbal will work with N. Eggenberger to review feedback and compose the director’s annual review. Annual goal suggestions should be submitted to A. Iqbal. There will be a closed session at the November 16 meeting, where M. Nicholson will provide information on the merit pool.

## **CALL TO AUDIENCE**

No comments

## **ADJUORN**

The meeting was adjourned at 8:41 PM.

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Claire Spas, Secretary-Treasurer

11/06/2023

BALANCE SHEET FOR CANTON PUBLIC LIBRARY  
Period Ending 10/31/2023

GL Number	Description	Balance
Fund 101 - GENERAL FUND		
*** Assets ***		
101-000.00-001.01	CHECKING-GENERAL	6,247,164.62
101-000.00-001.02	CHECKING-CREDIT CARD	3,910.53
101-000.00-001.03	CHECKING-FSA REIMBURSEMENT	19,926.34
101-000.00-002.00	SAVINGS	1,007,614.03
101-000.00-123.00	PREPAID EXPENSES	124,417.55
	Total Assets	7,403,033.07
*** Liabilities ***		
101-000.00-202.00	ACCOUNTS PAYABLE	172,506.56
101-000.00-219.01	SOCIAL COMMITTEE	3,150.56
101-000.00-219.02	MISCELLANEOUS GRANTS & DONATIONS	347.00
101-000.00-231.08	FLEXIBLE SPENDING ACCOUNT DEDUCTIONS	6,598.88
	Total Liabilities	182,603.00
*** 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	2,014,251.67
	Ending Fund Balance	7,220,430.07
	Total Liabilities And Fund Balance	7,403,033.07

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 IMPROVEMENTS	(2,108.22)
901-000.00-136.00	BUILDINGS, FIXTURES & IMPROVEMENTS	13,523,945.67
901-000.00-137.00	ACCUMULATED DEPR-BLDGS, FIX&IMPROVEMENTS	(5,768,208.03)
901-000.00-146.00	FURNITURE AND EQUIPMENT	1,892,570.08
901-000.00-147.00	ACCUMULATED DEPR-FURNITURE & EQUIPMENT	(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

11/06/2023

REVENUE AND EXPENDITURE REPORT FOR CANTON PUBLIC LIBRARY  
PERIOD ENDING 10/31/2023

DESCRIPTION	2023	YTD BALANCE	AVAILABLE	% BDGT USED
	AMENDED BUDGET	10/31/2023 NORMAL (ABNORMAL)	BALANCE NORMAL (ABNORMAL)	
<b>Revenues</b>				
<b>INCOME</b>				
PROPERTY TAXES	6,947,281.00	6,947,281.09	(0.09)	100.00
STATE AID TO LIBRARIES	100,047.00	100,047.30	(0.30)	100.00
LOCAL COMMUNITY STABILIZATION SHARE	62,237.00	62,237.59	(0.59)	100.00
PHOTOCOPY FEES	40,000.00	31,909.93	8,090.07	79.77
REPLACEMENT-LIBRARY MATERIALS	10,500.00	11,859.90	(1,359.90)	112.95
MEETING ROOM RENTAL	1,550.00	1,900.00	(350.00)	122.58
PENAL FINES	61,090.00	61,090.41	(0.41)	100.00
INTEREST INCOME	140,000.00	123,025.29	16,974.71	87.88
COMMISSION	8,500.00	8,761.33	(261.33)	103.07
OTHER REVENUE	51,000.00	52,757.11	(1,757.11)	103.45
<b>TOTAL REVENUES</b>	<b>7,422,205.00</b>	<b>7,400,869.95</b>	<b>21,335.05</b>	<b>99.71</b>
<b>Expenditures</b>				
<b>EXPENSES</b>				
SALARIES & WAGES	3,400,000.00	2,468,127.13	931,872.87	72.59
FRINGE BENEFITS	915,300.00	730,975.29	184,324.71	79.86
SUPPLIES	151,395.00	72,762.68	78,632.32	48.06
LIBRARY MATERIALS	1,079,141.00	966,892.80	112,248.20	89.60
PROFESSIONAL & CONTRACTUAL	479,950.00	358,457.00	121,493.00	74.69
COMMUNICATIONS	57,000.00	32,273.37	24,726.63	56.62
PRINTING	51,800.00	11,679.86	40,120.14	22.55
UTILITIES	190,000.00	129,703.85	60,296.15	68.27
MAINTENANCE & REPAIRS	271,600.00	172,789.09	98,810.91	63.62
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	334,251.06	658,748.94	33.66
PROPERTY TAX REFUNDS	2,000.00	448.58	1,551.42	22.43
COMMUNITY PROMOTION	25,085.00	20,000.45	5,084.55	79.73
TRAVEL	46,700.00	13,776.35	32,923.65	29.50
RENTALS/LEASES	17,300.00	5,716.12	11,583.88	33.04
<b>TOTAL EXPENDITURES</b>	<b>7,767,271.00</b>	<b>5,386,618.28</b>	<b>2,380,652.72</b>	<b>69.35</b>
<b>Fund 101 - GENERAL FUND:</b>				
TOTAL REVENUES	7,422,205.00	7,400,869.95	21,335.05	99.71
TOTAL EXPENDITURES	7,767,271.00	5,386,618.28	2,380,652.72	69.35
<b>NET OF REVENUES &amp; EXPENDITURES</b>	<b>(345,066.00)</b>	<b>2,014,251.67</b>	<b>(2,359,317.67)</b>	<b>583.73</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(345,066.00)</b>	<b>2,014,251.67</b>		
FUND BALANCE - BEGINNING OF YEAR	5,206,178.40	5,206,178.40		
<b>FUND BALANCE - END OF YEAR</b>	<b>4,861,112.40</b>	<b>7,220,430.07</b>		

