

**SAUGATUCK-DOUGLAS DISTRICT LIBRARY**

BOARD MEETING

October 18, 2023

- I. Call the Meeting to Order
- II. Approval of the Agenda
- III. Approval of the Minutes
- IV. Public Comment
- V. Bills
- VI. Financial Reports
  - A. Balance Sheet
  - B. Profit & Loss
- VII. Librarian's Report
- VIII. Old Business
  - A. Strategic Planning Update
  - B. New Trustees
    - City of Saugatuck – Interviews are in process. Appointment should be made on November 13.
    - Saugatuck Township – Frank Aiello was appointed on October 11.
- IX. New Business
  - A. Election of Officers
  - B. 2024 Meeting Schedule (attached)
  - C. Capitalization Policy (attached)
  - D. Meeting Room Policy – Rental Fees and Procedures (for discussion)

*Current Policy: "Room Access. Users may not enter the Library before opening hours or remain beyond closing. Users should allow adequate time to set up and clean up. Exceptions may be considered at the discretion of the Library Director and pending staff availability. A fee of \$30 per hour will be charged for any time beyond open hours."*
- X. Guest: Friends of the Library representative
- XI. Next Meeting: December 6, 2023 at 7:00 pm
- XII. Adjournment

SAUGATUCK-DOUGLAS DISTRICT LIBRARY  
BOARD MEETING  
September 20, 2023

- I. Meeting Called to order at 7:00 by Chairman David Blatt. The following were present: Library Director (ex officio) Ingrid Boyer, Kirstin Carr representing the Friends of the Library, Trustees: Charles Mason, David Blatt, Larry Blose, and Demetrhea Terrien, Guest: Sarah Nelson.
- II. The Agenda (See Appendix) was passed by unanimous consent.
- III. The Minutes from the August 2023 meeting (See Appendix) were passed by unanimous consent.
- IV Public comment: Guest, Sarah Nelson introduction
- V. Library bills were presented by Director Boyer (See Appendix). Charles Mason presented a motion to pay the bills, the motion was seconded by Larry Blose. The motion was passed with 4 members voting yes and 0 members voting no.
- VI. Financial Report (balance sheet and Profit and Loss Statement) was presented by director Boyer (see Appendix).
- VII. The Librarian's Report was presented by Director Boyer (See Appendix).
- VIII. Old Business was presented by Directory Boyer.
  - A. New Trustees
    - City of Saugatuck: They will make their decision at the October meeting.
    - City of the Village of Douglas: Janice Krakowski has been appointed.
    - Saugatuck Township: Their decision has been postponed until the next meeting. Mark Chancey has stepped down. Jack Ridl is a potential candidate.
  - B. Strategic Planning Update: We have the data from the survey and focus groups. Ingrid Boyer, Carol Dawe, Marlee Alexander and Sarah Goy will meet to discuss. After this meeting, next steps will be presented to the board. Due to the 50% turnover of the board, Ingrid suggested that the original timeline for the strategic plan be extended by a month or two.
- IX. New Business - none

X. Guest: Friends of the Library representative

Kirstin Carr representing the Friends of the Library made the following comments:

- The Friends rescheduled the Fall Fundraising Dinner due to the construction at Farmhouse Deli. The new date is October 24. If Farmhouse has their permit, dinners will be offered in person, but if not, it will be strictly takeout. They will know by October 4 and tickets will be on sale October 5. This gives 2 weeks of ticket sales. There are 50 available tickets for in-person and 50 for takeout. (100 takeout if in-person is not permitted.)
- The Silent Auction will run from November 2-16. On October 27, the Friends will be putting together baskets and preparing for the auction.

