

Dexter District Library
Board of Trustees - Meeting Agenda – March 7, 2022 - 7:00 p.m.

- 1) Call to order, attendance and introductions (7:00 pm)
- 2) Approval of agenda – **action item**
- 3) Approval of minutes from the February, 2022 Board meeting – **action item**
- 4) Public comment
 - Prearranged public comment - none
 - General public comment
- 5) Consent agenda
 - Library Director’s narrative report
 - Friends of the Library Report (contained in Director’s narrative report)
 - Balance sheets
 - Michigan CLASS report
 - Library statistical report
 - Committee meeting minutes
- 6) Treasurer’s Report (7:20 pm)
 - Approval of bills paid during February 2022 – **action item**
 - Budget changes – none
- 7) Administrative Issues (7:40 pm)
 - Erratic Ales donation
 - Anniversaries: Adult Reference Librarians Anna Hinkley (1 year) and Diane Alson (13 years);
Library Page, Josh Burns (3 years)
 - Items from Legislature, MLA, TLN, AAACF, local municipalities
 - Patron comments
- 8) Old Business (8:00 pm)
 - Memorial for Pat Cousins
 - Pandemic response plan and changes to restrictions – **action item**
- 9) New Business (8:30 pm)
 - Audit contract – **action item**
 - Millage renewal
 - Expiring Board terms
 - Copy machine replacement
- 10) Public comment
- 11) Board member comments
- 12) Adjourn (8:59 pm)



**Dexter District Library Board of Trustees
DRAFT -Meeting Minutes**

February 7, 2022
7:00 p.m.

Members present: Barbara Davenport, Martha Gregg, Cassy Korinek, Jim LaVoie, Donna Palmer, Rosemary Quigley, Sherry Simpson, Shelly Vrsek

Members absent: None.

Others present: Paul McCann, Library Director,
Kim Swoverland, Recording Secretary

President Vrsek welcomed everyone back to the Library's first in-person Board meeting after nearly 2 full years of Zoom meetings, and called the meeting to order at 7:05 p.m.

Vrsek called for additions/changes to the presented agenda. McCann noted the portion of the agenda under Consent Agenda would need to be an action item. Simpson moved to approve the meeting agenda as presented, with the Consent Agenda as an action item. Second by LaVoie. A voice vote was taken. Aye=all, nay=none, absent=0. Motion carried.

Vrsek called for corrections to the minutes of the November and December 2021 regular Board Meetings. No corrections were requested. Simpson moved to approve the minutes from the November 1, 2021 regular Board Meeting as presented. Second by Gregg. A voice vote was taken. Aye=all, nay=none, absent=0. Motion carried. Davenport moved to approve the minutes from the December 6, 2021 regular Board Meeting as presented. Second by Simpson. A voice vote was taken. Aye=all, nay=none, absent=0. Motion carried.

Public Comment: None.

Consent Agenda: Vrsek called for consideration of the Consent Agenda, including the following: Library Director's narrative report, Friends of the Library report, Balance Sheets, Michigan Class report, Library statistical report, and Committee reports. A comment was made in appreciation for the individual department reports contained in the Director's report. Quigley moved to approve the Consent Agenda. Second by Simpson. A voice vote was taken. Aye=all, nay=none, absent=0. Motion carried.

Treasurer's Report: McCann presented the current Treasurer's report. The paid bills for December 2021 and January 2022 were reviewed. LaVoie moved to approve the bills paid during the months of December 2021 and January 2022. Second by Korinek. A roll call vote was taken. Davenport=aye, Gregg=aye, Korinek=aye, LaVoie=aye, Palmer=aye, Quigley=aye, Simpson=aye, Vrsek=aye, absent=0. Motion carried.

Budget Changes: McCann reported the faucet replacement project has been successfully completed and, as previously discussed by the Board, will be paid from the Capital Replacement line of the budget. Simpson moved to increase the budgeted balance of line 101-901-972 Capital Replacement by \$10,680.00 with funds to come from the excess 2021-22 income that was not allocated during the budgeting process, reducing net budgeted income from \$30,153.00 to \$19,437.00. Second by Korinek. A roll call vote was taken. Davenport=aye, Gregg=aye, Korinek=aye, LaVoie=aye, Palmer=aye, Quigley=aye, Simpson=aye, Vrsek=aye, absent=0. Motion carried.

Reimbursements: None.

2022 Wage Rate Adjustments: McCann presented the schedule of proposed wage rate adjustments, intended to be retro-active to the 1st payroll of January 2022. Library Pages making minimum wage have already had their increase implemented per State requirements. All other wage adjustments were on hold for official Board approval. New hires with less than 12 months at their position would be eligible for a wage rate increase at their 1-year anniversary. The adjustments are essentially a 2% increase over the prior year, with some adjustments slightly higher for additional duties. Board members noted the Library Director's 1% increase was too low. Simpson moved to approved the 2022 Wage Rate Adjustment Schedule, with the Library Director's wage adjustment increased to 2%. A comment was made that 2% is still too low, and perhaps when the Director's Evaluation process is complete, the Board may want to re-evaluate the Director's salary. Simpson moved to approve the 2022 Wage Rate Adjustments, with the Library Director's salary at a 2% increase. Second by Korinek. A roll call vote was taken. Davenport=aye, Gregg=aye, Korinek=aye, LaVoie=aye, Palmer=aye, Quigley=aye, Simpson=aye, Vrsek=aye, absent=0. Motion carried.

Personnel / New Hire: McCann informed the Board that interviews were conducted in early January for a part-time Adult Reference Librarian and Emily Murphy was offered the position. Palmer moved to approve the hiring of E. Murphy effective January 12, 2022 as part-time Adult Reference Librarian at \$18.25/hr. Second by Quigley. A roll call vote was taken. Davenport=aye, Gregg=aye, Korinek=aye, LaVoie=aye, Palmer=aye, Quigley=aye, Simpson=aye, Vrsek=aye, absent=0. Motion carried.

Maintenance Contract for Lobby Doors: A 5-year service agreement with Stanley Access Technologies for the repair and maintenance of the sliding lobby doors was reviewed and recommended by both the Library Finance and Facilities Committees. Due to an urgent repair need, McCann signed and submitted the agreement. The Board was in support of McCann to be able to make these decisions on the Board's behalf, especially when there are time-sensitive issues. Simpson moved to approve the 5-year service agreement with Stanley Access Technologies as presented. Second by Gregg. A roll call vote was taken. Davenport=aye, Gregg=aye, Korinek=aye, LaVoie=aye, Palmer=aye, Quigley=aye, Simpson=aye, Vrsek=aye, absent=0. Motion carried.

Circulation Statistics: Statistical charts for the months of December 2021 and January 2022 were available and reviewed.

**Circulation Statistics
Feb 2022 Board Meeting**

	Jan	Dec
Adult Books	4297	3435
Young Adult Books	579	613
Children's Books	7646	6581
Magazines	100	92
DVD	2030	1992
Books on CD	393	286
Music CD	264	451
Realia/Objects/Equip	49	55
Overdrive	3261	2947
hoopla	1974	1757
Kanopy	634	624
Renewals via web	1230	1300
Auto-renewals	7076	8098
In-House	2341	2013
Total	31874	30244
Library visits	6571	6597
Reference questions	1585	1420
Items withdrawn	593	525
New items added	1157	942
Total holdings	111714	111210
New cards issued	71	108
Total card holders	11535	11491
Internet usage	1509	1323
Museum/Park Pass	0	4
Web site visits	9302	8103
Program attendance	621	826
Fax	26	19
ILL lent out	2120	1613
ILL borrowed	3195	2593
In-house renewals	367	289
Unique borrowers	1576	1452

2020-2021 Fiscal Year Audit: McCann stated he realized after the audit presentation at the December 2021 Board Meeting, the Board did not officially accept the audit, and requested they do so now. Quigley moved to accept the 2020-2021 audit report as presented. Second by Palmer. A roll call vote was taken. Davenport=aye, Gregg=aye, Korinek=aye, LaVoie=aye, Palmer=aye, Quigley=aye, Simpson=aye, Vrsek=aye, absent=0. Motion carried.

Foster, Swift Rate Change: McCann provided a recent letter from the Library's attorney announcing the hourly billing rate change effective February 1, 2022. Davenport moved to accept the Foster, Swift billing rate changes as presented. Second by Simpson. A roll call vote was taken. Davenport=aye, Gregg=aye, Korinek=aye, LaVoie=aye, Palmer=aye, Quigley=aye, Simpson=aye, Vrsek=aye, absent=0. Motion carried.

Items from Legislature and Local Municipalities: None.

Old Business:

Regarding a memorial for Patricia Cousins, donation money continues to come in and the Cousins family is hoping to have a gathering at the Library in mid-May. McCann has been in touch with Distinct Designs for assistance in narrowing the focus on a local artist who might be able to provide an outdoor art installation by mid-May. The time frame is tight but Pat was an avid gardener and outdoor art seems an appropriate way to honor her.

The policy committee is working on updating the pandemic response plan, most of which is no longer relevant.

Regarding cybersecurity, McCann inquired with MML and discovered they do not provide coverage for cybersecurity. Much of the Library's data resides with TLN and is therefore under TLN's protection. McCann is encouraging TLN to evaluate their risk and take action wherever weaknesses may reside. Vrsek has first-hand knowledge of the difficulties that occur when an institution is hit by a cyberattack and will pass along the contact info of the agency that assisted Webster Township.

New Business:

McCann informed the Board that AT&T, who is responsible for the Library's land lines, has announced they are decommissioning the copper lines, otherwise known as POTS lines. Scott Wright is working on finding alternative phone services for the Library's fire panel, burglar alarm, and FAX lines. The POTS line for the elevator emergency call line was already converted during last year's maintenance.

Public Comment: None.

LaVoie excused himself from the meeting at 8:37 p.m.

Board Member Comments: There was discussion regarding recent news of book banning and censorship in other communities, and the question was asked if the Library has an official position on book selection and response to censorship demands. McCann reviewed the existing Library Board position as contained in the Library Materials Selection Policy, which reads as follows:

INTELLECTUAL FREEDOM AND CENSORSHIP

The Board of Trustees realizes that some materials purchased according to these guidelines may be offensive to certain members of the community. The Dexter District Library serves everyone by being a center for popular materials in a variety of print, audiovisual and electronic formats and supports the freedom of all residents to seek information. The Dexter District Library endorses the "Library Bill of Rights" and its interpretations, adopted by the American Library Association, insofar as they accord with the Dexter District Library's material selection policy, the laws of the State of Michigan and the United States of America. The Dexter District Library is a repository of recorded expression and any attempt to remove materials from this collection or to add materials that do not meet the selection criteria will be addressed by the Director.

Adjournment: Having completed all items on the agenda, the meeting was deemed adjourned by consensus at 8:50 p.m.

Respectfully submitted,

Barbara Davenport,
Secretary

Kimberly Swoverland,
Recording Secretary

Director's Report

Library Board meeting – March 7, 2022

Administration Overview

The previous Board meeting was held on February 7, 2022, so the reporting period for this Board meeting is shorter than normal. In addition to February being a shorter month, the Library closed early at 5:00 pm on February 17 because of a significant snow event.

Prior to changes in the CDC COVID-19 guidance, several in-person events were canceled. Where feasible, events were shifted to virtual presentations. In-person events resumed on February 14. The Policy Committee will be discussing issues surrounding programming and meeting room use at their March 3 meeting.