11/06/2023

REVENUE AND EXPENDITURE REPORT FOR CANTON PUBLIC LIBRARY  
 PERIOD ENDING 10/31/2023

GL NUMBER	DESCRIPTION	2023	YTD BALANCE	AVAILABLE	% BDGT USED
		AMENDED BUDGET	10/31/2023	BALANCE	
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Fund 101 - GENERAL FUND					
Revenues					
101-000.00-401.00	PROPERTY TAXES	6,947,281.00	6,947,281.09	(0.09)	100.00
101-000.00-539.00	STATE AID TO LIBRARIES	100,047.00	100,047.30	(0.30)	100.00
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	31,909.93	8,090.07	79.77
101-000.00-615.00	REPLACEMENT-LIBRARY MATERIALS	10,500.00	11,859.90	(1,359.90)	112.95
101-000.00-651.00	MEETING ROOM RENTAL	1,550.00	1,900.00	(350.00)	122.58
101-000.00-656.00	PENAL FINES	61,090.00	61,090.41	(0.41)	100.00
101-000.00-665.00	INTEREST INCOME	140,000.00	123,025.29	16,974.71	87.88
101-000.00-668.00	COMMISSION	8,500.00	8,761.33	(261.33)	103.07
101-000.00-675.00	OTHER REVENUE	51,000.00	52,757.11	(1,757.11)	103.45
TOTAL REVENUES		7,422,205.00	7,400,869.95	21,335.05	99.71
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Expenditures					
101-790.00-702.00	SALARIES & WAGES	3,400,000.00	2,468,127.13	931,872.87	72.59
101-790.00-716.01	TAXES-FICA/MC	262,000.00	191,242.23	70,757.77	72.99
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	11,625.93	4,374.07	72.66
101-790.00-716.05	MEDICAL INSURANCE	268,000.00	198,862.12	69,137.88	74.20
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	3,804.21	3,195.79	54.35
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	29,197.04	16,802.96	63.47
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	2,447.06	10,052.94	19.58



GL NUMBER	DESCRIPTION	2023 AMENDED BUDGET	YTD BALANCE		% BDGT USED
			10/31/2023 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	252,641.00	224,832.34	27,808.66	88.99
101-790.00-730.02	AV (MEDIA)	107,500.00	91,756.46	15,743.54	85.35
101-790.00-730.03	SERVICES, SUBSCRIPTIONS & PREPROCESSING	719,000.00	650,304.00	68,696.00	90.45
101-790.00-802.00	LEGAL	15,000.00	7,731.50	7,268.50	51.54
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	514.90	1,985.10	20.60
101-790.00-850.00	COMMUNICATIONS	57,000.00	32,273.37	24,726.63	56.62
101-790.00-902.00	LEGAL NOTICES & ADS	500.00	21.66	478.34	4.33
101-790.00-921.00	ELECTRICITY	150,000.00	107,294.39	42,705.61	71.53
101-790.00-922.00	GAS	25,000.00	9,127.38	15,872.62	36.51
101-790.00-923.00	WATER	15,000.00	13,282.08	1,717.92	88.55
101-790.00-931.00	CLEANING/JANITORIAL SERVICES	97,000.00	68,128.50	28,871.50	70.24
101-790.00-932.01	LAWN & GROUNDS	49,600.00	42,534.63	7,065.37	85.76
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	16,600.00	13,150.36	3,449.64	79.22
101-790.00-934.03	HVAC MAINTENANCE CONTRACTS	22,000.00	8,676.51	13,323.49	39.44
101-790.00-935.00	BUILDING REPAIRS	20,000.00	7,738.00	12,262.00	38.69
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	4,396.27	10,403.73	29.70
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	231,000.00	5,522.42	225,477.58	2.39
101-790.00-975.00	FURNITURE AND EQUIPMENT	70,000.00	17,376.00	52,624.00	24.82
101-790.00-976.00	LIBRARY MATERIALS	0.00	0.00	0.00	0.00
101-790.00-978.00	HARDWARE	519,000.00	250,240.64	268,759.36	48.22
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
			10/31/2023 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	6,668.18	5,831.82	53.35
101-790.02-727.02	SUPPLIES-BUSINESS SERVICES-BUILDING	20,500.00	12,044.27	8,455.73	58.75
101-790.02-727.03	SUPPLIES-BUSINESS SERVICES-JANITORIAL	14,500.00	8,050.33	6,449.67	55.52
101-790.02-728.00	POSTAGE-BUSINESS SERVICES	2,825.00	1,749.66	1,075.34	61.93
101-790.02-807.01	PROF SERVICES-PAYROLL FEES	15,500.00	13,251.51	2,248.49	85.49
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	10,000.00	8,381.40	1,618.60	83.81
101-790.02-809.02	STAFF DEVELOPMENT-LONGEVITY	3,275.00	1,825.00	1,450.00	55.73
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	1,453.56	5,146.44	22.02
101-790.02-862.00	MILEAGE-BUSINESS SERVICES	2,000.00	492.37	1,507.63	24.62
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	3,289.77	2,310.23	58.75
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	6,897.56	13,102.44	34.49
101-790.03-728.00	POSTAGE-CIRCULATION SERVICES	370.00	59.55	310.45	16.09
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	4,967.25	3,032.75	62.09
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	2,961.93	2,038.07	59.24
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	1,026.93	173.07	85.58
101-790.04-728.00	POSTAGE-ENGAGEMENT & DESIGN	25,000.00	11,777.57	13,222.43	47.11
101-790.04-806.00	PROGRAMMING-ENGAGEMENT & DESIGN	41,000.00	31,623.44	9,376.56	77.13

