

## Bath Township Public Library Board of Trustees

Sue Garrity, President  
Ryan Fewins-Bliss, Treasurer  
Lynn Bergen

Theresa Kidd, Vice President  
Shannon Vlasic, Secretary  
Ken Jensen

### AGENDA, JUNE 17, 2020 – 6 P.M.

1. Call to Order.
2. Moment of Civic Reflection
3. Approval of the Agenda
4. Public Comment – limited to 3 minutes, on agenda items only.
5. Disclosure of Conflicts of Interest
6. Review and Approval of Minutes (attachment)
7. Financial Report – Treasurer & Director (attachment)
8. Director & Youth Services Reports (attachments)
9. Unfinished Business - Items for Discussion
  - a. Strategic Planning
    - i. The move – meeting with Daryl Kesler
      1. Renovation & move expenses
      2. Lease presented by Kesler & attorney comments, now in Kesler's hands with attorney edits.
    - ii. Donor/Fundraising Update – grants, etc.
    - iii. Library Information in surrounding public areas – on hold
  - b. Need for Policies identified by 2019 Audit
    - i. Capital Asset Policy (attached)
    - ii. Fraud Risk Management Program, Business Continuity Plan, Debit Card Policy, Paid Time Off Policy (for later discussion)
10. Unfinished Business – Items for Action
  - a. Policies
    - i. Capital Asset Policy
11. New Business - Items for Discussion
  - a. Bath Township property potentially being sold to East Lansing (likely to be address when we can get Jack Phillips into the meeting)
12. Items for Action
13. Public Comment – Limited to 3 minutes
14. Board Member Comments
15. Adjournment

**Reminder: Next Meeting is July 15, 2020, 6 p.m.**

**Bath Township Public Library**  
Meeting Minutes

*Wednesday, May 20, 2020 (Remote Meeting via Zoom)*

*Present:* (Board Members) Lynn Bergen, Ken Jensen, Shannon Vlastic,  
Theresa Kidd, Sue Garrity, Ryan Fewins-Bliss  
(Library Director & staff) Kristie Reynolds  
Public: Audrey Barton, Charles Paape, Larry Fewins-Bliss, Carrie  
Frazer

*Next meeting:* Wednesday June 17, 2020 @ 6:00pm

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**I. Regular Business**

- a. Meeting called to order at 6:09pm
- b. Moment of civic reflection.
- c. Theresa moves to approve the agenda as presented, Ryan 2<sup>nd</sup>, all in favor.
- d. Public comment on agenda items: none.
- e. Disclosures of conflict of interest: none.
- f. Ryan moves to approve the minutes as presented, Shannon 2<sup>nd</sup>, all in favor.

**II. Financial Report**

Attached. The check to Kesler was dated May 6<sup>th</sup>. Is this an April or May lease payment? Kristie says it is May. Lynn is concerned about the penal fines and trying to determine how they will be affected by coronavirus – we need to keep an eye on this as far as the budget is concerned. Ryan was surprised that the payroll and benefits are where they normally would be, even though hours have been cut. Kristie had not originally factored Alex into the payroll, but he stayed on for an extended period. Kristie paid Derek and Alex through March and then Christine and Joanna through April 27<sup>th</sup>. Ryan moves to approve the financial statement, Ken 2<sup>nd</sup>, all approve.

### **III. Director's & Youth Services Reports**

Attached. As of right now, staff will come back on 05/29 and prep for curbside pickup on 06/03. This will likely change due to government COVID plans.