The Library hosted a portion of the 'We Love Dexter' art display in our main floor display case. This was a project of the City's Arts, Culture and Heritage Committee and solicited artworks from community member revolving around the theme of a love for our home town. The display concluded on March 2.

During the month, the Director participated in a number of meetings. The TLN Board has no current pressing issues. The staff of TLN have been managing a COVID related grant program. The Dexter District Library applied for and will receive two 'tool kits,' which will enhance our ability to provide remote and outdoor programming opportunities. As we move toward the summer, the ideal situation will be to use the remote broadcasting equipment to show events at the Library in real time, allowing people who may not be comfortable coming to larger gatherings the opportunity to participate in Library events. We will also be looking at outdoor events during the summer and this programming kit includes public address equipment.

The Shared System Executive Committee continues to monitor and suggest improvements for the catalog and circulation system. TLN is currently looking at a web based overlay to provide easier to create and more graphical reports from the Shared System.

The Shared System User's Group concluded debate on changing the name of 'juvenile materials.' The topic was brought to the group by a member library which thought the term 'juvenile' was somewhat off-putting to young people.

The TLN e-Content discussed and will be holding a vote on how the cost for e-magazines will be handled in the future. In 2021, Overdrive acquired the rbDigital e-magazine service. Prior to the acquisition, TLN member libraries subscribed to this service individually. When it was rolled into the Overdrive/Download Destination service, Overdrive began requiring the entire consortium to participate. A number of the smaller libraries had not provided e-magazines to date and initially expressed resistance to seeing a new charge. The per-library charge through Overdrive if Dexter was to go independent would have doubled our cost. It does look like the whole consortium will stay. The smaller libraries that have had access to the service are now willing to participate financially and the group has two funding formula options. Both seem acceptable to the majority of libraries and a vote by the membership is forthcoming.

Barbara Davenport and Paul McCann attended the City's Parks and Recreation Commission meeting to provide input on the future of Mill Creek Park North, just behind the Library. The Commission opened the discussion as a fairly minor project, looking at the future of the existing playground equipment. The Library presented a wide variety of ideas, generated by the Board and staff (included in Board packet) and the discussion was expanded to look at a longer range plan for the park space.

The Library's Facilities, Finance and Policy Committee met with minutes included in the Board packet.

Steering Committee for Washtenaw Reads will kick off planning on March 4 for the 2023 program.

The Michigan Library Association held a Legislative advocacy workshop on March 2, which McCann attended

Joy Naylor will be presenting some initial examples of art and prospective pieces for the Pat Cousins memorial. McCann has a meeting with Naylor on March 4 and will hopefully have samples for the Board.

Children's Department

This February the Youth Department continued to pivot and adapt. Weather related causes postponed a few of our events. In-person programming was also suspended through February 13 due to the ongoing local public health conditions.

In-person Story Time was able to resume Monday, February 14. This month we saw a total Story Time attendance of 146 people. We also had Virtual Story Time three times this month which averaged eight devices for each of the three sessions (adjusted total is 57.5).

Two of the Youth Books Clubs were switched to virtual and the third Book Club was postponed because of weather. The two Book Clubs combined had 15 devices (37.5 is the adjusted total). We had another Virtual Cooking program which was again popular. We had 20 devices and it was so cool to see so many families working together in their own kitchens. We had about 50 people participate in that program. We had an in-person Maker Challenge program that had 12 participants. Our Take & Make bags continue to be popular. This month we gave out 310 Outer Space themed bags.

The Teen Department offered a Take & Make kit for Pop-up Cards. 27 people picked up the kits. Teen Book Club was done virtually this month. Two teens attended via Zoom. Six Tweens attended the in-person Tween Book Club. The Teen/Tween department offered three more in-person programs this month – Magic the Gathering, Teen Advisory Group and Geometric Canvas Art. These three programs had a combined total of 24 participants.

Adult Department

With February's onsite programs canceled up to February 14, all but 1 program was scheduled as Zoom events. These included two Card Making Workshop programs, which included distribution of tools, but patrons really enjoyed creating 3 different cards that they could use as Valentines, Birthday, Wedding, Anniversary or just Thinking of You cards. A total of 43 patrons participated.

On February 15, the Library hosted Navigating a World Not Built for All, as part of the Washtenaw Read program (20 attended). Erica Coulson, President of Walk the Line, discussed what that world is like for her and the challenges she faces every day to navigate with a disability. Ron Campbell, preservation

architect and principal planner for Oakland County, discussed the challenges faced by property owners and some creative ways architects have met those challenges with examples of thoughtful solutions of making history inclusive. This was a very interesting program with many questions from attendees. Everyone said that they will now be looking at challenges that persons with disabilities face every day especially in relation to buildings /businesses in their communities.

The Library's Somewhere in Time Book Club discussed "A History of the World in 6 Glasses", by Tom Standage (with 5 attendees), the Better Off Read group discussed "Writers & Lovers" by Lily King (with 7 attendees) and the Third Monday Book Club discussed "Just as I Am" by Cicely Tyson (with 11 attendees.)

The Library was able to show "Respect: The Aretha Franklin Story" in-person with 11 patrons attending.

The Department began applying for online donations for this year's Summer Reading program.

The Washtenaw Reads book "Being Heumann" by Judith Heumann and Kristen Joiner was well received by patrons. All of the free copies of the book are gone and I received a great deal of positive feedback regarding this year's selection.

Technology Department

Scott Wright presented five classes on topics such as Android Phones & Tablets, Getting the Most Out of Your Smart Phone and Cut the Cord Cable TV Alternatives with a total of 18 attendees.

Scott also arranged for Advance Computer Recycling to collect our scrap electronics, ballasts, computer equipment and batteries for proper recycling. He started the application process to become a FamilySearch.org affiliate library, attended webinars for Biscom fax over Internet and Summer with the Michigan Learning Channel, tried the demo for WTCox Magzter e-magazines and provided feedback, created two more VHS to Digital conversion kits, corrected a problem with our T-Mobile hotspots that was causing certain web pages not to load and set up Amazon wish lists for Library staff to share Amazon purchase requests with McCann and wrote directions on their usage.

Circulation Department

February was a very quiet month for circulation. We had very little foot traffic but it started to pick up a bit towards the end of the month. There were a couple of bad snowstorms which of course slowed down the number of patrons coming into the library. Now that the COVID numbers have drastically dropped and the weather starts warming up, perhaps things will pick up a bit. We have had quite a few of the delivery bins everyday as patrons seem to be placing more holds on other libraries' materials. And there still seems to be a lot of material being returned in the drop boxes. Once programming is in-person again, we will see more patrons coming in to check out material.

Maintenance Department

February was a fairly busy month for maintenance tasks. Altech came to fix a leak at a gasket on the boiler, Schindler Elevator Corp. came to do preventative maintenance on the elevator, Stanley came to fix the front sliding door, Library Design Assoc. fixed the locks on the drop boxes, and Hopp Electric

came to replace the ballasts in the youth area as well as an emergency light ballast and one can light on the second floor.

Matt Erwin was kept very busy with small repair tasks for staff as well as overall upkeep for the library. Some examples of this are: running the water fountains to keep the bacteria levels low, changing light bulbs and HVAC filters, fixing the loose partition wall in 1st floor women's restroom, regluing the handrail to 2nd floor, and fixing the meeting room vacuum cleaner.

Matt is also spending a significant amount of time setting up the meeting room since reopening it to the public. Frequently he is having to change the setup between groups, or needing to change the setup because the group currently using the meeting room would like it done differently.

Additionally, there were a few days this month with significant snow fall, requiring early arrival to ensure snow removal is complete and the parking lot and sidewalks are salted before patrons arrive.

Friends of the Library

The Friends of the Library met on February 22. The bulk of the discussion surrounded whether to hold the March Book Sale. The Friends determined to move forward with a Sale scheduled for March 5.

DEXTER DISTRICT LIBRARY-GENERAL FUND BALANCE SHEET-PRELIMINARY

As of February 28, 2022

	Feb 28, 22
ASSETS	
Current Assets	
Checking/Savings	
101-000-001 CSB-CHECKING	1,717,436.41
Total Checking/Savings	1,717,436.41
Other Current Assets	
101-000-010 REGISTER CHANGE	217.00
101-000-011 CASH REGISTER	200.00
101-000-012 PETTY CASH	50.00
101-000-013 ACH RECEIVABLES	1.00
101-000-056 ACCRUED INT REC	200.00
101-000-102 CD 1 FLAGSTAR	262,029.43
101-000-103 CD COMERICA	210,997.08
101-000-106 CD OLD NATIONAL	261,895.12
101-000-107 CD CHEMICAL BANK	211,421.29
101-000-108 CD LEVEL ONE	262,124.63
101-000-109 CD NORTHSTAR BANK	260,942.99
101-000-110 CD CHEMICAL BANK	281,716.85
101-000-111 CD OLD NATIONAL	262,070.82
101-000-112 CD 2 FLAGSTAR	235,246.25
101-000-120 MICHIGAN CLASS	1,012,680.00
Total Other Current Assets	3,261,792.46
Total Current Assets	4,979,228.87
TOTAL ASSETS	4,979,228.87
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
101-000-203 A/P AUDIT	14,256.20
101-000-228 STATE PAYROLL TAXES	-761.46
101-000-229 FEDERAL PR TAX	19,034.67
101-000-231 OTHER PAYABLE	1,466.86
101-000-232 LIFE INS DEDUCTION	-13.03
101-000-233 TASC-FSA DEDUCTION	25.00
101-000-257 WAGES PAYABLE-AUDIT	22,658.95
101-000-258 FICA PAYABLE-AUDIT	0.19
101-000-259-457 PAYABLE AUDIT	738.73
Total Other Current Liabilities	57,406.11
Total Current Liabilities	57,406.11
Total Liabilities	57,406.11
Equity	
101-000-391 OPENING FUND BAL.	3,106,099.93
101-000-395 ENDING BALANCE	1,075,646.27
Net Income	740,076.56
Total Equity	4,921,822.76
TOTAL LIABILITIES & EQUITY	4,979,228.87

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DEXTER DISTRICT LIBRARY-GENERAL FUND
STATEMENT OF OPERATIONS-YTD-PRELIMINARY
 October 2021 through February 2022

	Oct '21 - Feb 22	Budget	\$ Over Budget	% of Budget
Income				
MILLAGE REVENUE	1,317,587.32	1,592,248.00	-274,660.68	82.8%
OTHER INCOME	16,539.78	31,735.00	-15,195.22	52.1%
OTHER MISC REVENUE	2,544.35	49,950.00	-47,405.65	5.1%
PENAL FINES REVENUE	0.00	13,500.00	-13,500.00	0.0%
Total Income	1,336,671.45	1,687,433.00	-350,761.55	79.2%
Expense				
LIBRARY MATERIALS	95,319.49	300,000.00	-204,680.51	31.8%
OPERATING EXPENSES				
CAPITAL OUTLAY IMPROVE	12,341.71	31,680.00	-19,338.29	39.0%
GENERAL OPERATIONS	134,037.53	313,400.00	-179,362.47	42.8%
WAGES & BENEFITS	354,896.16	1,022,880.00	-667,983.84	34.7%
Total OPERATING EXPENSES	501,275.40	1,367,960.00	-866,684.60	36.6%
Total Expense	596,594.89	1,667,960.00	-1,071,365.11	35.8%
Net Income	740,076.56	19,473.00	720,603.56	3,800.5%