GL NUMBER	DESCRIPTION	2023 AMENDED BUDGET	YTD BALANCE	AVAILABLE	% BDGT USED
			10/31/2023 NORMAL (ABNORMAL)	BALANCE NORMAL (ABNORMAL)	
101-790.04-807.00	PROF SERVICES-ENGAGEMENT & DESIGN	40,000.00	25,200.00	14,800.00	63.00
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	1,634.08	365.92	81.70
101-790.04-862.00	MILEAGE-ENGAGEMENT & DESIGN	900.00	500.33	399.67	55.59
101-790.04-880.00	COMMUNITY PROMOTION-MARKETING	22,685.00	20,000.45	2,684.55	88.17
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	1,487.77	3,012.23	33.06
101-790.05-728.00	POSTAGE-INFORMATION SERVICES	2,000.00	1,087.31	912.69	54.37
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	2,833.43	8,166.57	25.76
101-790.05-862.00	MILEAGE-INFORMATION SERVICES	2,000.00	446.71	1,553.29	22.34
101-790.06-727.00	SUPPLIES-INFORMATION TECHNOLOGY	24,000.00	13,536.74	10,463.26	56.40
101-790.06-805.00	ONLINE INFO-INFORMATION TECHNOLOGY	268,000.00	214,595.56	53,404.44	80.07
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	309.70	790.30	28.15
TOTAL EXPENDITURES		7,767,271.00	5,386,618.28	2,380,652.72	69.35
Fund 101 - GENERAL FUND:					
TOTAL REVENUES		7,422,205.00	7,400,869.95	21,335.05	99.71
TOTAL EXPENDITURES		7,767,271.00	5,386,618.28	2,380,652.72	69.35
NET OF REVENUES & EXPENDITURES		(345,066.00)	2,014,251.67	(2,359,317.67)	583.73
NET CHANGE IN FUND BALANCE		(345,066.00)	2,014,251.67		
FUND BALANCE - BEGINNING OF YEAR		5,206,178.40	5,206,178.40		
FUND BALANCE - END OF YEAR		4,861,112.40	7,220,430.07		