### **IV. Unfinished Business**

#### **a. Strategic Planning;**

- i. The move; estimated to be about \$10,000.00 from 2 Men and a Truck. This seems high. We will need help with painting. In the beginning, this was supposed to be a fun community event... but with COVID, we can't really "do" fun community events. We need to quotes for bonded painters. We need to consider that we would be putting volunteers on high ladders with equipment which could be dangerous. Kristie will get an update on building progress and we will go from there- we need to know when we could even get in the building to paint. Maybe it is a valid option to have Kesler's paint and just pay them. We will discuss this at our next meeting.
- ii. Donors; Kristie has a webinar tomorrow to learn about new grants.
- iii. Library info in surrounding public areas;

#### **b. Policies;**

- i. Capital Asset Policy; review and vote on this at June meeting.
- ii. Fraud Risk Management Policy; review at a later date.
- iii. Business Continuity Plan; Fees suspended for duration of Stay Home Stay Safe order. No vote necessary per attorney as this is temporary. Review at a later date.
- iv. Paid Time Off Policy; review at a later date.

### **V. New Business – Items for Discussion**

- a. Bath Township property sale to East Lansing;

### **VI. Items for Action:**

- a. None.

## **VII. Closing**

- a. Public Comment: None.
- b. Board Comment: Sue is thankful for everyone hanging in there and handling the technology blips.
- c. Ken moves to adjourn the meeting, Ryan 2<sup>nd</sup>, all in favor.

Meeting adjourned at 6:58pm

# Bath Township Public Library

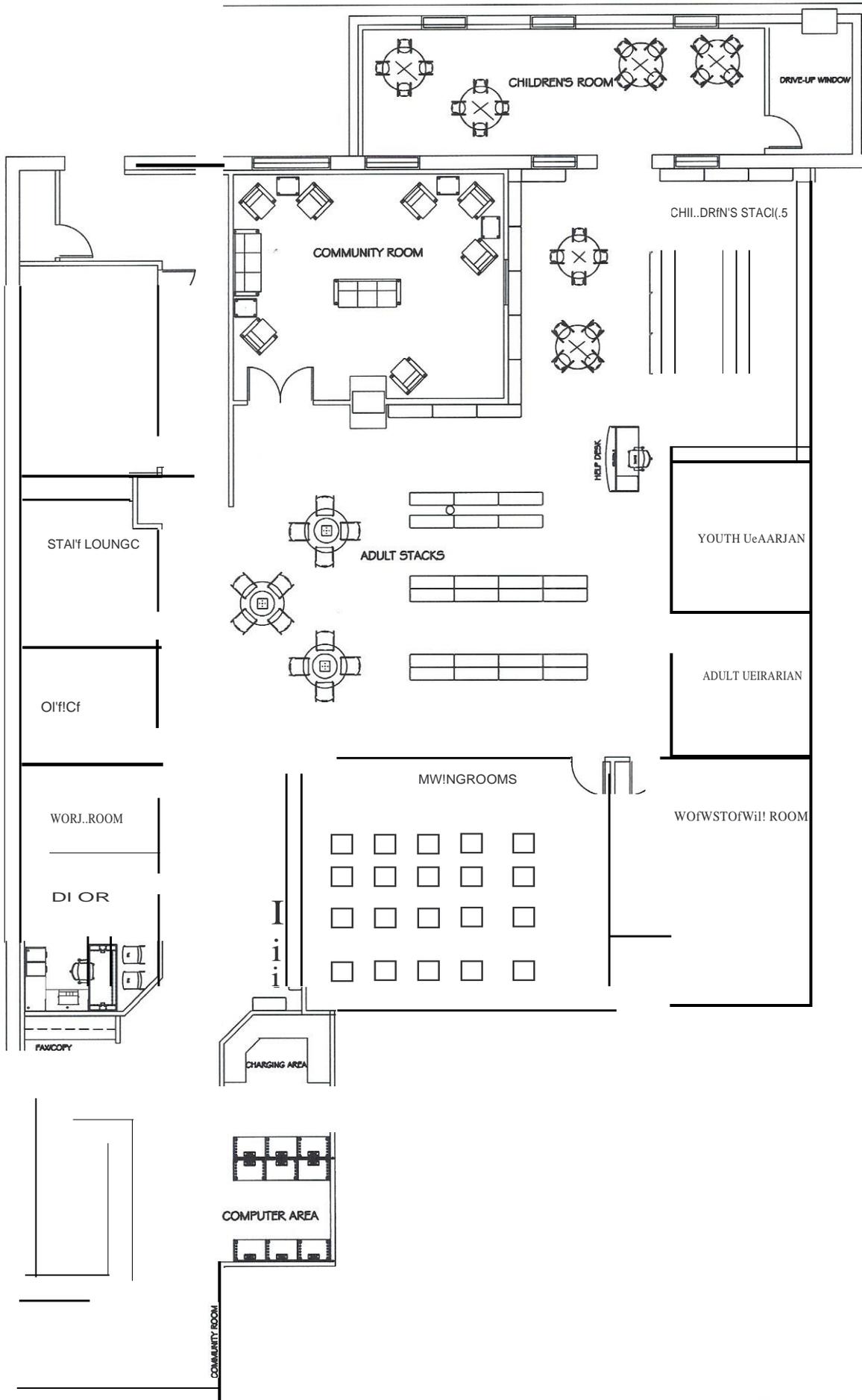
## BUDGET VS. ACTUALS: BUDGET FY 2020 - FY20 P&L