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DEXTER DISTRICT LIBRARY-GENERAL FUND STATEMENT OF OPERATIONS-YTD-PRELIMINARY

October 2021 through February 2022

	Oct '21 - Feb 22	Budget	\$ Over Budget	% of Budget
Income				
MILLAGE REVENUE				
101-000-400 CITY OF DEXTER	180,151.31	254,135.00	-73,983.69	70.9%
101-000-401 DEXTER TOWNSHIP	283,070.17	300,275.00	-17,204.83	94.3%
101-000-402 FREEDOM TOWNSHIP	722.73	871.00	-148.27	83.0%
101-000-403 HAMBURG TOWNSHIP	67,866.41	83,261.00	-15,394.59	81.5%
101-000-404 LIMA TOWNSHIP	102,774.03	116,888.00	-14,113.97	87.9%
101-000-405 LODI TOWNSHIP	6,994.20	9,769.00	-2,774.80	71.6%
101-000-406 NORTHFIELD TWP	1,115.27	2,549.00	-1,433.73	43.8%
101-000-407 SCIO TOWNSHIP	212,666.77	338,508.00	-125,841.23	62.8%
101-000-408 WEBSTER TOWNSHIP	462,226.43	485,492.00	-23,265.57	95.2%
101-000-445 DELINQUENT TAX COL	0.00	500.00	-500.00	0.0%
Total MILLAGE REVENUE	1,317,587.32	1,592,248.00	-274,660.68	82.8%
OTHER INCOME				
101-000-507 GRANT INCOME	0.00	0.00	0.00	0.0%
101-000-591 FRIENDS OF THE LIBR	0.00	15,000.00	-15,000.00	0.0%
101-000-592 GIFTS/MEMORIALS	9,769.90	5,000.00	4,769.90	195.4%
101-000-607 FAX SERVICES	104.20	200.00	-95.80	52.1%
101-000-608 PURCHASES	36.26	75.00	-38.74	48.3%
101-000-609 FINES	4,616.64	7,000.00	-2,383.36	66.0%
101-000-610 NON RESIDENT FEES	240.00	360.00	-120.00	66.7%
101-000-627 COPIER	1,207.78	1,500.00	-292.22	80.5%
101-000-667 MEETING ROOM DEP	0.00	100.00	-100.00	0.0%
101-000-672 REBATES/REFUNDS	565.00	2,000.00	-1,435.00	28.3%
101-000-673 OTHER MISC INCOME	0.00	500.00	-500.00	0.0%
Total OTHER INCOME	16,539.78	31,735.00	-15,195.22	52.1%
OTHER MISC REVENUE				
101-000-573 PERS PROP TAX REIMB	0.00	25,000.00	-25,000.00	0.0%
101-000-575 STATE AID	0.00	16,000.00	-16,000.00	0.0%
101-000-665 INTEREST INCOME	1,053.82	7,500.00	-6,446.18	14.1%
101-000-666 ENDOWMENT INCOME	1,490.53	1,450.00	40.53	102.8%
Total OTHER MISC REVENUE	2,544.35	49,950.00	-47,405.65	5.1%
PENAL FINES REVENUE				
101-000-581 LV CTY PENAL FINES	0.00	1,000.00	-1,000.00	0.0%
101-000-582 WASHTN CTY PENAL FD	0.00	12,500.00	-12,500.00	0.0%
Total PENAL FINES REVENUE	0.00	13,500.00	-13,500.00	0.0%
Total Income	1,336,671.45	1,687,433.00	-350,761.55	79.2%
Expense				
LIBRARY MATERIALS				
101-790-740 ADULT BOOKS	15,137.93	50,000.00	-34,862.07	30.3%
101-790-741 CHILDREN'S BOOKS	22,970.12	70,000.00	-47,029.88	32.8%
101-790-742 PROGRAMMING	14,817.55	41,000.00	-26,182.45	36.1%
101-790-743 ELECTRONIC RESOURCE	6,978.70	11,000.00	-4,021.30	63.4%
101-790-744 PERIOD & SUBSCRIPT	163.59	6,000.00	-5,836.41	2.7%
101-790-745 BOOKS ON CD-ADULT	1,452.47	8,000.00	-6,547.53	18.2%
101-790-746 BOOKS ON CD CHILD	1,632.95	4,000.00	-2,367.05	40.8%
101-790-747 DVD-ADULT	1,665.36	8,000.00	-6,334.64	20.8%
101-790-748 DVD-CHILD	1,835.71	8,000.00	-6,164.29	22.9%
101-790-749 AUDIO MUSIC ADULT	994.60	2,500.00	-1,505.40	39.8%
101-790-750 AUDIO MUSIC CHILD	357.48	1,000.00	-642.52	35.7%
101-790-751 E-BOOKS/AUDIO	24,309.11	71,000.00	-46,690.89	34.2%
101-790-752 COMMUNITY READ	1,208.00	3,000.00	-1,792.00	40.3%
101-790-753 GRANT PROGRAMMING	0.00	500.00	-500.00	0.0%
101-790-754 NON-TRAD COLLECTION	1,795.92	16,000.00	-14,204.08	11.2%
Total LIBRARY MATERIALS	95,319.49	300,000.00	-204,680.51	31.8%

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DEXTER DISTRICT LIBRARY-GENERAL FUND STATEMENT OF OPERATIONS-YTD-PRELIMINARY

October 2021 through February 2022

	Oct '21 - Feb 22	Budget	\$ Over Budget	% of Budget
OPERATING EXPENSES				
CAPITAL OUTLAY IMPROVE				
101-901-970 CAPITAL OUTLAY IMPR	1,661.71	21,000.00	-19,338.29	7.9%
101-901-971 CAPITAL REPAIRS-ANN	0.00	0.00	0.00	0.0%
101-901-972 CAPITAL REPLACEMENT	10,680.00	10,680.00	0.00	100.0%
Total CAPITAL OUTLAY IMPROVE	12,341.71	31,680.00	-19,338.29	39.0%
GENERAL OPERATIONS				
101-790-723 PROF DEVELOPMENT	0.00	2,000.00	-2,000.00	0.0%
101-790-727 LIBRARY SUPPLIES	3,659.45	13,000.00	-9,340.55	28.1%
101-790-728 POSTAGE	305.59	1,100.00	-794.41	27.8%
101-790-729 BUILDING SUPPLIES	5,431.12	7,500.00	-2,068.88	72.4%
101-790-800 COOPERATIVE FEES	26,341.17	58,700.00	-32,358.83	44.9%
101-790-801 PROF SERVICES	11,095.00	18,000.00	-6,905.00	61.6%
101-790-802 ATTORNEY FEES	210.00	3,000.00	-2,790.00	7.0%
101-790-803 BOOKKEEPING SERV	4,968.50	12,000.00	-7,031.50	41.4%
101-790-818 INSTITUTION DUE/FEE	0.00	1,500.00	-1,500.00	0.0%
101-790-851 TELEPHONE	2,366.50	6,000.00	-3,633.50	39.4%
101-790-860 TRANSPORTATION	0.00	1,000.00	-1,000.00	0.0%
101-790-880 ADVERTISING	217.24	2,000.00	-1,782.76	10.9%
101-790-882 NEWSLETTER	6,043.51	27,500.00	-21,456.49	22.0%
101-790-910 INSURANCE	19,149.00	22,500.00	-3,351.00	85.1%
101-790-920 UTILITIES	24,603.02	60,000.00	-35,396.98	41.0%
101-790-930 BLDING MAINTENANCE	18,287.78	50,000.00	-31,712.22	36.6%
101-790-932 BUILDING REPAIRS	7,456.27	10,000.00	-2,543.73	74.6%
101-790-934 EQUIPMENT REPAIR	841.95	3,000.00	-2,158.05	28.1%
101-790-936 GROUNDS KEEPING	1,325.00	7,500.00	-6,175.00	17.7%
101-790-940 EQUIPMENT LEASE	1,682.16	3,500.00	-1,817.84	48.1%
101-790-942 MTING ROOM REFUNDS	0.00	100.00	-100.00	0.0%
101-790-956 MISCELLANEOUS	54.27	500.00	-445.73	10.9%
101-790-958 S.E.V. ADJUSTMENT	0.00	3,000.00	-3,000.00	0.0%
Total GENERAL OPERATIONS	134,037.53	313,400.00	-179,362.47	42.8%
WAGES & BENEFITS				
101-790-702 GROSS WAGES	298,947.10	844,941.00	-545,993.90	35.4%
101-790-703 LONGEVITY	3,250.00	8,500.00	-5,250.00	38.2%
101-790-713 FSA	1,692.24	4,500.00	-2,807.76	37.6%
101-790-714 EMPLR SHARE (FICA)	23,081.30	64,638.00	-41,556.70	35.7%
101-790-715 MEDICAL REIMBUR	1,523.28	4,900.00	-3,376.72	31.1%
101-790-716 MEDICAL	15,601.09	65,985.00	-50,383.91	23.6%
101-790-717 LIFE INSURANCE	671.92	2,000.00	-1,328.08	33.6%
101-790-718 457 ANNUITY CONTRB	8,927.70	24,116.00	-15,188.30	37.0%
101-790-719 SHORT TERM DISBLTY	1,201.53	3,300.00	-2,098.47	36.4%
Total WAGES & BENEFITS	354,896.16	1,022,880.00	-667,983.84	34.7%
Total OPERATING EXPENSES	501,275.40	1,367,960.00	-866,684.60	36.6%
Total Expense	596,594.89	1,667,960.00	-1,071,365.11	35.8%
Net Income	740,076.56	19,473.00	720,603.56	3,800.5%

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DEXTER DISTRICT LIBRARY-GENERAL FUND
BALANCE SHEET-FINAL
 As of **January 31, 2022**

	Jan 31, 22
ASSETS	
Current Assets	
Checking/Savings	
101-000-001 CSB-CHECKING	1,396,093.36
Total Checking/Savings	1,396,093.36
Other Current Assets	
101-000-010 REGISTER CHANGE	217.00
101-000-011 CASH REGISTER	200.00
101-000-012 PETTY CASH	50.00
101-000-013 ACH RECEIVABLES	1.00
101-000-056 ACCRUED INT REC	200.00
101-000-102 CD 1 FLAGSTAR	262,029.43
101-000-103 CD COMERICA	210,997.08
101-000-106 CD OLD NATIONAL	261,895.12
101-000-107 CD CHEMICAL BANK	211,419.53
101-000-108 CD LEVEL ONE	262,124.63
101-000-109 CD NORTHSTAR BANK	260,942.99
101-000-110 CD CHEMICAL BANK	262,219.15
101-000-111 CD OLD NATIONAL	262,070.82
101-000-112 CD 2 FLAGSTAR	235,246.25
101-000-120 MICHIGAN CLASS	1,012,680.00
Total Other Current Assets	3,242,293.00
Total Current Assets	4,638,386.36
TOTAL ASSETS	4,638,386.36
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
101-000-203 A/P AUDIT	14,256.20
101-000-228 STATE PAYROLL TAXES	-826.51
101-000-229 FEDERAL PR TAX	18,280.73
101-000-232 LIFE INS DEDUCTION	-13.03
101-000-233 TASC-FSA DEDUCTION	25.00
101-000-257 WAGES PAYABLE-AUDIT	22,658.95
101-000-258 FICA PAYABLE-AUDIT	0.19
101-000-259-457 PAYABLE AUDIT	738.73
Total Other Current Liabilities	55,120.26
Total Current Liabilities	55,120.26
Total Liabilities	55,120.26
Equity	
101-000-391 OPENING FUND BAL.	3,106,099.93
101-000-395 ENDING BALANCE	1,075,646.27
Net Income	401,519.90
Total Equity	4,583,266.10
TOTAL LIABILITIES & EQUITY	4,638,386.36