XI. Next Meeting: October 18, 2023 at 7:00 pm

XII. Adjournment by unanimous consent at 7:21 PM.

Saugatuck-Douglas District Library  
**Expenses by Vendor Detail**  
 September 18 through October 16, 2023

Type	Date	Memo	Account	Amount
<b>All Surface Building Services LLC</b>				
Check	09/25/2023	September cleaning	930 · Building Maintenance	-995.00
Total All Surface Building Services LLC				-995.00
<b>Amazon.com</b>				
Check	09/18/2023	Gift cards, YA prizes	880 · Programs	-100.00
Total Amazon.com				-100.00
<b>Blue Star Storage</b>				
Check	09/25/2023	October rental	930 · Building Maintenance	-60.00
Total Blue Star Storage				-60.00
<b>Boyer, Ingrid</b>				
Check	09/18/2023	Reimbursement for theater camp snacks ...	729 · Custodial Supplies	-41.97
Check	09/18/2023	Reimbursement for theater camp snacks ...	961 · Travel/Conference	-91.96
Total Boyer, Ingrid				-133.93
<b>Citizens Insurance/Hanover Ins.</b>				
Check	09/18/2023	WHI 7596621 19	965 · Insurance	-549.00
Total Citizens Insurance/Hanover Ins.				-549.00
<b>Comcast</b>				
Check	09/18/2023	Phone, 8/10/23-9/9/23	850 · Phone & Internet	-186.23
Check	09/21/2023	September internet	850 · Phone & Internet	-219.90
Check	09/26/2023	October internet	850 · Phone & Internet	-219.90
Check	09/27/2023	9/10/23-10/9/23, phone	850 · Phone & Internet	-186.23
Total Comcast				-812.26
<b>Consumers Energy</b>				
Check	10/13/2023	Aug/Sep electric	920 · Utilities	-966.89
Total Consumers Energy				-966.89
<b>Costco</b>				
Check	10/02/2023	Treats and Trails candy	880 · Programs	-99.94
Total Costco				-99.94
<b>ebay</b>				
Check	10/04/2023	book	959.110 · Print Books	-47.82
Total ebay				-47.82
<b>Ecogardens</b>				
Check	10/13/2023	landscaping seasonal maintenance	930 · Building Maintenance	-4,150.00
Total Ecogardens				-4,150.00
<b>ELM USA, Inc.</b>				
Check	10/06/2023	monthly disc cleaning	728 · Collection Expenses	-25.00
Check	10/13/2023	monthly disc cleaning	728 · Collection Expenses	-25.00
Total ELM USA, Inc.				-50.00

Type	Date	Memo	Account	Amount
<b>Heimler, Nick</b>				
Check	09/25/2023	Invoice #441, ERATE eligible basic mai...	801 · Professional Services	-260.00
Check	10/13/2023	Invoice #484, ERATE eligible basic mai...	801 · Professional Services	-390.00
Total Heimler, Nick				-650.00
<b>Hill-VanHorn, Erin</b>				
Check	09/18/2023	mileage and kids snacks	730 · Youth Services Supplies	-7.22
Check	09/18/2023	mileage and kids snacks	961 · Travel/Conference	-42.58
Total Hill-VanHorn, Erin				-49.80
<b>Ingram Library Services</b>				
Check	10/13/2023	August invoices	959.110 · Print Books	-829.69
Total Ingram Library Services				-829.69
<b>Kanopy, Inc.</b>				
Check	09/25/2023	Invoice # 362814, video downloads	959.320 · Digital Content Databases	-192.10
Check	10/13/2023	Invoice # 367328	959.320 · Digital Content Databases	-192.95
Total Kanopy, Inc.				-385.05
<b>KLSWA</b>				
Check	10/06/2023	Aug/Sep water	920 · Utilities	-332.16
Total KLSWA				-332.16
<b>Lakeland Library Cooperative</b>				
Check	10/13/2023	Overdrive audiobooks	959.310 · E-Books	-180.00
Check	10/13/2023	Overdrive ebooks	959.310 · E-Books	-270.00
Check	10/13/2023	Overdrive magazines	959.320 · Digital Content Databases	-153.58
Check	10/13/2023	Invoice #24-17641	803 · Coop Services (LLC)	-3,564.50
Total Lakeland Library Cooperative				-4,168.08
<b>Maintenance Management, Inc.</b>				
Check	10/13/2023	Jul-Sept mowing	930 · Building Maintenance	-780.00
Total Maintenance Management, Inc.				-780.00
<b>Michigan Gas Utilities</b>				
Check	09/22/2023	acct. #0504864801-00002	920 · Utilities	-12.88
Total Michigan Gas Utilities				-12.88
<b>Midwest Tape-HOOPLA</b>				
Check	10/13/2023	Invoice #504429063	959.320 · Digital Content Databases	-1,355.92
Total Midwest Tape-HOOPLA				-1,355.92
<b>Moeller, Sally</b>				
Check	10/13/2023	September bookkeeping	801 · Professional Services	-165.00
Total Moeller, Sally				-165.00
<b>New Dawn Linen Service</b>				
Check	09/25/2023	August mat service	930 · Building Maintenance	-45.92
Total New Dawn Linen Service				-45.92