11/06/2023

CHECK REGISTER FOR CANTON PUBLIC LIBRARY  
CHECK DATE FROM 10/01/2023 - 10/31/2023

Check Date	Bank	Check	Vendor	Vendor Name	Description	Amount
Bank GEN GENERAL CHECKING						
10/04/2023	GEN	54410	1159	HOME DEPOT CREDIT SERVICES	VELCRO & FASTNERS FOR KITS	49.22
10/04/2023	GEN	54411	1004	AFLAC	MONTHLY REMITTANCE-SEPTEMBER	100.44
10/04/2023	GEN	54412	1009	AMAZON CAPITAL SERVICES	FALL PROGRAM SUPPLIES	1,110.39
10/04/2023	GEN	54413	1406	AMERICAN UNITED LIFE INSURANCE CO	LIFE INSURANCE/DISABILITY MONTHLY	1,044.79
10/04/2023	GEN	54414	1020	ASSOCIATED NEWSPAPERS	LEGAL AD FOR ANNUAL BUDGET HEARING	21.66
10/04/2023	GEN	54415	1029	BAKER & TAYLOR	CCF GRANT	132.99
10/04/2023	GEN	54416	1033	BAKER & TAYLOR	BOOKS & PREPROCESSING FEES	8,174.05
10/04/2023	GEN	54417	1034	BAKER & TAYLOR	BOOKS & PREPROCESSING FEES	574.50
10/04/2023	GEN	54418	1035	BAKER & TAYLOR	BOOKS & PREPROCESSING FEES	4,877.01
10/04/2023	GEN	54419	1036	BAKER & TAYLOR	BOOKS	104.23
10/04/2023	GEN	54420	1038	BAKER & TAYLOR	BOOKS & PREPROCESSING FEES	244.90
10/04/2023	GEN	54421	1077	CDW GOVERNMENT	FORTIGATE FIREWALL UPGRADE	5,680.00
10/04/2023	GEN	54422	1078	CEE-CLEAN WINDOW CLEANING CO., INC	WINDOW CLEANING 2023-SEPTEMBER	757.00
10/04/2023	GEN	54423	MISC ILL	CHESTERFIELD TOWNSHIP LIBRARY	ILL ANNUAL REPLACEMENT FEES NOT TO EXCEE	29.99 V
10/04/2023	GEN	54424	1425	CHRIS SAVAGE	AQUARIUM MONTHLY SERVICE LABOR AND MATER	210.00
10/04/2023	GEN	54425	1094	CRIMSON MULTIMEDIA DISTRIBUTION, IN	26 ADULT VGAME	1,364.76
10/04/2023	GEN	54426	1109	DUNN RITE MAINTENANCE, INC	CLEANING/JANITORIAL SERVICES-SEPTEMBER	5,200.00
10/04/2023	GEN	54427	1132	FOSTER, SWIFT, COLLINS & SMITH	REVIEW & DRAFT POLICIES, SEND TO CLIENT	587.50
10/04/2023	GEN	54428	1412	GRAZYNA G CUMMING	DESIGN & FILE MANAGEMENT OF WEB, INVOICE	750.00
10/04/2023	GEN	54429	1379	INGRAM LIBRARY SERVICES	BOOKS & PREPROCESSING FEES	1,583.37
10/04/2023	GEN	54430	1167	INNOVATIVE INTERFACES	INNOVATIVE SIERRA 2024 MAINTENANCE BUNDL	85,394.83
10/04/2023	GEN	54431	MISC	KAITLYN MINSHALL	EXPENSE REPORT 10/3 MILEAGE AND BEVERAGE	43.22
10/04/2023	GEN	54432	1428	KERI BURGESS	MILEAGE AND LIBRARY SUPPLIES	44.02
10/04/2023	GEN	54433	1188	LIBRARY DESIGN ASSOCIATES, INC.	LAMINATE COUNTER & SIX FOCUS MESH-BACK S	5,994.00
10/04/2023	GEN	54434	1415	LIBRARY PASS, INC	COMICS PLUS RENEWAL 2023-24	2,587.50
10/04/2023	GEN	54435	1408	LISA BOYD	LONGEVITY AWARD - 5 YEARS - BOYD	50.00
10/04/2023	GEN	54436	1213	MIDWEST TAPE	AV (MEDIA) & PREPROCESSING FEES	3,578.92
10/04/2023	GEN	54437	1460	NEWSBANK, INC	WORLD NEWS SUBSCRIPTION JAN-DEC 2024	9,009.00
10/04/2023	GEN	54438	1228	NORTHSTAR MAT SERVICE	JANITORIAL-FLOOR MAT SERVICE	61.71
10/04/2023	GEN	54439	1232	OFFICE DEPOT	TPW SUPPLIES	119.90
10/04/2023	GEN	54440	1235	OVERDRIVE, INC.	47 ETFIC EBOOKS	17,063.51
10/04/2023	GEN	54441	1243	PETTY CASH	SALARIES & WAGES - STELLAR STAFF AWARDS	2,155.00
10/04/2023	GEN	54442	1247	PLYMOUTH CMTY CHAMBER OF COMMERCE	PLYMOUTH CHAMBER MEMBERSHIP OCT-SEP	278.00
10/04/2023	GEN	54443	MISC ILL	REDFORD TOWNSHIP DISTRICT LIBRARY	ILL ANNUAL REPLACEMENT FEES NOT TO EXCEE	24.95
10/04/2023	GEN	54444	1264	RELIABLE LANDSCAPING, INC.	LANW & GROUNDS MAINTENANCE CONTRACT -SPR	150.00