FINAL

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DEXTER DISTRICT LIBRARY-GENERAL FUND
STATEMENT OF OPERATIONS-YTD-FINAL
October 2021 through January 2022

	<u>Oct '21 - Jan 22</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Income				
MILLAGE REVENUE	848,979.83	1,592,248.00	-743,268.17	53.3%
OTHER INCOME	13,447.53	31,735.00	-18,287.47	42.4%
OTHER MISC REVENUE	2,540.41	49,950.00	-47,409.59	5.1%
PENAL FINES REVENUE	0.00	13,500.00	-13,500.00	0.0%
Total Income	<u>864,967.77</u>	<u>1,687,433.00</u>	<u>-822,465.23</u>	<u>51.3%</u>
Expense				
LIBRARY MATERIALS	69,582.47	300,000.00	-230,417.53	23.2%
OPERATING EXPENSES				
CAPITAL OUTLAY IMPROVE	12,341.71	31,680.00	-19,338.29	39.0%
GENERAL OPERATIONS	94,686.69	313,400.00	-218,713.31	30.2%
WAGES & BENEFITS	286,837.00	1,022,880.00	-736,043.00	28.0%
Total OPERATING EXPENSES	<u>393,865.40</u>	<u>1,367,960.00</u>	<u>-974,094.60</u>	<u>28.8%</u>
Total Expense	<u>463,447.87</u>	<u>1,667,960.00</u>	<u>-1,204,512.13</u>	<u>27.8%</u>
Net Income	<u>401,519.90</u>	<u>19,473.00</u>	<u>382,046.90</u>	<u>2,061.9%</u>

FINAL

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DEXTER DISTRICT LIBRARY-GENERAL FUND STATEMENT OF OPERATIONS-YTD-FINAL

October 2021 through **January 2022**

	Oct '21 - Jan 22	Budget	\$ Over Budget	% of Budget
Income				
MILLAGE REVENUE				
101-000-400 CITY OF DEXTER	118,248.87	254,135.00	-135,886.13	46.5%
101-000-401 DEXTER TOWNSHIP	174,768.81	300,275.00	-125,506.19	58.2%
101-000-402 FREEDOM TOWNSHIP	312.86	871.00	-558.14	35.9%
101-000-403 HAMBURG TOWNSHIP	54,159.06	83,261.00	-29,101.94	65.0%
101-000-404 LIMA TOWNSHIP	36,246.24	116,888.00	-80,641.76	31.0%
101-000-405 LODI TOWNSHIP	4,532.16	9,769.00	-5,236.84	46.4%
101-000-406 NORTHFIELD TWP	693.28	2,549.00	-1,855.72	27.2%
101-000-407 SCIO TOWNSHIP	160,981.10	338,508.00	-177,526.90	47.6%
101-000-408 WEBSTER TOWNSHIP	299,037.45	485,492.00	-186,454.55	61.6%
101-000-445 DELINQUENT TAX COL	0.00	500.00	-500.00	0.0%
Total MILLAGE REVENUE	848,979.83	1,592,248.00	-743,268.17	53.3%
OTHER INCOME				
101-000-507 GRANT INCOME	0.00	0.00	0.00	0.0%
101-000-591 FRIENDS OF THE LIBR	0.00	15,000.00	-15,000.00	0.0%
101-000-592 GIFTS/MEMORIALS	7,432.84	5,000.00	2,432.84	148.7%
101-000-607 FAX SERVICES	86.20	200.00	-113.80	43.1%
101-000-608 PURCHASES	36.26	75.00	-38.74	48.3%
101-000-609 FINES	4,107.20	7,000.00	-2,892.80	58.7%
101-000-610 NON RESIDENT FEES	180.00	360.00	-180.00	50.0%
101-000-627 COPIER	1,040.03	1,500.00	-459.97	69.3%
101-000-667 MEETING ROOM DEP	0.00	100.00	-100.00	0.0%
101-000-672 REBATES/REFUNDS	565.00	2,000.00	-1,435.00	28.3%
101-000-673 OTHER MISC INCOME	0.00	500.00	-500.00	0.0%
Total OTHER INCOME	13,447.53	31,735.00	-18,287.47	42.4%
OTHER MISC REVENUE				
101-000-573 PERS PROP TAX REIMB	0.00	25,000.00	-25,000.00	0.0%
101-000-575 STATE AID	0.00	16,000.00	-16,000.00	0.0%
101-000-665 INTEREST INCOME	1,049.88	7,500.00	-6,450.12	14.0%
101-000-666 ENDOWMENT INCOME	1,490.53	1,450.00	40.53	102.8%
Total OTHER MISC REVENUE	2,540.41	49,950.00	-47,409.59	5.1%
PENAL FINES REVENUE				
101-000-581 LV CTY PENAL FINES	0.00	1,000.00	-1,000.00	0.0%
101-000-582 WASHTN CTY PENAL FD	0.00	12,500.00	-12,500.00	0.0%
Total PENAL FINES REVENUE	0.00	13,500.00	-13,500.00	0.0%
Total Income	864,967.77	1,687,433.00	-822,465.23	51.3%
Expense				
LIBRARY MATERIALS				
101-790-740 ADULT BOOKS	10,641.48	50,000.00	-39,358.52	21.3%
101-790-741 CHILDREN'S BOOKS	15,082.55	70,000.00	-54,917.45	21.5%
101-790-742 PROGRAMMING	8,984.43	41,000.00	-32,015.57	21.9%
101-790-743 ELECTRONIC RESOURCE	6,419.40	11,000.00	-4,580.60	58.4%
101-790-744 PERIOD & SUBSCRIPT	183.75	6,000.00	-5,816.25	3.1%
101-790-745 BOOKS ON CD-ADULT	1,136.90	8,000.00	-6,863.10	14.2%
101-790-746 BOOKS ON CD CHILD	1,385.38	4,000.00	-2,614.62	34.6%
101-790-747 DVD-ADULT	1,456.05	8,000.00	-6,543.95	18.2%
101-790-748 DVD-CHILD	1,339.31	8,000.00	-6,660.69	16.7%
101-790-749 AUDIO MUSIC ADULT	875.45	2,500.00	-1,624.55	35.0%
101-790-750 AUDIO MUSIC CHILD	269.52	1,000.00	-730.48	27.0%
101-790-751 E-BOOKS/AUDIO	19,158.50	71,000.00	-51,841.50	27.0%
101-790-752 COMMUNITY READ	1,208.00	3,000.00	-1,792.00	40.3%
101-790-753 GRANT PROGRAMMING	0.00	500.00	-500.00	0.0%
101-790-754 NON-TRAD COLLECTION	1,441.75	16,000.00	-14,558.25	9.0%
Total LIBRARY MATERIALS	69,582.47	300,000.00	-230,417.53	23.2%

FINAL

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DEXTER DISTRICT LIBRARY-GENERAL FUND STATEMENT OF OPERATIONS-YTD-FINAL

October 2021 through **January 2022**

	Oct '21 - Jan 22	Budget	\$ Over Budget	% of Budget
OPERATING EXPENSES				
CAPITAL OUTLAY IMPROVE				
101-901-970 CAPITAL OUTLAY IMPR	1,661.71	21,000.00	-19,338.29	7.9%
101-901-971 CAPITAL REPAIRS-ANN	0.00	0.00	0.00	0.0%
101-901-972 CAPITAL REPLACEMENT	10,680.00	10,680.00	0.00	100.0%
Total CAPITAL OUTLAY IMPROVE	12,341.71	31,680.00	-19,338.29	39.0%
GENERAL OPERATIONS				
101-790-723 PROF DEVELOPMENT	0.00	2,000.00	-2,000.00	0.0%
101-790-727 LIBRARY SUPPLIES	3,115.15	13,000.00	-9,884.85	24.0%
101-790-728 POSTAGE	240.59	1,100.00	-859.41	21.9%
101-790-729 BUILDING SUPPLIES	3,388.90	7,500.00	-4,111.10	45.2%
101-790-800 COOPERATIVE FEES	26,341.17	58,700.00	-32,358.83	44.9%
101-790-801 PROF SERVICES	7,550.00	18,000.00	-10,450.00	41.9%
101-790-802 ATTORNEY FEES	210.00	3,000.00	-2,790.00	7.0%
101-790-803 BOOKKEEPING SERV	4,070.70	12,000.00	-7,929.30	33.9%
101-790-818 INSTITUTION DUE/FEE	0.00	1,500.00	-1,500.00	0.0%
101-790-851 TELEPHONE	1,895.82	6,000.00	-4,104.18	31.6%
101-790-860 TRANSPORTATION	0.00	1,000.00	-1,000.00	0.0%
101-790-880 ADVERTISING	217.24	2,000.00	-1,782.76	10.9%
101-790-882 NEWSLETTER	6,043.51	27,500.00	-21,456.49	22.0%
101-790-910 INSURANCE	0.00	22,500.00	-22,500.00	0.0%
101-790-920 UTILITIES	19,592.62	60,000.00	-40,407.38	32.7%
101-790-930 BLDING MAINTENANCE	15,574.58	50,000.00	-34,425.42	31.1%
101-790-932 BUILDING REPAIRS	3,541.78	10,000.00	-6,458.22	35.4%
101-790-934 EQUIPMENT REPAIR	382.95	3,000.00	-2,617.05	12.8%
101-790-936 GROUNDS KEEPING	1,050.00	7,500.00	-6,450.00	14.0%
101-790-940 EQUIPMENT LEASE	1,438.88	3,500.00	-2,061.12	41.1%
101-790-942 MTING ROOM REFUNDS	0.00	100.00	-100.00	0.0%
101-790-956 MISCELLANEOUS	32.80	500.00	-467.20	6.6%
101-790-958 S.E.V. ADJUSTMENT	0.00	3,000.00	-3,000.00	0.0%
Total GENERAL OPERATIONS	94,686.69	313,400.00	-218,713.31	30.2%
WAGES & BENEFITS				
101-790-702 GROSS WAGES	241,257.41	844,941.00	-603,683.59	28.6%
101-790-703 LONGEVITY	3,250.00	8,500.00	-5,250.00	38.2%
101-790-713 FSA	1,384.56	4,500.00	-3,115.44	30.8%
101-790-714 EMPLR SHARE (FICA)	18,671.67	64,638.00	-45,966.33	28.9%
101-790-715 MEDICAL REIMBUR	1,246.32	4,900.00	-3,653.68	25.4%
101-790-716 MEDICAL	12,296.28	65,985.00	-53,688.72	18.6%
101-790-717 LIFE INSURANCE	526.88	2,000.00	-1,473.12	26.3%
101-790-718 457 ANNUITY CONTRB	7,259.30	24,116.00	-16,856.70	30.1%
101-790-719 SHORT TERM DISBLTY	944.58	3,300.00	-2,355.42	28.6%
Total WAGES & BENEFITS	286,837.00	1,022,880.00	-736,043.00	28.0%
Total OPERATING EXPENSES	393,865.40	1,367,960.00	-974,094.60	28.8%
Total Expense	463,447.87	1,667,960.00	-1,204,512.13	27.8%
Net Income	401,519.90	19,473.00	382,046.90	2,061.9%