Type	Date	Memo	Account	Amount
<b>Office Max/Depot</b>				
Check	09/25/2023	paper	727 · Office Supplies	-39.99
Total Office Max/Depot				-39.99
<b>Outdoor Discovery Center</b>				
Check	09/20/2023	treats and trails registration	880 · Programs	-25.00
Total Outdoor Discovery Center				-25.00
<b>OverDrive</b>				
Check	10/06/2023	Invoice #01720CP23340089	959.320 · Digital Content Databases	-105.75
Total OverDrive				-105.75
<b>Priority Health</b>				
Check	10/01/2023	October premium	701.300 · Health Insurance Compe...	-278.87
Total Priority Health				-278.87
<b>RICOH USA, INC (TX)</b>				
Check	10/01/2023	copier lease	941 · Copy Machine	-146.30
Total RICOH USA, INC (TX)				-146.30
<b>Scholastic Library Publishing</b>				
Check	09/25/2023	Invoice #s 51205273, 51209159	959.110 · Print Books	-31.18
Total Scholastic Library Publishing				-31.18
<b>T Mobile</b>				
Check	09/19/2023	hotspots	959.320 · Digital Content Databases	-150.50
Check	10/06/2023	hotspots	959.320 · Digital Content Databases	-149.55
Total T Mobile				-300.05
<b>Teachers Pay Teachers</b>				
Check	10/13/2023	downloadable worksheets for solar eclipse	880 · Programs	-5.00
Total Teachers Pay Teachers				-5.00
<b>Vistaprint</b>				
Check	10/02/2023	tablecloth with logo	727 · Office Supplies	-158.97
Total Vistaprint				-158.97
<b>TOTAL</b>				<b>-17,830.45</b>

Saugatuck-Douglas District Library  
**Balance Sheet**  
As of October 16, 2023

	<u>Oct 16, 23</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
001 · Checking Regular 2041	111,605.84
003 · Square Macatawa 9464	3,191.71
010 · PettyCash	150.00
011 · Huntington Reserve Account 0832	10,149.90
012 · Huntington Construct Chkg 8303	78,104.41
017 · Michigan CLASS	
017.01 · Michigan CLASS - General Fund	555,240.31
017.02 · Michigan CLASS - Construction	101,747.12
<b>Total 017 · Michigan CLASS</b>	<u>656,987.43</u>
<b>Total Checking/Savings</b>	<u>860,189.29</u>
<b>Other Current Assets</b>	
022 · Accts Receivable	11,102.76
<b>Total Other Current Assets</b>	<u>11,102.76</u>
<b>Total Current Assets</b>	<u>871,292.05</u>
<b>TOTAL ASSETS</b>	<b><u>871,292.05</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Other Current Liabilities</b>	
209 · Health Ins Payable	56.08
210 · Payroll Liabilities	3,828.87
220 · Accrued Payroll	779.40
223 · Due to F.O.L.	1,772.16
<b>Total Other Current Liabilities</b>	<u>6,436.51</u>
<b>Total Current Liabilities</b>	<u>6,436.51</u>
<b>Total Liabilities</b>	6,436.51
<b>Equity</b>	
390 · Fund Balance	553,479.44
392 · Restricted F.B. for New Bldg	381,132.56
394 · Restricted F.B. for Debt Serv	198,255.41
Net Income	-268,011.87
<b>Total Equity</b>	<u>864,855.54</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>871,292.05</u></b>