Check Date	Bank	Check	Vendor	Vendor Name	Description	Amount
10/04/2023	GEN	54445	1272	SAWA BOOKS	8 JILNG BOOKS	171.31
10/04/2023	GEN	54446	1274	SECURITY 101	BUILDING SURVEILLANCE SYSTEM REPLACEMENT	24,989.63
10/04/2023	GEN	54447	1281	SHREDCORP	DOCUMENT SHREDDING SERVICE	57.00
10/04/2023	GEN	54448	1310	T-MOBILE	MOBILE HOTSPOT SERVICE 2023	93.45
10/04/2023	GEN	54449	1331	UPS	OUTBOUND SHIPMENT TO SEEDLINGS BRAILLE B	12.08
10/11/2023	GEN	261(E)	1225	NATIONWIDE RETIREMENT SOLUTIONS	401A EMPLOYER CONTRIBUTIONS	1,504.48
10/11/2023	GEN	262(E)	1225	NATIONWIDE RETIREMENT SOLUTIONS	457B EMPLOYEE CONTRIBUTIONS	8,689.12
10/11/2023	GEN	263(E)	1225	NATIONWIDE RETIREMENT SOLUTIONS	457BR EMPLOYEE CONTRIBTIIONS	50.00
10/11/2023	GEN	264(E)	1240	PAYLOCITY	PAYROLL PROCESSING FEES	273.68
10/18/2023	GEN	54450	1082	CARDMEMBER SERVICE	CLOUD VPS HOSTING	3,721.76
10/18/2023	GEN	54451	1009	AMAZON CAPITAL SERVICES	ENVELOPES FOR ILL	977.55
10/18/2023	GEN	54452	1011	AMERICAN LIBRARY ASSOCIATION	ALA/PLA MEMBERSHIP - MN	247.00
10/18/2023	GEN	54453	1015	ANYTHING RETAIL	2 BULB RE-CYCLE BOXES	130.00
10/18/2023	GEN	54454	1074	CANTON TOWNSHIP WATER DEPARTMENT	WATER & SEWER 07/07/2023-09/07/2023	6,693.50
10/18/2023	GEN	54455	1077	CDW GOVERNMENT	VMWARE VSPHERE+	18,240.00
10/18/2023	GEN	54456	1425	CHRIS SAVAGE	AQUARIUM MONTHLY SERVICE LABOR AND MATER	176.00
10/18/2023	GEN	54457	1086	COMIC CITY	JGRA AND TGRA COMICS NOT TO EXCEED 300.0	280.40
10/18/2023	GEN	54458	1094	CRIMSON MULTIMEDIA DISTRIBUTION, IN	60 ADULT VIDEO GAMES	1,992.22
10/18/2023	GEN	54459	1108	DTE ENERGY	ELECTRICITY AND GAS MONTHLY CHARGES	11,508.74
10/18/2023	GEN	54460	1111	DYMAXION RESEARCH LTD	SCHEDULE3W RENEWAL	912.00
10/18/2023	GEN	54461	1113	EBSCO INFORMATION SERVICES	CONSUMER REPORTS.ORG NOV 2023-OCT 2024	3,506.27
10/18/2023	GEN	54462	1096	EVA DAVIS	VISION CLAIM REIMBURSEMENT: E.DAVIS	241.08
10/18/2023	GEN	54463	1162	ICLE	MI BASIC PRACTICE HANDBOOK AUG 23 UPDATE	158.50
10/18/2023	GEN	54464	1379	INGRAM LIBRARY SERVICES	BOOKS & PREPROCESSING FEES	1,357.24
10/18/2023	GEN	54465	1114	J.C. EHRlich	COMMERCIAL PEST CONTROL 2023	524.36
10/18/2023	GEN	54466	1400	JANWAY COMPANY	YOUTH KIT BAGS	708.75
10/18/2023	GEN	54467	MISC	JESSICA RIEMKE	TRAVEL TO TLN TECH FORUM	32.75
10/18/2023	GEN	54468	1176	KANOPY, INC	KANOPY - STREAMING VIDEO PLAY CREDITS	618.80
10/18/2023	GEN	54469	1179	KONICA MINOLTA BUSINESS SOLUTIONS	COPY/PRINT CHARGES	455.27
10/18/2023	GEN	54470	1144	LAURIE GOLDEN	EXPENSE REPORT MILEAGE AND 5 GAL WATER C	71.43
10/18/2023	GEN	54471	1188	LIBRARY DESIGN ASSOCIATES, INC.	L&M TO REPAIR DOORJAMB-FAR DOUBLE DOORS	2,211.00
10/18/2023	GEN	54472	1193	LONG PLUMBING	L&M TO REPAIR LEAKING SPIGOT AND ROOFTOP	820.00
10/18/2023	GEN	54473	1201	MERGENT INC	REGIONAL BUSINESS DIRECTORY	2,463.00
10/18/2023	GEN	54474	1149	MICHELLE NEUWIRTH GRAY	CONFERENCE UPRLC	1,007.25
10/18/2023	GEN	54475	1213	MIDWEST TAPE	AV (MEDIA) & PREPROCESSING FEES	3,660.81
10/18/2023	GEN	54476	1224	NATIONAL TIME & SIGNAL CORP.	ANNUAL FIRE ALARM INSPECTION	467.25
10/18/2023	GEN	54477	MISC	NOAH VARTON	TLN TECH FORUM TRAVEL	38.65
10/18/2023	GEN	54478	1228	NORTHSTAR MAT SERVICE	JANITORIAL-FLOOR MAT SERVICE	61.71
10/18/2023	GEN	54479	1235	OVERDRIVE, INC.	45 ADULT NF EBOOKS	22,116.41