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DEXTER DISTRICT LIBRARY-DEBT RETIREMENT FUND
BALANCE SHEET-PRELIMINARY
As of February 28, 2022

	<u>Feb 28, 22</u>
ASSETS	
Current Assets	
Checking/Savings	
301-000-001 CASH IN BANK	527,612.90
Total Checking/Savings	527,612.90
Other Current Assets	
301-000-120 MICHIGAN CLASS	16,537.48
Total Other Current Assets	16,537.48
Total Current Assets	544,150.38
TOTAL ASSETS	544,150.38
LIABILITIES & EQUITY	
Equity	
301-000-395 OPENING FUND BAL	104,951.50
Net Income	439,198.88
Total Equity	544,150.38
TOTAL LIABILITIES & EQUITY	544,150.38

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DEXTER DISTRICT LIBRARY-DEBT RETIREMENT FUND
STATEMENT OF OPERATIONS-YTD-PRELIMINARY

03/01/22

Accrual Basis

October 2021 through February 2022

	Oct '21 - Feb 22	Budget	\$ Over Budget	% of Budget
Income				
301-000-400 CITY OF DEXTER	70,123.50	101,325.00	-31,201.50	69.2%
301-000-401 DEXTER TOWNSHIP	98,851.72	104,866.00	-6,014.28	94.3%
301-000-402 FREEDOM TOWNSHIP	252.40	304.00	-51.60	83.0%
301-000-403 HAMBURG TOWNSHIP	23,699.49	29,078.00	-5,378.51	81.5%
301-000-404 LIMA TOWNSHIP	35,889.86	40,821.00	-4,931.14	87.9%
301-000-405 LODI TOWNSHIP	2,410.31	3,412.00	-1,001.69	70.6%
301-000-406 NORTHFIELD TOWNSHIP	421.76	890.00	-468.24	47.4%
301-000-407 SCIO TOWNSHIP	77,815.94	126,251.00	-48,435.06	61.6%
301-000-408 WEBSTER TOWNSHIP	161,416.18	169,550.00	-8,133.82	95.2%
301-000-445 DELINQUENT TAX COL	0.00	500.00	-500.00	0.0%
301-000-573 PERS PROP TAX REIMB	0.00	0.00	0.00	0.0%
301-000-665 INTEREST INCOME	36.47	0.00	36.47	100.0%
301-000-672 REBATES/REFUNDS	0.00	0.00	0.00	0.0%
301-000-673 OTHER INCOME	0.00	0.00	0.00	0.0%
Total Income	470,917.63	576,997.00	-106,079.37	81.6%
Expense				
301-906-801 PROFESSIONAL SRV	125.00	250.00	-125.00	50.0%
301-906-956 MISCELLANEOUS	0.00	120.00	-120.00	0.0%
301-906-990 DEBT RETIREMENT	31,593.75	588,188.00	-556,594.25	5.4%
Total Expense	31,718.75	588,558.00	-556,839.25	5.4%
Net Income	439,198.88	-11,561.00	450,759.88	-3,799.0%

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DEXTER DISTRICT LIBRARY-DEBT RETIREMENT FUND
BALANCE SHEET-FINAL
As of January 31, 2022

	<u>Jan 31, 22</u>
ASSETS	
Current Assets	
Checking/Savings	
301-000-001 CASH IN BANK	359,434.49
Total Checking/Savings	359,434.49
Other Current Assets	
301-000-120 MICHIGAN CLASS	16,537.48
Total Other Current Assets	16,537.48
Total Current Assets	375,971.97
TOTAL ASSETS	<u><u>375,971.97</u></u>
LIABILITIES & EQUITY	
Equity	
301-000-395 OPENING FUND BAL	104,951.50
Net Income	271,020.47
Total Equity	375,971.97
TOTAL LIABILITIES & EQUITY	<u><u>375,971.97</u></u>

FINAL

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DEXTER DISTRICT LIBRARY-DEBT RETIREMENT FUND

STATEMENT OF OPERATIONS-YTD-FINAL

October 2021 through January 2022

03/01/22

Accrual Basis

	Oct '21 - Jan 22	Budget	\$ Over Budget	% of Budget
Income				
301-000-400 CITY OF DEXTER	44,763.55	101,325.00	-56,561.45	44.2%
301-000-401 DEXTER TOWNSHIP	61,031.40	104,866.00	-43,834.60	58.2%
301-000-402 FREEDOM TOWNSHIP	109.26	304.00	-194.74	35.9%
301-000-403 HAMBURG TOWNSHIP	18,912.93	29,078.00	-10,165.07	65.0%
301-000-404 LIMA TOWNSHIP	12,657.47	40,821.00	-28,163.53	31.0%
301-000-405 LODI TOWNSHIP	1,582.79	3,412.00	-1,829.21	46.4%
301-000-406 NORTHFIELD TOWNSHIP	242.09	890.00	-647.91	27.2%
301-000-407 SCIO TOWNSHIP	58,974.98	126,251.00	-67,276.02	46.7%
301-000-408 WEBSTER TOWNSHIP	104,428.28	169,550.00	-65,121.72	61.6%
301-000-445 DELINQUENT TAX COL	0.00	500.00	-500.00	0.0%
301-000-573 PERS PROP TAX REIMB	0.00	0.00	0.00	0.0%
301-000-665 INTEREST INCOME	36.47	0.00	36.47	100.0%
301-000-672 REBATES/REFUNDS	0.00	0.00	0.00	0.0%
301-000-673 OTHER INCOME	0.00	0.00	0.00	0.0%
Total Income	302,739.22	576,997.00	-274,257.78	52.5%
Expense				
301-906-801 PROFESSIONAL SRV	125.00	250.00	-125.00	50.0%
301-906-956 MISCELLANEOUS	0.00	120.00	-120.00	0.0%
301-906-990 DEBT RETIREMENT	31,593.75	588,188.00	-556,594.25	5.4%
Total Expense	31,718.75	588,558.00	-556,839.25	5.4%
Net Income	271,020.47	-11,561.00	282,581.47	-2,344.3%

FINAL

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Dexter District Library - Appropriations Report 2021-22

Acct	Description	Appropriated	SubApp	Feb Expenses	YTD Expenses	Unexpensed Balance	Total Encumbered	Unencumbered Balance	% Remaining
790-740	Adult Books	\$50,000							
	Lisa		\$20,000	\$2,020.56	\$6,003.62	\$13,996.38	\$2,154.70	\$11,841.68	59%
	Scott		\$6,000	\$620.44	\$1,993.32	\$4,006.68	\$600.33	\$3,406.35	57%
	Amy		\$6,000	\$400.19	\$1,743.55	\$4,256.45	\$1,301.79	\$2,954.66	49%
	Emily		\$6,000	\$265.45	\$1,605.13	\$4,394.87	\$666.85	\$3,728.02	62%
	Ashley		\$6,000	\$559.87	\$1,032.25	\$4,967.75	\$33.00	\$4,934.75	82%
	Diane		\$6,000	\$629.94	\$2,760.06	\$3,239.94	\$839.74	\$2,400.20	40%
	Total		\$50,000	\$4,496.45	\$15,137.93	\$34,862.07	\$5,596.41	\$29,265.66	59%
790-741	Children's Books	\$70,000							
	Ruth		\$24,000	\$3,984.67	\$9,004.92	\$14,995.08	\$251.10	\$14,743.98	61%
	Mollie		\$12,500	\$889.73	\$3,625.81	\$8,874.19	\$1,136.33	\$7,737.86	62%
	Krista		\$13,000	\$1,048.40	\$4,473.52	\$8,526.48	\$1,629.26	\$6,897.22	53%
	Amy		\$1,500		\$0.00	\$1,500.00	\$999.00	\$501.00	33%
	Rori		\$9,000	\$530.32	\$2,838.62	\$6,161.38	\$1,039.05	\$5,122.33	57%
	Jennifer		\$5,000	\$1,005.56	\$2,040.94	\$2,959.06	\$499.85	\$2,459.21	49%
	Xanthe		\$5,000	\$428.89	\$986.31	\$4,013.69	\$272.52	\$3,741.17	75%
	Total		\$70,000	\$7,887.57	\$22,970.12	\$47,029.88	\$5,827.11	\$41,202.77	59%
790-742	Programming	\$41,000							
	Adult		\$11,000	\$1,062.54	\$3,425.62	\$7,574.38	\$0.00	\$7,574.38	69%
	YA		\$8,000	\$661.03	\$2,630.59	\$5,369.41	\$0.00	\$5,369.41	67%
	Children's		\$22,000	\$4,109.55	\$8,761.34	\$13,238.66	\$0.00	\$13,238.66	60%
	Total		\$41,000	\$5,833.12	\$14,817.55	\$26,182.45	\$0.00	\$26,182.45	64%
790-743	Electronic Resources	\$11,000	\$11,000	\$559.30	\$6,978.70	\$4,021.30	\$0.00	\$4,021.30	37%
790-744	Period./Subscriptions	\$6,000	\$6,000	(\$20.16)	\$163.59	\$5,836.41	\$0.00	\$5,836.41	97%
790-745	Books on CD Adult	\$8,000	\$8,000	\$315.57	\$1,452.47	\$6,547.53	\$257.66	\$6,289.87	79%
790-746	Books on CD Child	\$4,000							
	Mollie (YA)		\$2,000	\$42.14	\$662.23	\$1,337.77	\$171.47	\$1,166.30	58%
	Krista (J)		\$2,000	\$205.43	\$970.72	\$1,029.28	\$79.79	\$949.49	47%
	Total		\$4,000	\$247.57	\$1,632.95	\$2,367.05	\$251.26	\$2,115.79	53%
790-747	DVD Adult	\$8,000	\$8,000	\$209.31	\$1,665.36	\$6,334.64	\$0.03	\$6,334.61	79%
790-748	DVD Child	\$8,000	\$8,000	\$496.40	\$1,835.71	\$6,164.29	\$581.63	\$5,582.66	70%
790-749	Audio Mat: Music Adult	\$2,500	\$2,500	\$119.15	\$994.60	\$1,505.40	\$0.00	\$1,505.40	60%
790-750	Audio Mat: Music Child	\$1,000	\$1,000	\$87.96	\$357.48	\$642.52	\$106.25	\$536.27	54%
790-751	e-Books/Audio	\$71,000	\$71,000	\$5,150.61	\$24,309.11	\$46,690.89	\$8,700.00	\$37,990.89	54%
790-752	Community Read	\$3,000	\$3,000		\$1,208.00	\$1,792.00	\$0.00	\$1,792.00	60%
790-753	Grant Programming	\$500	\$500		\$0.00	\$500.00	\$0.00	\$500.00	100%
790-754	Non Traditional Coll	\$16,000	\$16,000	\$354.17	\$1,795.92	\$14,204.08	\$0.00	\$14,204.08	89%
	Total	\$300,000	\$300,000	\$25,737.02	\$95,319.49	\$204,680.51	\$21,320.35	\$183,360.16	61%