**Saugatuck-Douglas District Library**  
**Profit & Loss Budget vs. Actual**  
 July 2023 through June 2024

	<u>Jul '23 - Ju...</u>	<u>Budget</u>	<u>\$ Over Bud...</u>	<u>% of Budget</u>
<b>Income</b>				
<b>400 · Millage</b>				
400.100 · COVODouglas	0.00	99,050.00	-99,050.00	0.0%
400.200 · City	3.54	93,755.00	-93,751.46	0.0%
400.300 · Twp	0.00	195,145.00	-195,145.00	0.0%
<b>Total 400 · Millage</b>	<u>3.54</u>	<u>387,950.00</u>	<u>-387,946.46</u>	<u>0.0%</u>
<b>405 · Bond Levy</b>				
405.100 · COVODouglas	0.00	64,318.48	-64,318.48	0.0%
405.200 · City	2.52	60,881.32	-60,878.80	0.0%
405.300 · Twp	0.00	126,718.42	-126,718.42	0.0%
<b>Total 405 · Bond Levy</b>	<u>2.52</u>	<u>251,918.22</u>	<u>-251,915.70</u>	<u>0.0%</u>
<b>520 · USF</b>	131.94	2,800.00	-2,668.06	4.7%
<b>539 · State Aid</b>	2,903.22	5,600.00	-2,696.78	51.8%
<b>608 · Fines &amp; Fees</b>	3,348.76	6,500.00	-3,151.24	51.5%
<b>655 · Penal Fines</b>				
655.100 · Penal Fines Allegan County	8,951.81	18,000.00	-9,048.19	49.7%
655.200 · Herrick-LaketownFunds	5,889.79	9,000.00	-3,110.21	65.4%
<b>Total 655 · Penal Fines</b>	<u>14,841.60</u>	<u>27,000.00</u>	<u>-12,158.40</u>	<u>55.0%</u>
<b>664 · Interest</b>	718.95	1,000.00	-281.05	71.9%
<b>665 · Investment Earnings</b>	8,873.67	5,000.00	3,873.67	177.5%
<b>671 · Other Revenue</b>	2,206.00	4,000.00	-1,794.00	55.2%
<b>674.100 · General Donations</b>	1,379.86	1,000.00	379.86	138.0%
<b>675 · FOL</b>	2,345.00	9,000.00	-6,655.00	26.1%
<b>698 · Transfer from Restricted Fund</b>	0.00	25,000.00	-25,000.00	0.0%
<b>Total Income</b>	<u>36,755.06</u>	<u>726,768.22</u>	<u>-690,013.16</u>	<u>5.1%</u>
<b>Gross Profit</b>	36,755.06	726,768.22	-690,013.16	5.1%
<b>Expense</b>				
<b>701 · Payroll Expenses</b>	67,071.30	221,000.00	-153,928.70	30.3%
<b>727 · Office Supplies</b>	654.95	2,700.00	-2,045.05	24.3%
<b>728 · Collection Expenses</b>	121.41	2,500.00	-2,378.59	4.9%
<b>729 · Custodial Supplies</b>	683.45	1,800.00	-1,116.55	38.0%
<b>730 · Youth Services Supplies</b>	2,092.38	3,000.00	-907.62	69.7%
<b>731 · Postage</b>	133.83	250.00	-116.17	53.5%
<b>801 · Professional Services</b>	1,725.00	26,000.00	-24,275.00	6.6%
<b>803 · Coop Services (LLC)</b>	7,016.25	15,000.00	-7,983.75	46.8%
<b>850 · Phone &amp; Internet</b>	1,622.37	5,000.00	-3,377.63	32.4%
<b>880 · Programs</b>	1,868.40	8,000.00	-6,131.60	23.4%
<b>900 · Publicity &amp; Printing</b>	553.00	1,500.00	-947.00	36.9%
<b>920 · Utilities</b>	5,422.83	27,000.00	-21,577.17	20.1%
<b>930 · Building Maintenance</b>	11,016.26	43,000.00	-31,983.74	25.6%
<b>941 · Copy Machine</b>	1,192.69	4,000.00	-2,807.31	29.8%
<b>956 · Lost materials</b>	60.00	200.00	-140.00	30.0%
<b>957 · Technology</b>	927.89	8,000.00	-7,072.11	11.6%