Check Date	Bank	Check	Vendor	Vendor Name	Description	Amount
10/18/2023	GEN	54480	1249	POSTMASTER	END OF YEAR MAILINGS PERMIT#558	6,500.00
10/18/2023	GEN	54481	1258	QUILL CORPORATION	OFFICE SUPPLIES - COPY PAPER, CLIPBOARD,	182.47
10/18/2023	GEN	54482	1264	RELIABLE LANDSCAPING, INC.	LANW & GROUNDS MAINTENANCE CONTRACT -LAW	1,125.00
10/18/2023	GEN	54483	1265	ROWMAN & LITTLEFIELD PUBLISHING GRO	CHASES CALENDAR OF EVENTS 2024	94.15
10/18/2023	GEN	54484	1421	SEAN BEWICK	SC SNACKS FOR SOLAR ECLIPSE	86.46
10/18/2023	GEN	54485	1155	SEIPPEL AIR INNOVATIONS	MAIN AC COIL CLEANING	1,500.00
10/18/2023	GEN	54486	1276	SEN SOURCE INC.	DOOR COUNTER ANNUAL SERVICE RENEWAL	504.00
10/18/2023	GEN	54487	1292	STAPLES BUSINESS ADVANTAGE	JANITORIAL SUPPLIES	552.67
10/18/2023	GEN	54488	1307	TEL SYSTEMS	COMMUNITY AND FAR A/V ENHANCEMENTS	655.00
10/18/2023	GEN	54489	1308	THE LIBRARY NETWORK	INTERNET SERVICE 150MBIT	1,534.28
10/18/2023	GEN	54490	1344	THOMSON REUTERS - WEST	THOMSON-REUTERS 2023 SUBSCRIPTIONS	152.16
10/18/2023	GEN	54491	1443	TIMOTHY SILLS	TRAVEL TO TLN TECH FORUM	38.65
10/18/2023	GEN	54492	1318	TRUGREEN	LAWN FERTILIZER & GRUB CONTROL	370.26
10/18/2023	GEN	54493	1327	UNIQUE MANAGEMENT SERVICES	ANNUAL COLLECTION AGENCY CHARGES	227.70
10/18/2023	GEN	54494	1345	WHITE PINE LIBRARY COOPERATIVE	ANNUAL INTERLOAN SERVICES - Q3 2023	11.00
10/22/2023	GEN	54495	MISC	KAREN DAVISON	LONGEVITY AWARD - 15 YEARS - DAVISON	200.00
10/25/2023	GEN	265(E)	1203	MERS	EMPLOYEE PENSION DEDUCTION	3,841.38
10/25/2023	GEN	266(E)	1225	NATIONWIDE RETIREMENT SOLUTIONS	401A EMPLOYER CONTRIBUTIONS	1,504.48
10/25/2023	GEN	267(E)	1225	NATIONWIDE RETIREMENT SOLUTIONS	457B + 457BC EMPLOYEE CONTRIBUTIONS	8,696.85
10/25/2023	GEN	268(E)	1225	NATIONWIDE RETIREMENT SOLUTIONS	457BR EMPLOYEE CONTRIBTIIONS	50.00
10/25/2023	GEN	269(E)	1240	PAYLOCITY	PAYROLL PROCESSING FEES	967.90

GEN TOTALS:						
Total of 95 Checks:						309,186.22
Less 1 Void Checks:						29.99
Total of 94 Disbursements:						<u>309,156.23</u>



## Director's Report November 2023

1. This month's meeting includes the approval of a Resolution to approve our Financial Policy and Electronic Funds Transfers; a resolution is required for filing purposes. As requested, we asked library staff to weigh in on how we enforce our policies, the shoe-wearing policy in particular, and discussed both enforcement consistency and if they have changes to suggest, so that is on the agenda for discussion with the board. You will then discuss officers for 2024; you will elect them in December to take office in January. Lastly, I will ask that the board enter a closed session so that you may conduct the director's evaluation.
2. As noted last month, 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 will likely 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.
3. We are on schedule to receive a new sorter for library returns and new security gates in December. 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.
4. For the convenience of patrons, we will be adding a self-checkout station to the Teen Space in the coming weeks. This will give patrons self-checkouts in the Children's Library, Teen Space, and the Self-Service Center, covering the west end of the library, east end of the library, and central area of the library.
5. This month, we completed the upgrade of our surveillance cameras, and added some new camera views. We were able to improve the quality of the image resolution and add cameras to areas where we had blind spots. We were able to have Special Services Sergeant Eyl from the Canton Police Department do a walk-through with us to confirm the camera angles and coverage were adequate. Kudos to the IT Department, led by Carl Swanberg, and the Building Monitors, led by Marian Nicholson, for their work on this.
6. November 1 was the cutoff date for regular library materials orders. This helps us make sure that we receive the items before the end of the fiscal year. I am incredibly proud of the librarian selectors

and the Technical Processing staff, who as of November 1, had spent 98% of the audiovisual materials budget, and 99% of the print materials budget. Through the end of December, Collection Development Specialist Lisa Craig will work with the selectors to purchase high-demand items, such as new releases and items with lots of holds, and we anticipate being close to 100% spent for 2023 library materials in all formats. I cannot overemphasize the importance of the dedicated funding the board has allocated for library materials, and the dedication of my coworkers to making sure we have current, accurate, popular materials available to our community.