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Summary Statement

February 28, 2022

Page 1 of 4

Investor ID:





0000415-0002370 PDF 392582

Dexter District Library
3255 Alpine St
Dexter, MI 48130

Michigan CLASS

Michigan CLASS

Average Monthly Yield: 0.0752%

		Beginning Balance	Contributions	Withdrawals	Income Earned	Income Earned YTD	Average Daily Balance	Month End Balance
MI-	 GENERAL OPERATIONS	1,012,680.00	0.00	0.00	58.45	100.74	1,012,707.56	1,012,738.45
MI-	 DEBT SERVICE	16,537.48	0.00	0.00	0.97	1.64	16,537.95	16,538.45
TOTAL		1,029,217.48	0.00	0.00	59.42	102.38	1,029,245.51	1,029,276.90



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Michigan CLASS

Michigan CLASS

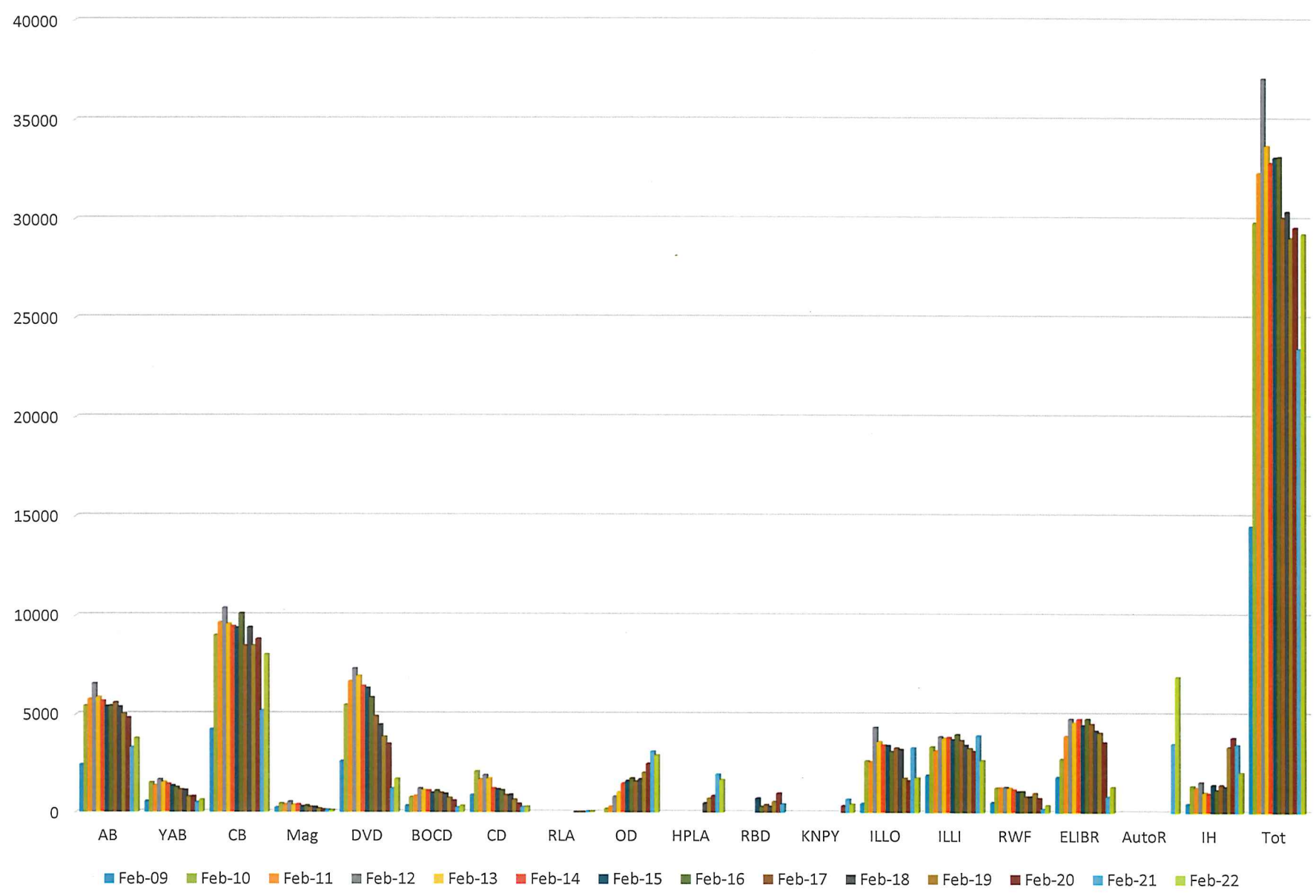
Date	Dividend Rate	Daily Yield
02/01/2022	0.000001580	0.0577%
02/02/2022	0.000001603	0.0585%
02/03/2022	0.000001649	0.0602%
02/04/2022	0.000004848	0.0590%
02/05/2022	0.000000000	0.0590%
02/06/2022	0.000000000	0.0590%
02/07/2022	0.000001563	0.0571%
02/08/2022	0.000001647	0.0601%
02/09/2022	0.000001734	0.0633%
02/10/2022	0.000001716	0.0626%
02/11/2022	0.000004677	0.0569%
02/12/2022	0.000000000	0.0569%
02/13/2022	0.000000000	0.0569%
02/14/2022	0.000001477	0.0539%
02/15/2022	0.000001610	0.0588%
02/16/2022	0.000001922	0.0701%
02/17/2022	0.000002271	0.0829%
02/18/2022	0.000009824	0.0896%
02/19/2022	0.000000000	0.0896%
02/20/2022	0.000000000	0.0896%
02/21/2022	0.000000000	0.0896%
02/22/2022	0.000002382	0.0870%
02/23/2022	0.000002566	0.0937%
02/24/2022	0.000003006	0.1097%
02/25/2022	0.000008697	0.1058%
02/26/2022	0.000000000	0.1058%
02/27/2022	0.000000000	0.1058%
02/28/2022	0.000002930	0.1069%

Performance results are shown net of all fees and expenses and reflect the reinvestment of dividends and other earnings. Many factors affect performance including changes in market conditions and interest rates and in response to other economic, political, or financial developments. Investment involves risk including the possible loss of principal. No assurance can be given that the performance objectives of a given strategy will be achieved. **Past performance is no guarantee of future results. Any financial and/or investment decision may incur losses.**

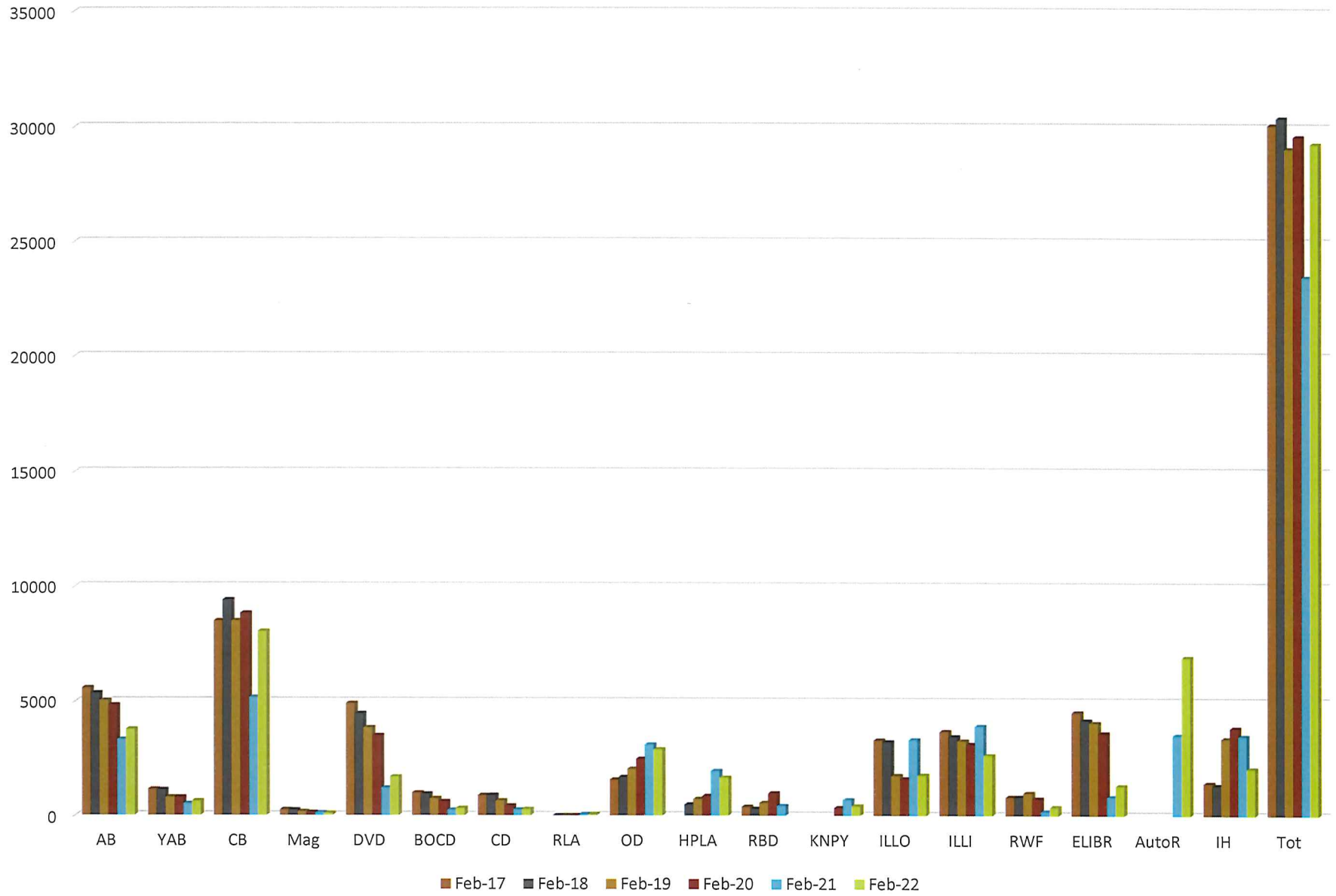
February 2022

Circulation Statistics	Feb	Jan	%change
Adult Books	3771	4297	-14%
Young Adult Books	619	579	6%
Children's Books	8025	7646	5%
Magazines	92	100	-9%
DVD	1693	2030	-20%
Books on CD	323	393	-22%
Music CD	281	264	6%
Realia/Objects/Equip	51	49	4%
Overdrive	2904	3261	-12%
hoopla	1659	1974	-19%
Kanopy	418	634	-52%
Renewals via web	1766	1230	30%
Auto-renewals	6905	7076	-2%
In-House	2046	2341	-14%
Total	30553	31874	-4%
Library visits	6609	6571	1%
Reference questions	1495	1585	-6%
Items withdrawn	648	593	8%
New items added	904	1157	-28%
Total holdings	111927	111714	0%
New cards issued	164	71	57%
Total card holders	11688	11535	1%
Internet usage	1754	1509	14%
Museum/Park Pass	0	0	
Web site visits	8191	9302	-14%
Program attendance	845	621	27%
Fax	22	26	-18%
ILL lent out	1766	2120	-20%
ILL borrowed	2643	3195	-21%
In-house renewals	370	367	1%
Unique borrowers	1602	1576	2%

Circulation - February 2009-2022



Circulation - February 2017-2022



Library Board comments – Mill Creek Park North

The Library is glad to be invited to the table to discuss the future of Mill Creek Park North. We look forward to working in concert with the City and the Parks and Recreation Commission as a good neighbor to facilitate the best enhancements for the entire community.