January - December 2020

	TOTAL					
	ACTUAL	BUDGET	OVER BUDGET	REMAINING	% OF BUDGET	% REMAINING
<b>Income</b>						
4000 Donation	367.99	2,500.00	-2,132.01	2,132.01	14.72 %	85.28 %
4100 Grant Income	1,000.00	5,000.00	-4,000.00	4,000.00	20.00 %	80.00 %
4200 State Aid	4,603.12	4,600.00	3.12	-3.12	100.07 %	-0.07 %
4300 Tax Revenue	289,373.74	298,000.00	-8,626.26	8,626.26	97.11 %	2.89 %
4500 Penal Fines		60,000.00	-60,000.00	60,000.00		100.00 %
4600 Service Fees	326.58	1,200.00	-873.42	873.42	27.22 %	72.79 %
4700 Interest	52.88	45.00	7.88	-7.88	117.51 %	-17.51 %
4710 Dividend	48.00		48.00	-48.00		
4910 Miscellaneous		200.00	-200.00	200.00		100.00 %
<b>Total Income</b>	<b>\$295,772.31</b>	<b>\$371,545.00</b>	<b>\$ -75,772.69</b>	<b>\$75,772.69</b>	<b>79.61 %</b>	<b>20.39 %</b>
<b>GROSS PROFIT</b>	<b>\$295,772.31</b>	<b>\$371,545.00</b>	<b>\$ -75,772.69</b>	<b>\$75,772.69</b>	<b>79.61 %</b>	<b>20.39 %</b>
<b>Expenses</b>						
6000 Capital Expenses	39.99	3,000.00	-2,960.01	2,960.01	1.33 %	98.67 %
6010 Collection Acquisitions	9,429.75	31,450.00	-22,020.25	22,020.25	29.98 %	70.02 %
6020 Library Programming	4,204.48	13,000.00	-8,795.52	8,795.52	32.34 %	67.66 %
6030 Miscellaneous Expense		2,000.00	-2,000.00	2,000.00		100.00 %
6200 Advertising & Marketing	2,916.06	8,150.00	-5,233.94	5,233.94	35.78 %	64.22 %
6310 Contractual Services	16,645.42	33,000.00	-16,354.58	16,354.58	50.44 %	49.56 %
6320 Legal & Professional Services	860.00	7,000.00	-6,140.00	6,140.00	12.29 %	87.71 %
6400 Payroll	60,773.34	144,000.00	-83,226.66	83,226.66	42.20 %	57.80 %
6410 Payroll Taxes/Benefits	8,070.19	19,000.00	-10,929.81	10,929.81	42.47 %	57.53 %
6430 Benefits	7,078.57	16,000.00	-8,921.43	8,921.43	44.24 %	55.76 %
6500 Bank Charges & Fees		250.00	-250.00	250.00		100.00 %
6510 Insurance	525.00	4,000.00	-3,475.00	3,475.00	13.13 %	86.88 %
6540 Membership	605.12	8,420.00	-7,814.88	7,814.88	7.19 %	92.81 %
6550 Office Supplies & Software	2,071.59	9,000.00	-6,928.41	6,928.41	23.02 %	76.98 %
6560 Professional Development	1,343.00	4,000.00	-2,657.00	2,657.00	33.58 %	66.43 %
6580 Rent & Lease	3,566.22	11,000.00	-7,433.78	7,433.78	32.42 %	67.58 %
6590 Repairs & Maintenance	1,348.64	10,700.00	-9,351.36	9,351.36	12.60 %	87.40 %
6620 Technology	682.50	10,500.00	-9,817.50	9,817.50	6.50 %	93.50 %
6630 Travel	1,757.84	6,000.00	-4,242.16	4,242.16	29.30 %	70.70 %
6640 Utilities & Internet	2,427.20	7,500.00	-5,072.80	5,072.80	32.36 %	67.64 %
<b>Total Expenses</b>	<b>\$124,344.91</b>	<b>\$347,970.00</b>	<b>\$ -223,625.09</b>	<b>\$223,625.09</b>	<b>35.73 %</b>	<b>64.27 %</b>
<b>NET OPERATING INCOME</b>	<b>\$171,427.40</b>	<b>\$23,575.00</b>	<b>\$147,852.40</b>	<b>\$ -147,852.40</b>	<b>727.16 %</b>	<b>-627.16 %</b>
<b>NET INCOME</b>	<b>\$171,427.40</b>	<b>\$23,575.00</b>	<b>\$147,852.40</b>	<b>\$ -147,852.40</b>	<b>727.16 %</b>	<b>-627.16 %</b>