	<u>Jul '23 - Ju...</u>	<u>Budget</u>	<u>\$ Over Bud...</u>	<u>% of Budget</u>
<b>959 · Materials</b>				
<b>959.100 · Print Materials</b>				
959.110 · Print Books	4,496.82	24,000.00	-19,503.18	18.7%
959.120 · Periodicals	230.94	5,000.00	-4,769.06	4.6%
<b>Total 959.100 · Print Materials</b>	<u>4,815.99</u>	<u>29,000.00</u>	<u>-24,184.01</u>	<u>16.6%</u>
<b>959.200 · Other</b>				
959.210 · DVDs	497.99	3,000.00	-2,502.01	16.6%
959.220 · Audio Books	155.68	1,000.00	-844.32	15.6%
<b>Total 959.200 · Other</b>	<u>653.67</u>	<u>4,000.00</u>	<u>-3,346.33</u>	<u>16.3%</u>
<b>959.300 · Electronic</b>				
959.310 · E-Books	970.85	4,000.00	-3,029.15	24.3%
959.320 · Digital Content Databases	7,274.50	28,500.00	-21,225.50	25.5%
<b>Total 959.300 · Electronic</b>	<u>8,245.35</u>	<u>32,500.00</u>	<u>-24,254.65</u>	<u>25.4%</u>
<b>Total 959 · Materials</b>	<u>13,715.01</u>	<u>65,500.00</u>	<u>-51,784.99</u>	<u>20.9%</u>
<b>961 · Travel/Conference</b>	700.28	1,500.00	-799.72	46.7%
<b>962 · Dues</b>	897.00	700.00	197.00	128.1%
<b>964 · Tax Charge Backs</b>	-72.44	500.00	-572.44	-14.5%
<b>965 · Insurance</b>	4,099.50	7,700.00	-3,600.50	53.2%
<b>970 · Capital Expenditures</b>	0.00	5,000.00	-5,000.00	0.0%
<b>971 · New Library Building</b>	0.00	25,000.00	-25,000.00	0.0%
<b>991 · Debt Service - Principal</b>	120,000.00	120,000.00	0.00	100.0%
<b>992 · Debt Service - Interest</b>	62,459.38	123,118.00	-60,658.62	50.7%
<b>Total Expense</b>	<u>303,960.74</u>	<u>717,968.00</u>	<u>-414,007.26</u>	<u>42.3%</u>
<b>Net Income</b>	<u><u>-267,205.68</u></u>	<u><u>8,800.22</u></u>	<u><u>-276,005.90</u></u>	<u><u>-3,036.4%</u></u>