7. A targeted series of postcards will be sent to the northeast portion of the Township publicizing library services and encouraging patrons to get library cards. We have identified this area of the Township as having low library card registrations (about a quarter of addresses have a library card in our system), and Engagement and Design Department Head Laurie Golden used our OrangeBoy Savannah relationship management software to identify this as an ideal area to target for direct mailings, and worked with Savannah staff to create the postcards. We will see what the results are, with an eye towards possible targeted mailings in the future for various geographic areas.
8. In personnel news, since the last board meeting we welcomed Part-Time Librarian Cherie Edmonds, who will be working under Information Manager Megan Hathaway.
9. Our annual Staff Inservice Day is Friday, 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





## IV. FINANCIAL POLICY

### TABLE OF CONTENTS

A. <a href="#">Budget and Accounting Policy</a> .....	4-1
B. <a href="#">Cash Management Policy</a> .....	4-2
C. <a href="#">Investment Policy</a> .....	4-3
D. <a href="#">Purchasing Policy</a> .....	4-7
E. <a href="#">Purchasing/Credit Card Policy</a> .....	4-9
F. <a href="#">ACH Arrangements and EFT Policy</a> .....	4-11
G. <a href="#">Disbursements Policy</a> .....	4-13
H. <a href="#">Expense Reimbursement Policy</a> .....	4-14
I. <a href="#">Capital Assets Policy</a> .....	4-15

**A. BUDGET AND ACCOUNTING POLICY**

**BUDGET**

The Library Director, in consultation with administrative staff, should determine the financial needs of the Library for the 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 no later than the regular meeting of the board in August.
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.
6. A public hearing on the budget will be held at the regular meeting of the board in or before 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.

**ACCOUNTING**

Monthly Financial Statements; balance sheet, 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.

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

**B. CASH MANAGEMENT POLICY**

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. The Library Director may consult with the Accountant, Library Board Treasurer and the Library's municipal banker.
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.
4. The principal depository for investment is JP Morgan Chase Bank.
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. The Library Board of Trustees will receive reports of investment transactions at the monthly board meeting.

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

**C. INVESTMENT POLICY**

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.
2. 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”).
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 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.
  - b. 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.
  - c. Liquidity - The investment portfolio will remain sufficiently liquid to meet all operating requirements which might be reasonably anticipated.
  - 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.
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.

5. In accordance with Act 20, as amended, the surplus funds of the Library may be invested as follows:
  - a. Bonds, securities, and other obligations of the United States or an agency or instrumentality of the United States.
  - b. Certificates of deposit, savings accounts, deposit accounts, or depository receipts of a 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:
    - I. Certificates of deposit in accordance with all of the following conditions:
      - 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.
      - ii. 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.
      - iii. The full amount of the principal and any accrued interest of each certificate of deposit is insured by an agency of the United States.
      - iv. The financial institution acts as custodian for the public corporation with respect to each certificate of deposit. 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.
    - II. Deposit accounts of a financial institution that meet all of the following conditions:
      - i. 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.
      - ii. The financial institution arranges for the deposit of the funds in deposit accounts in one or more insured depository institutions, as defined in 12

USC 1813, or one or more insured credit unions, as defined in 12 USC 1752, for the account of the public corporation.

- iii. The full amount of the principal and any accrued interest of each deposit account is insured by an agency of the United States.
  - iv. The financial institution acts as custodian for the public corporation with respect to each deposit account. 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.
- c. 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.
  - d. 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.
  - e. Bankers' acceptances of United States Banks.
  - 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.
  - 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.
    - II. 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.
    - III. The limited ability to borrow and pledge a like portion of the portfolio's assets for temporary or emergency purposes.

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

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

**D. 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 30 day period.
3. **Emergency Purchases** – In an emergency endangering the public peace, health, safety or property of the Library, the Library Director or 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 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 the Director shall designate another 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.

7. **Conflict of Interest** – No library employee or Library Board 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 Trustee or employee believes there may be a conflict of interest, the 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 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.

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

**E. PURCHASING/CREDIT CARD POLICY**

The Canton Public Library recognizes purchasing/credit card use by designated employees to 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. Purchasing/credit 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 - Business Services and one other department 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 purchasing/credit cards may be used only for the purchase of goods or services related to the official business of the Canton Public Library. Library purchasing/credit cards may not be used for any personal business.
3. All purchasing/credit cards shall be held in the Business Office. An authorized requisition or purchase order indicating the items for purchase must be completely filled out and signed by the Director, department head or designee. All purchasing/credit 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 purchasing/credit 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 purchasing/credit card in accordance with the purchasing/credit card agreement. The balance including interest due on the purchasing/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.
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.