Mill Creek Park North is at a busy junction between the Farmer's Market, the Border to Border Trail and the Library. The potential for this park is great and improvements should work in concert with the various existing amenities.

Over the past two years, the Library has made changes in services to cope with the pandemic. This has necessitated evaluating past successful programming with an eye toward post-pandemic conditions, which may require ongoing social distancing measures to make all visitors feel comfortable. We are considering expanding outdoor programming to help increase attendance capacities and comfort levels. With this in mind, the Library Board submits the following ideas for the Parks and Recreation Commission's consideration.

- Improve path safety in congested areas (Congregating pedestrians and bicycles have produced accidents)
- Consider supporting different physical abilities
- Add bathrooms
- Parking area paved (entire area)
- Electric vehicle charging stations
- Fitness classes
- Grills (placing them safely away from bicycle traffic)
- Developing a Par Course, utilizing Mill Creek Park South as well (exercise stations)
- Improve lighting
- Remove poison ivy
- Protect wild trillium on the hill
- Public art
- Additional bike racks
- Parking is a problem (expand)
- Farmers market could be moved into park so it could grow
- Make the park more attractive and inviting so people will stop and be drawn in (landscaping)
- Build a Ramada for groups and activities (shelter of some sort)
- Attractive bicycle racks
- Make it artsy like a sculpture garden
- City garden
- Picnic tables and benches near river
- Physical fitness stations (very simple) as seen in other states and Canada
- Chess tables like Boston
- Something historic for the sesquicentennial such as display boards with history in different eras
- Make sure it flows with library patio

- Open flow center lawn conducive for larger group activities (Dexter Daze, Library programming, larger ice rink, etc.)
- Ensure access to rear of Library for lifts (gutter repair, window repair, roofing work)
- Improve drainage at the bottom of the slope from the Farmer's Market
- What does the City want the park to be? – Currently, it seems to primarily be casual/drop-in use. Should it be a space for organized events, a space for group activities (both public and rental,) a space for quiet contemplation of nature, a physical fitness space?
- Should different parks have different themes? If so, should all parks have playground equipment? The existing playground equipment takes up quite a bit of real estate within Mill Creek Park North. Has the level of use of the playground equipment been evaluated?
- There is a kayak launch, but paddlers need to come upstream to return and parking is limited. Has this use been evaluated? Is it duplicated in Creek Park South?
- There are no bathrooms. The future of the fire station can add to the mix. The lower level/former DPW work/storage space could be repurposed for bathrooms/concessions.
- Would this area serve different, competing or complimentary functions as Monument Park? The area seems larger and more conducive to events like Yoga in the Park, Friday Night Concerts, etc., but (again) parking is an issue.
- The specimen tree (maple?) in the middle of the park presents issues to opening the space to a lawn/amphitheater concept, as does the concrete connector between the B2B path and the Farmer's Market stairs.
- For large group activities, the central lawn should be open and free of viewing obstructions, with new tree plantings (or relocating trees) concentrated at the edges of the hillside and pavement.
- Remove parking from behind the fire station, close the driveway access, convert some of the Dapco site (owned by the DDA) to public parking to serve both Mill Creek Parks North and South.
- Plan for the future use of the existing fire station. If the new station is built and the City now has offices on Broad St., the existing fire station could be demolished to expand the park or parking (parking structure?), remodeled to serve for concessions, indoor programming space, a warming shelter for winter activities, remodeled for other City (non-park) purposes or sold to fund other projects.



**Facilities Committee Meeting
February 23, 2022
-DRAFT-Meeting Minutes**

This meeting was conducted through online video conferencing via Zoom.
The meeting was called to order at 9:08 a.m.

Members present: Barbara Davenport, Martha Gregg, Paul McCann, Rosemary Quigley
Members absent: None
Others present: K. Swoverland, Recording Secretary

The presented agenda was reviewed. It was requested for the recent City of Dexter Parks and Recreation Meeting to be added to the agenda. The amended agenda was approved by consensus.

Meeting minutes from December 2021 and January 2022 were reviewed and approved by consensus.

Davenport and McCann gave an overview of the Dexter Park and Rec meeting where suggestions for use and improvements to Mill Creek Park North were submitted from area community groups and stakeholders.

Regarding the Pat Cousins Memorial, Joy Naylor of Distinct Designs is working at gathering some sculpture samples (most likely photo images) for the committee to view and make some initial decisions for guiding the full Board. It is hoped this could be decided at the April Board Meeting, and could be installed in time for the tentative May 15, 2022 memorial event at the Library.

For the potential RFID project, it was suggested for McCann to provide the full Board with the costs, the advantages, and the options available. Having RFID tags in Library materials would allow for faster, more efficient check-out, would allow for inventory to be done on a regular basis, and would support a possible future kiosk/outpost/vending branch like the one at the Northville Library. Most people immediately think of self-checkout as inevitable with RFID tags, but it opens the door to much more than just self-checkout.

Matt Erwin, Facilities Maintenance, joined the meeting at 9:30 a.m.

The committee discussed furniture in storage in the lower level and in one of the small group study rooms on the 2nd floor. Returning the furniture to the floor would open up more potential meeting space, but there is still great uncertainty as to how COVID transmission rates will trend, and if it would be wiser to take a slow "wait and see" approach. The committee was in favor of supporting Library staff as to what they feel should take priority with furniture placement and meeting room space. If there is a need for furniture to be returned in a certain area or department, and staff is in favor, then

McCann should consider return. If there is a need for more meeting room space, and staff is in favor, then McCann should consider opening up that space.

Davenport excused herself from the meeting at 9:55 a.m.

The printed progress review was discussed.

Meeting room renovations and second floor expansion with HB+M architects is postponed, but remains on the agenda as a placeholder.

There was no further committee input or questions, and the meeting was deemed adjourned at 10:01 a.m.

Respectfully submitted,

Kimberly Swoverland,
Recording Secretary



**Finance Committee Meeting -February 24, 2022
-DRAFT-Meeting Minutes**

This meeting was conducted through online video conferencing via Zoom.
The meeting was called to order at 8:11 am.

Members present: Jim LaVoie, Donna Palmer, Paul McCann

Members absent: None.

Others present: Kim Swoverland, Recording Secretary

The agenda was approved by consensus, with the addition of the topic of meeting date/time.

The prior meeting minutes from December 2021 were reviewed and approved by consensus.

The committee reviewed the current general operations and debt service fund balance sheets and statement of operations. Millage income is arriving as expected. Interest rates continue to be very low. The committee will continue to monitor the interest income line.

Regarding investments, the committee discussed the possibility of moving funds from a CD with TCF/Huntington due to extremely low returns. The committee was in favor of continuing to roll over the amount in the CD for the next several months and then re-evaluate.

For the Pat Cousins memorial, Joy Naylor of Distinct Designs is working to compile some samples for possible consideration. Once the artist and the type of the sculpture have been decided upon, a clearer cost estimate will be known. Donations from the public stand at approximately \$6500 and the Friends of the Library will add a sizeable donation.

McCann reminded the committee the Library will need to seek out a millage renewal in the fall of 2022. The committee discussed the law change that will allow the portion of the Library's renewing millage to be exempt from DDA capture. The Committee did not recommend approaching the DDA entities prior to the millage vote. McCann will be in contact with the Library's legal team for the exact wording of the millage language.

Regarding the date and time for future Finance Committee meetings, the committee was agreeable to exploring some different options.

McCann called for any other issues committee members might want to discuss. LaVoie requested for the recent Erratic Ale donation to be brought to the Board's attention, and to possibly note it in an upcoming newsletter if space allows.

The meeting was deemed adjourned by consensus at 9:18 a.m.

Respectfully submitted,

Kimberly Swoverland
Recording Secretary



**Policy Committee Meeting
March 3, 2022
-DRAFT-Meeting Minutes**

This meeting was conducted through online video conferencing via Zoom, and was called to order at 4:10 p.m.

Members present: Cassy Korinek, Paul McCann, Sherry Simpson,
Shelly Vrsek (joined at 4:38p.m.)

Members absent: None

Others present: Kim Swoverland, Recording Secretary

The presented agenda was reviewed and approved by consensus.

Meeting minutes from February 1, 2022 were reviewed and approved by consensus.

McCann explained he has not yet received a response from the Library of Michigan regarding potential conflicts between known public health conditions and OSHA workplace requirements, and expressed concern as to maintaining a workplace environment that is free from known hazards when the virus is still in circulation. The committee discussed the process that would happen if there would be a complaint filed with OSHA. The committee was in support of focusing on reasonable policies and actions to protect both Library staff and the members of the public, but it should be in the context of community standards. Given the recent lifting of mask requirements in virtually all areas of the community other than health care institutions, the committee was in favor of dropping mask requirements for staff, and will recommend as such to the full Library Board at the upcoming March 7 Board meeting. If the Board is in agreement, masking will become optional for staff as of Tuesday, March 8, 2022. It was stressed that any Library staff member should be allowed to wear a mask for as long as they desire.

Regarding other pandemic-related restrictions such as meeting room capacity and registration for Library programming, the committee was in favor of continuing to follow the Temporary Policy for Attendance at Indoor Library Programming, Events and Room Use Policy. This policy allows for some restrictions to be relaxed when the viral spread is in the low to moderate levels. Masking would be optional in meeting room spaces and food and beverages would be allowed. Capacity limits would still be in effect. The policy would need capacity limits to be set for the lower level small side space, and for the full room, as it currently only has limits stated for the large side of the meeting room.

The committee was in support of offering options for Library programming to allow for varying levels of participation through a hybrid mix of both online/virtual and in-person events. Furniture will be restored to the floors with an eye for keeping as much social distancing between seating areas as possible.

Regarding the Pandemic Response Plan, McCann explained the adjustments he made to eliminate out-of-date items. The plan still contains references to COVID-19 but it is possible the document will remain in use to cover other potential future viruses or pandemic events. The plan will continue to be reviewed and revised as needed.

The meeting was deemed adjourned at 5:25 p.m.

Respectfully submitted,

Kimberly Swoverland
Recording Secretary

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Treasurer's Report March 2022 Board Meeting

1) Draft reports for General Operations and Debt Service funds for February, 2022 are included in the Board packet. Final, reconciled reports for both General Operations and Debt Service through the month of January, 2022 are also included.