**Saugatuck-Douglas District Library**  
**Profit & Loss Budget vs. Actual**  
 July 2023 through June 2024

	<u>Jul '23 - Ju...</u>	<u>Budget</u>	<u>\$ Over Bud...</u>	<u>% of Budget</u>
<b>Income</b>				
<b>400 · Millage</b>				
400.100 · COVODouglas	0.00	99,050.00	-99,050.00	0.0%
400.200 · City	3.54	93,755.00	-93,751.46	0.0%
400.300 · Twp	0.00	195,145.00	-195,145.00	0.0%
<b>Total 400 · Millage</b>	3.54	387,950.00	-387,946.46	0.0%
<b>520 · USF</b>	131.94	2,800.00	-2,668.06	4.7%
<b>539 · State Aid</b>	2,903.22	5,600.00	-2,696.78	51.8%
<b>608 · Fines &amp; Fees</b>	3,348.76	6,500.00	-3,151.24	51.5%
<b>655 · Penal Fines</b>				
655.100 · Penal Fines Allegan County	8,951.81	18,000.00	-9,048.19	49.7%
655.200 · Herrick-LaketownFunds	5,889.79	9,000.00	-3,110.21	65.4%
<b>Total 655 · Penal Fines</b>	14,841.60	27,000.00	-12,158.40	55.0%
<b>664 · Interest</b>	718.95	1,000.00	-281.05	71.9%
<b>665 · Investment Earnings</b>	8,873.67	5,000.00	3,873.67	177.5%
<b>671 · Other Revenue</b>	2,206.00	4,000.00	-1,794.00	55.2%
<b>674.100 · General Donations</b>	1,379.86	1,000.00	379.86	138.0%
<b>675 · FOL</b>	2,345.00	9,000.00	-6,655.00	26.1%
<b>Total Income</b>	36,752.54	449,850.00	-413,097.46	8.2%
<b>Gross Profit</b>	36,752.54	449,850.00	-413,097.46	8.2%
<b>Expense</b>				
<b>701 · Payroll Expenses</b>	67,071.30	221,000.00	-153,928.70	30.3%
<b>727 · Office Supplies</b>	654.95	2,700.00	-2,045.05	24.3%
<b>728 · Collection Expenses</b>	121.41	2,500.00	-2,378.59	4.9%
<b>729 · Custodial Supplies</b>	683.45	1,800.00	-1,116.55	38.0%
<b>730 · Youth Services Supplies</b>	2,092.38	3,000.00	-907.62	69.7%
<b>731 · Postage</b>	133.83	250.00	-116.17	53.5%
<b>801 · Professional Services</b>	1,725.00	26,000.00	-24,275.00	6.6%
<b>803 · Coop Services (LLC)</b>	7,016.25	15,000.00	-7,983.75	46.8%
<b>850 · Phone &amp; Internet</b>	1,622.37	5,000.00	-3,377.63	32.4%
<b>880 · Programs</b>	1,868.40	8,000.00	-6,131.60	23.4%
<b>900 · Publicity &amp; Printing</b>	553.00	1,500.00	-947.00	36.9%
<b>920 · Utilities</b>	5,422.83	27,000.00	-21,577.17	20.1%
<b>930 · Building Maintenance</b>	11,016.26	43,000.00	-31,983.74	25.6%
<b>941 · Copy Machine</b>	1,192.69	4,000.00	-2,807.31	29.8%
<b>956 · Lost materials</b>	60.00	200.00	-140.00	30.0%
<b>957 · Technology</b>	927.89	8,000.00	-7,072.11	11.6%
<b>959 · Materials</b>				
959.100 · Print Materials				
959.110 · Print Books	4,496.82	24,000.00	-19,503.18	18.7%
959.120 · Periodicals	230.94	5,000.00	-4,769.06	4.6%
<b>Total 959.100 · Print Materials</b>	4,815.99	29,000.00	-24,184.01	16.6%

	<u>Jul '23 - Ju...</u>	<u>Budget</u>	<u>\$ Over Bud...</u>	<u>% of Budget</u>
<b>959.200 · Other</b>				
<b>959.210 · DVDs</b>	497.99	3,000.00	-2,502.01	16.6%
<b>959.220 · Audio Books</b>	155.68	1,000.00	-844.32	15.6%
<b>Total 959.200 · Other</b>	653.67	4,000.00	-3,346.33	16.3%
<b>959.300 · Electronic</b>				
<b>959.310 · E-Books</b>	970.85	4,000.00	-3,029.15	24.3%
<b>959.320 · Digital Content Databases</b>	7,274.50	28,500.00	-21,225.50	25.5%
<b>Total 959.300 · Electronic</b>	8,245.35	32,500.00	-24,254.65	25.4%
<b>Total 959 · Materials</b>	13,715.01	65,500.00	-51,784.99	20.9%
<b>961 · Travel/Conference</b>	700.28	1,500.00	-799.72	46.7%
<b>962 · Dues</b>	897.00	700.00	197.00	128.1%
<b>964 · Tax Charge Backs</b>	-72.44	500.00	-572.44	-14.5%
<b>965 · Insurance</b>	4,099.50	7,700.00	-3,600.50	53.2%
<b>970 · Capital Expenditures</b>	0.00	5,000.00	-5,000.00	0.0%
<b>Total Expense</b>	121,501.36	449,850.00	-328,348.64	27.0%
<b>Net Income</b>	<b>-84,748.82</b>	<b>0.00</b>	<b>-84,748.82</b>	<b>100.0%</b>