## Directors Report

- Legal & Professional
- Staffing
  - Christine was Laid off
- Scheduling
  - We continued to be closed
- Upcoming Programs
  - Started many online programs
    - Story time
    - Book Club
    - An adult series about wills and estate planning, mediation for special ed students and grant writing
- Community outreach
  - I resigned from the DDA because I felt it was in the best interest of the library.
  - Spoke with the superintendent about joining their reopening plan
- Technology
  - Working on ways to serve the public through online resources
- Policy
  - Looking at creating policy for disaster situations
  - Reviewed policy for remote meetings
- Continuing Education
  - Attended several webinars on how to handle the Covid-19 Pandemic
  - Attended “coffee hours” presented by the MLA to meet with other librarians and discuss topics concerning the pandemic
  - Attended update meetings presented by the Library of Michigan about Covid-19, soft openings, legal opinions
- Projects
  - Working on Painting pricing
- Statistics
  - Wireless use 50
  - Hoopla use 174
  - Libby use 182
  - Reference calls 20
  - Internet 30



# CAPITAL ASSET POLICY

[Add Effective Date]

## I. **PURPOSE**

The Bath Township Library (the “Library”) establishes this policy to provide accountability and to safeguard its capital assets. The Library shall maintain a capital asset system. Information within the system shall be sufficient to permit the following:

- A. Identification and management of assets; and
- B. Generation of year-end financial statements in accordance with generally accepted accounting principals (“GAP”).

## II. **DEFINITIONS**

- A. *Capital Assets.* Capital Assets are defined as those tangible assets of the Bath Township Library with an estimated useful life in excess of one accounting period (one year) and an initial cost equal to or exceeding the categories capitalization threshold, defined below. The Capital Asset’s historic cost or estimated historic cost will be carried on the balance sheet of the Library until the asset is retired below.
- B. *Controlled Assets.* Controlled Assets are defined as tangible assets with an estimated useful life in excess of one accounting period (one year) and an initial cost of less than \$5,000.00. The controlled asset’s historic cost or estimated historic cost is displayed as an expense of the Library in the year the asset is acquired.
- C. *General Assets.* General Assets within the context of this policy includes both Capital Assets and Controlled Assets.
- D. *Literary Inventory.* Books, magazines, manuscripts, electronic, or recorded materials.
- E. *Historical Costs.* The cash equivalent price exchanged for goods and services at the date of acquisition. Land, buildings, and equipment are common examples of items recognized under historical cost attribute.