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

Revision Approved by Board 11/16/2023  
Board Motion # 23/11-16/x  
(Original Motion: 97/8-20-2)

**F. AUTOMATED CLEARING HOUSE (ACH) ARRANGEMENTS AND ELECTRONIC FUNDS TRANSACTIONS POLICY**

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

**1. Definitions**

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.

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

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

**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 Board.

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 Library Director and/or designee is responsible for the Library’s ACH agreements, including payment approval, accounting, reporting, and 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 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.
- 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 designee. ACH invoices must be approved before payment.
- c. The Accountant or designee presents the invoices for payment for the Library Director, appropriate department head 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.
- d. Following Library Board, Library Director, and department head or designee approval, the Accountant or designee initiates the electronic transaction with the vendor, and makes the actual transfer of funds.
- e. The Accountant shall retain all ACH transactions and invoice documents for audit purposes.

Revision Approved by Board 11/16/2023

Board Motion # 23/11-16/x

**G. DISBURSEMENTS POLICY**

1. The Accountant will prepare a check register for the monthly board packets.
2. All checks must be signed by two signers: a combination of the Library Director and an authorized department head or two authorized department heads.
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 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.

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

**H. 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 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 14 days after the termination of the event for which the advance was obtained.
  - e. If the expense report is not submitted within 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 [Expense Report form](#).
  
- 5. Wage and Salary Administration:**
  - a. See [Employee Policy Handbook](#)

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

## I. CAPITAL ASSETS POLICY

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



3. 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 control of assets may be allocated to an automated system at the Accountant’s discretion.
  
4. Assets – General Assets of the Library will be capitalized according to the following Capitalization Thresholds:

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

- 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 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.
  - I. 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.
  
- 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.

- I. 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.
- 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.
- d. *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:
  - i. The total cost exceeds \$7,500.
  - ii. The asset's useful life is extended two years or more.
  - iii. The improvement or renovation exceeds ordinary or routine repairs and maintenance.
- e. *Furniture and Equipment.* Furniture and Equipment will be capitalized at full cost which includes all shipping/handling and delivery fees.
- f. *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.
- g. *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.

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

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 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).

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:

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)

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:

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

Revision Approved by Board 11/16/2023  
 Board Motion # 23/11-16-x  
 (Original Motion: 6/08-12-3)

CANTON PUBLIC LIBRARY  
RESOLUTION TO APPROVE ELECTRONIC TRANSACTIONS  
OF PUBLIC FUNDS POLICY

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At a meeting of the Library Board of the Canton Public Library, County of Wayne, Michigan, held in the Library on the 16th day of November 2023, at 7:30 p.m.

PRESENT: \_\_\_\_\_  
\_\_\_\_\_

ABSENT: \_\_\_\_\_  
\_\_\_\_\_

The following preamble and resolution were offered by \_\_\_\_\_ and supported by \_\_\_\_\_.

WHEREAS, the Canton Public Library (“Library”) is a Michigan public library organized under the City, Villages, and Township Libraries Act, 1877 PA 164;

WHEREAS, in the performance of its functions, it is necessary and appropriate for the Library Board to establish and adopt policies for the operation of the Library;

WHEREAS, the Library desires to allow the use of electronic transactions by designated officials of the Library;

WHEREAS, the Library is required by 2002 PA 738 to adopt a resolution to authorize electronic transactions after the Library Secretary-Treasurer has presented a written policy to the Library Board;

WHEREAS, the Library Secretary-Treasurer has presented the revised Financial Policy, including Automated Clearing House (ACH) Arrangements and Electronic Transactions Policy (attached as an exhibit to this Resolution) to the Library Board for consideration; and

WHEREAS, the Library has determined it is in the best interests of the health, safety and welfare of Library residents to adopt a policy authorizing electronic transactions.

NOW THEREFORE BE IT RESOLVED AS FOLLOWS:

1. The Library Board hereby adopts and approves the Financial Policy, including Automated Clearing House (ACH) Arrangements and Electronic Transactions Policy, attached as an exhibit to this Resolution.

2. All resolutions and parts of resolutions insofar as they conflict with the provisions of this Resolution are rescinded.

YEAS: \_\_\_\_\_  
\_\_\_\_\_

NAYS: \_\_\_\_\_  
\_\_\_\_\_

THE RESOLUTION WAS DECLARED ADOPTED.

STATE OF MICHIGAN            )  
  )        ss.  
COUNTY OF WAYNE            )

I hereby certify that the foregoing is a true and complete copy of a resolution adopted by the Library Board of the Canton Public Library, County of Wayne, State of Michigan, at a meeting held on November 16, 2023, and that said meeting was conducted and public notice of said meeting was given pursuant to and in full compliance with the Open Meetings Act, being Act 267, Public Acts of Michigan, 1976, as amended, and that the minutes of said meeting were kept and will be or have been made available as required by said Open Meetings Act.

\_\_\_\_\_  
Library Board Secretary-Treasurer