**Saugatuck-Douglas District Library**  
**Profit & Loss Budget vs. Actual**  
 July 2023 through June 2024

	<u>Jul '23 - Jun 24</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Income</b>				
<b>405 · Bond Levy</b>				
405.100 · COVODouglas	0.00	64,318.48	-64,318.48	0.0%
405.200 · City	2.52	60,881.32	-60,878.80	0.0%
405.300 · Twp	0.00	126,718.42	-126,718.42	0.0%
<b>Total 405 · Bond Levy</b>	2.52	251,918.22	-251,915.70	0.0%
698 · Transfer from Restricted ...	0.00	25,000.00	-25,000.00	0.0%
<b>Total Income</b>	2.52	276,918.22	-276,915.70	0.0%
<b>Gross Profit</b>	2.52	276,918.22	-276,915.70	0.0%
<b>Expense</b>				
971 · New Library Building	0.00	25,000.00	-25,000.00	0.0%
991 · Debt Service - Principal	120,000.00	120,000.00	0.00	100.0%
992 · Debt Service - Interest	62,459.38	123,118.00	-60,658.62	50.7%
<b>Total Expense</b>	182,459.38	268,118.00	-85,658.62	68.1%
<b>Net Income</b>	<b>-182,456.86</b>	<b>8,800.22</b>	<b>-191,257.08</b>	<b>-2,073.3%</b>

## LIBRARIAN'S REPORT

Submitted by Ingrid Steen Boyer

October 18, 2023

### PROGRAMS

- Erin and I have been very busy with Storytimes. Erin leads our all-ages Storytime on Tuesdays. She also does a session for at least one visiting school group each week. I have been going to Lakeside Learning Center on Thursdays. I visit two of their daycare classrooms each week. In total, we usually reach about 50 young children *every* week.
- Afterschool programs for elementary students have been less successful. We have run into scheduling conflicts with the Douglas Elementary School clubs and have had limited participation. We cancelled our planned sewing class for K-2 due to lack of enrollment.
- The Virtual Village Show has gone live on our website. It is also currently on display in the lobby monitor. This year we had over 70 participants.
- We had a volunteer NASA ambassador do a presentation on the Annular solar eclipse that occurred on Saturday, October 14. Even though the weather was terrible and an actual viewing was unlikely, we had 10 adults and 3 children attend the presentation. We had glasses to hand out and a few activities for the kids. Miraculously, the cloud cover broke just enough to catch a view of the eclipse near its peak around 1:30. It was pretty cool and we were able to share glasses with those who happened to be in and around the Library at the time.
- On Sunday, we were part of the Beery Field Free Fall Festival of Fun (or something like that). Liz Engel and Community Pride hosted this as a last minute addition to their Oktoberfest celebration. The Library was responsible for crafts and activities for toddlers. It was a very busy and successful event. I don't know exactly how many people attended, but we started with 100 pumpkins and ran out. The plan is to repeat the event next year and I would be happy for the Library to be a part of it.

### FINANCE & CONTRIBUTIONS

- Our annual audit happened on September 27. I met with the auditor on Tuesday, October 2. At this point, there are no concerns. Delong & Brower, the accounting firm we have been using for years, has reassigned our account to a new auditor. Our previous auditor, Jody Broekhuizen, is currently overseeing the audit, but Elise VanKampen is doing the actual fieldwork. They will continue their work, send it to the partner to review and then submit it to the state by the end of the year deadline.
- Even though she was not the primary contact this year, I was able to talk to Jody and ask some questions. She advised me on some changes to our monthly financial reports. These changes are reflected in this month's reports.
- Jody also recommended and drafted a new capitalization policy. This is on tonight's agenda under New Business.

### BUILDINGS & GROUNDS:

- The issue with the building's lighting controls are not yet resolved. We are still waiting on a new controller. Once that arrives, our electricians will install it. The part is under warranty. The electricians assure me it is on its way.

- The chair rail in the program room is also still unfinished. Our custodian, Jim VanRy, is doing the work. He is having some difficulty matching the grain and tone of the different pieces. He will likely have to sand and possibly stain the wood for a more consistent color.
- Drinking fountain/water bottle filler pressure was really low. A plumber came to look at it and determined that the filter needed to be replaced. They ordered the part and replaced it. They also showed me how to change it so I don't need to call them the next time it needs to be changed out.