## III. **Management Responsibilities**

The Library shall appoint one or more persons to manage the capital asset system known as the Business Manager(s). A Business Manager shall be responsible for the Library’s assets and ensuring control of assets and compliance with the Library’s purpose. The Business Manager shall be responsible for determining what assets should be controlled, unless such determination is allocated by the Business Manager in writing. The Business Manager may allocate control of assets to an automated system at his or her discretion.

## IV. **ASSETS**

The General Assets of the Bath Township Library are classified as follows:

<b><u>Category</u></b>	<b><u>Threshold</u></b>
Land	\$0
Building/Improvements	\$5,000.00
Construction in Progress	Any Major Project, not yet completed
Moveable Assets (other than books)	\$1,000.00
Literary Inventory	Collective

A. *Land.* The library will capitalize all land purchases, regardless of cost. Original cost of land will include the full value given to the seller, including legal services incidental to the purchase (including title work and opinion), appraisal and negotiation fees, surveying and costs for preparing the land for its intended purpose (including contractors and/or library workers, salary and benefits).

B. *Buildings.* Buildings will be capitalized at full cost with no subcategories for tracking the cost of attachments. Examples of attachments are roofs, heating, cooling, plumbing, lighting, or any part of the basic building. Cost of items designed or purchased exclusively for the building will be included. Capital building costs will include preparations of land for the building, architectural and engineering fees, bond issuance fees, interest cost (while under construction), accounting costs if material, and any costs directly attributable to the construction of the building.

C. *Improvements to Land.* This asset group includes improvements to land, attached or not easily removed, and with a life expectancy of greater than one year. Examples are walks, parking areas and drives, fencing, retaining walls, outside fountains, planters, and other similar items.

Improvements do not include roads, streets, or assets that are of value only to the public. Roads, drives, or sidewalks installed on library-owned land that provide support to the public and to our facility are assets.

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

1. The total cost exceeds \$5,000.
2. The asset's useful life is extended two or more years.
3. The improvement or renovation is more extensive than normal repairs and maintenance.

E. *Literary Inventory.* Library Collections are acquired, transferred and disposed of according to library policy. The aggregate of all Literary Inventory with a useful life of more than one year, regardless of original cost, will be considered a Capital Asset.

**V. Recording and Accounting**

The cost of property, plant, and equipment includes all expenditures necessary to put the asset into position and ready for use. For purposes of recording capital assets of the library, the valuation of assets shall be based on historical cost or, where the historical cost is indeterminable, by estimation for those assets in existence. An asset register shall be maintained by the Business Manager to provide a detailed record of the capital assets of the library. With the implementation of GASB 34, depreciation is recorded for capital assets using straight-line depreciation over the useful life of the asset. Useful life is defined for each asset class as follows:

<b>Category</b>	<b>Useful Life</b>
Land	Does Not Depreciate
Buildings and Improvements	30-40 years
Improvements (other than buildings)	15 years
Appliances	10-15 years
Furniture and Fixtures	7-10 years
Large Electronics and Large Equipment	10-20 years
Computers/Small Electronics/Small Equipment	5 years
Vehicles	5 years

**VI. Safeguarding of Assets**

Accounting controls must be designed and implemented to provide reasonable assurances of the following:

- A. *Detailed Records.* Adequate detailed records are maintained to assure accountability for library-owned assets.
  
- B. *Comparison.* The recorded accountability for assets is compared with the existing assets at least every two years, with appropriate action taken with respect to any differences.