#### PUBLICITY

- Nothing to report.

#### COLLECTIONS:

- Nothing to report.

#### HUMAN RESOURCES

- I will be attending the Michigan Library Association Conference this week. It is being held in Kalamazoo.
- Many staff members, myself included, attended an online training on genealogical research. This event was hosted by the Lakeland Library Cooperative's Continuing Education committee of which I am the vice president. The presenter was the local history librarian from the Loutit District Library in Grand Haven. She was a very good and we all came away with new tools for answering genealogical questions from our patrons.

#### TECHNOLOGY

- Lakeland Library Cooperative has decided not to renew its contract with our current app provider, Capira by OCLC. We have had the app for at least two years. It is a pretty lousy product and despite promises from the developer, new features and customization options are yet to be implemented. They also just raised the price significantly. The Lakeland Advisory Council voted in favor of contracting with a new app vendor as soon as possible. The new app is from the same company that we use for our online catalog, BiblioCore. It is a far superior product and will integrate more successfully with our catalog and website. There will, of course, be a learning curve for both staff and patrons. The major drawback is that by making the switch at this time, there will be a gap in service of about 3 months. During this time our patrons will have no way to access our services via an app. The Capira app goes away in mid-December. BiblioApp will not be ready to go live until late March. We will be working with Lakeland to prepare communication materials for our patrons and to offer short-term alternatives, but this will likely be a rough transition.

#### MEETINGS & PARTNERSHIPS

- September 20: Lakeland Overdrive meeting. Discussed ebook pricing and purchasing.
- September 22: Strategic planning discussion with Carol Dawe, Marlee Alexander and Sarah Goy.
- September 28: Lakeland Continuing Education committee meeting

- October 2: Lakeland Library Youth Services committee. I am working with this committee as a liaison with the Continuing Ed committee. We are discussing possible training opportunities for Lakeland youth services librarians.
- October 12: Lakeland Library Cooperative Board and Advisory Council meetings. We discussed cancelling our current app and to move forward with a new vendor.
- October 16: Lakeland Continuing Education planning meeting
- October 16: Met with Carol Dawe to talk about next steps for the Strategic Plan. We will be scheduling a meeting with Demetrhea and David who have agreed to serve and as board representatives on the subcommittee.

#### MONTHLY STATISTICS

- We are still waiting on some reports from Lakeland. September statistics will be reported next month.

**Proposed 2024 Meeting Schedule**  
**Saugatuck-Douglas District Library Board of Trustees**

The board will meet at 7pm on the 3<sup>rd</sup> Wednesday of the month, with the exception of combined meeting for July/August and November/December.

**January 17, 2024**

**February 21, 2024**

**March 20, 2024**

**April 17, 2024**

**May 15, 2024**

**June 19, 2024**

**August 7, 2024**

**September 18, 2024**

**October 16, 2024**

**December 4, 2024**



# CAPITALIZATION POLICY

Effective JULY 1, 2023

1. **Purpose**

This accounting policy establishes the minimum cost \$2,000.00 that shall be used to determine the capital assets to be recorded in **Saugatuck Douglas District Library's** books and financial statements.

2. **Capital Asset Definition and Thresholds**

A "Capital Asset" is a unit of property with a useful life exceeding one year and a per unit acquisition cost exceeding \$2,000.00. Capital assets will be capitalized and depreciated over their useful lives. **Saugatuck Douglas District Library** will expense the full acquisition cost of tangible personal property below these thresholds in the year purchased.

3. **Capitalization Method and Procedure**

All Capital Assets are recorded at historical cost as of the date acquired.

Tangible assets costing below the aforementioned threshold amount are recorded as an expense for **Saugatuck Douglas District Library's** annual financial statements (or books). In addition, assets with an economic useful life of 12 months or less must be expensed for both book and financial reporting purposes.

4. **Documentation**

Invoices substantiating the acquisition cost of each unit of property are to be retained for a minimum of seven (7) years.