Current General Fund checking balance – \$1,717,436.41

Current Debt Service Fund balance – \$544,150.38

Current General Operations Fund Investments

<u>Amount</u>	<u>Institution</u>	<u>Maturity</u>	<u>Type</u>	<u>Account</u>
\$262,029.43	Flagstar (1)	3/23/2022	CD	102
\$210,997.08	Comerica	4/11/2022	CD	103
\$261,895.12	Old National (1)	8/22/2022	CD	106
\$211,421.29	Huntington	3/7/2022	CD	107
\$262,124.63	Level 1	3/17/2022	CD	108
\$260,942.99	Northstar	3/14/2022	CD	109
\$262,221.33	Huntington (2)	3/28/2022	CD	110
\$262,070.82	Old National (2)	7/6/2022	CD	111
\$235,246.25	Flagstar (2)	4/6/2022	CD	112
\$1,012,721.03	Michigan CLASS	N/A	Investment	120

2) Review of paid bills from February 2022 – **action item**

3) Budget changes – none

4) Reimbursements – none

Notes:

The new contract from Maner Costerisan was received and included in the Board packet. The standard terms and conditions are straightforward, boiler plate and consistent with previous versions. The audit cost is showing an increased, year to year cost, rising \$400 per year. In the past, the cost increase was \$100-\$200 per year. Over time, the price of the audit has doubled since the first contract was signed with Abraham & Gaffney. There have been a couple of business changes. A&G spun off the municipal audits into a separate firm and finally landed with Maner Costerisan. The current could still be considered comparable to the lower end of the responses received in 2015, considering others would have also raised prices. Maner is providing a quality product at a fair price. In 2015, a number of the bid responses returned quotes between the \$8,000 to \$10,000 range.

The current check run places the Library at 42% of the fiscal year progress.

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Building supplies is running higher than budgeted. This is due to a combination of factors. Having a steady maintenance person has allowed the Library to catch up on projects. Purchase of replacement ballasts was expensive and the winter's variable temperatures and more frequent snowfalls have required increased salt purchases. This line may need attention in the future. Likewise, Building Repairs will need monitoring. We had significant expense for Building repairs. This line is showing higher than expected expenses at this point in the year, due to the initial sliding door repair and the planned biennial boiler repairs.

The professional services and insurance lines reflect large, annual expenses for the audit and the liability/property insurance coverage. This swings those lines out of standard progress, but these should be steady for some time.

Check Register notes:

Altech – check #25835 – boiler repair and maintenance for inspection

Fun Express – multiple checks for purchases of Summer Reading program supplies

Kanopy – check #25821 – Library was billed for a missed payment in June 2021. Research indicated the bill was indeed not paid.

Library Design Associates – check #25849 – complete lock replacement on exterior book drops.

Michigan Municipal League – check #25824 – annual premium for Liability and property insurance coverage.

		Target
<hr/>		
General Operations - all cash assets	\$4,979,228	
<hr/>		
General Operations Assigned Funds		
Cash Flow	\$300,000	
Collection Development Reserve Fund	\$200,000	
Programming Reserve Fund	\$200,000	
Capital Project Reserve Fund	\$200,000	
Annual Capital Maintenance Fund	\$115,238	\$115,238
Long-Term Capital Replacement Fund	\$2,457,000	\$2,680,233
Emergency Reserve	\$200,000	
Remaining annual expenses	(\$1,200,000)	
Unassigned Fund Balance	\$106,990	
Total	\$4,979,228	

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DEXTER DISTRICT LIBRARY-GENERAL FUND
A/P CHECK REGISTER

February 2022

Type	Date	Num	Split	Debit	Credit	Amount
ALLIANCE ENTERTAINMENT LLC						
Bill	02/08/2022	PLS63114485	101-790-750 AUDIO MUSIC CHILD		62.72	-62.72
Bill	02/08/2022	PLS63006117	101-790-748 DVD-CHILD		256.19	-256.19
Bill	02/08/2022	PLS63030319	101-790-748 DVD-CHILD		208.50	-208.50
Bill Pmt -Check	02/08/2022	25809	101-000-202 ACCOUNTS PAYABLE		527.41	-527.41
Bill	02/22/2022	PLS63273382	-SPLIT-		56.95	-56.95
Bill Pmt -Check	02/22/2022	25834	101-000-202 ACCOUNTS PAYABLE		56.95	-56.95
ALTECH MECHANICAL						
Bill	02/22/2022	7306	101-790-932 BUILDING REPAIRS		3,819.20	-3,819.20
Bill Pmt -Check	02/22/2022	25835	101-000-202 ACCOUNTS PAYABLE		3,819.20	-3,819.20
APPLIED IMAGING						
Bill	02/08/2022	1892667	101-790-940 EQUIPMENT LEASE		243.28	-243.28
Bill Pmt -Check	02/08/2022	25810	101-000-202 ACCOUNTS PAYABLE		243.28	-243.28
AT&T MOBILITY						
Bill	02/22/2022	287290549820	101-790-754 NON-TRAD COLLECTION		129.89	-129.89
Bill Pmt -Check	02/22/2022	25836	101-000-202 ACCOUNTS PAYABLE		129.89	-129.89
BAKER & TAYLOR						
Bill	02/22/2022	L3361652	101-790-740 ADULT BOOKS		684.35	-684.35
Bill	02/22/2022	75024552	-SPLIT-		328.46	-328.46
Bill	02/22/2022	L5007932	101-790-740 ADULT BOOKS		337.10	-337.10
Bill Pmt -Check	02/22/2022	25837	101-000-202 ACCOUNTS PAYABLE		1,349.91	-1,349.91
BLACKSTONE PUBLISHING						
Bill	02/08/2022	2021134	101-790-745 BOOKS ON CD-ADULT		100.60	-100.60
Bill	02/08/2022	2021114	101-790-746 BOOKS ON CD CHILD		42.14	-42.14
Bill	02/08/2022	2021231	101-790-746 BOOKS ON CD CHILD		85.14	-85.14
Bill	02/08/2022	900064937	101-790-746 BOOKS ON CD CHILD		120.29	-120.29
Bill	02/08/2022	2018063	101-790-745 BOOKS ON CD-ADULT		79.98	-79.98
Bill	02/08/2022	2018238	101-790-745 BOOKS ON CD-ADULT		65.90	-65.90
Bill	02/08/2022	2018658	101-790-745 BOOKS ON CD-ADULT		69.09	-69.09
Bill Pmt -Check	02/08/2022	25811	101-000-202 ACCOUNTS PAYABLE		563.14	-563.14
CAPSTONE						
Bill	02/08/2022	269297	101-790-741 CHILDREN'S BOOKS		758.16	-758.16
Bill Pmt -Check	02/08/2022	25812	101-000-202 ACCOUNTS PAYABLE		758.16	-758.16
CHASE CARD SERVICES						
Bill	02/22/2022	4246315227033006	-SPLIT-		135.28	-135.28
Bill Pmt -Check	02/22/2022	25838	101-000-202 ACCOUNTS PAYABLE		135.28	-135.28
CINTAS CORPORATION-300						
Bill	02/22/2022	14204261	101-790-930 BLDING MAINTENANCE		211.20	-211.20
Bill Pmt -Check	02/22/2022	25839	101-000-202 ACCOUNTS PAYABLE		211.20	-211.20
CLEAR RATE COMMUNICATIONS INC						
Bill	02/22/2022	3018393	101-790-851 TELEPHONE		470.68	-470.68
Bill Pmt -Check	02/22/2022	25840	101-000-202 ACCOUNTS PAYABLE		470.68	-470.68
DEARBORN HEIGHTS JOHN F KENNEDY LIBRARY						
Bill	02/08/2022	UNICORN MAGIC	101-790-741 CHILDREN'S BOOKS		8.00	-8.00
Bill Pmt -Check	02/08/2022	25813	101-000-202 ACCOUNTS PAYABLE		8.00	-8.00
DEMCO						
Bill	02/08/2022	7069625	-SPLIT-		121.63	-121.63
Bill Pmt -Check	02/08/2022	25814	101-000-202 ACCOUNTS PAYABLE		121.63	-121.63
DEXTER MILL						
Bill	02/22/2022	78360	101-790-729 BUILDING SUPPLIES		321.54	-321.54
Bill Pmt -Check	02/22/2022	25841	101-000-202 ACCOUNTS PAYABLE		321.54	-321.54
DISTINCT DESIGN INC						
Bill	02/22/2022	4120	101-790-801 PROF SERVICES		1,545.00	-1,545.00
Bill Pmt -Check	02/22/2022	25842	101-000-202 ACCOUNTS PAYABLE		1,545.00	-1,545.00
DTE ENERGY						
Bill	02/08/2022	9100 075 6834 8	101-790-920 UTILITIES		5,010.40	-5,010.40
Bill Pmt -Check	02/08/2022	25815	101-000-202 ACCOUNTS PAYABLE		5,010.40	-5,010.40
EDUCATIONAL DEVELOPMENT CORPORATION						
Bill	02/08/2022	DIR0576388	101-790-741 CHILDREN'S BOOKS		564.35	-564.35
Bill Pmt -Check	02/08/2022	25816	101-000-202 ACCOUNTS PAYABLE		564.35	-564.35
EHIM						
Bill	02/22/2022	ADM00027830	101-790-716 MEDICAL		2.40	-2.40
Bill Pmt -Check	02/22/2022	25843	101-000-202 ACCOUNTS PAYABLE		2.40	-2.40
ELIZABETH LEVY						
Bill	02/22/2022	CRAFTING COLLEGE ESS	101-790-742 PROGRAMMING		55.00	-55.00
Bill Pmt -Check	02/22/2022	25844	101-000-202 ACCOUNTS PAYABLE		55.00	-55.00
EQUITABLE FINANCIAL						
Bill	02/08/2022	785461 000	101-790-718 457 ANNUITY CONTRB		825.82	-825.82
Bill Pmt -Check	02/08/2022	25817	101-000-202 ACCOUNTS PAYABLE		825.82	-825.82
Bill	02/22/2022	765461 000	101-790-718 457 ANNUITY CONTRB		842.58	-842.58
Bill Pmt -Check	02/22/2022	25845	101-000-202 ACCOUNTS PAYABLE		842.58	-842.58
FUN EXPRESS, LLC						
Bill	02/08/2022	714753664-01	101-790-742 PROGRAMMING		443.26	-443.26
Bill	02/08/2022	714634348-01	101-790-742 PROGRAMMING		871.27	-871.27
Bill	02/08/2022	714696504-01	101-790-742 PROGRAMMING		188.99	-188.99
Bill	02/08/2022	714676986-01	101-790-742 PROGRAMMING		203.83	-203.83
Bill Pmt -Check	02/08/2022	25818	101-000-202 ACCOUNTS PAYABLE		1,707.35	-1,707.35
Bill	02/22/2022	714948552-01	101-790-742 PROGRAMMING		1,690.60	-1,690.60
Bill Pmt -Check	02/22/2022	25846	101-000-202 ACCOUNTS PAYABLE		1,690.60	-1,690.60

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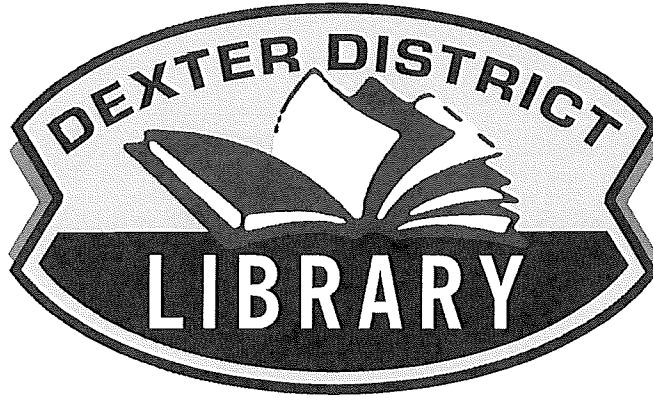
Type	Date	Num	Split	Debit	Credit	Amount
GAYLORD BROS. INC						
Bill	02/08/2022	2751270	101-790-727 LIBRARY SUPPLIES		151.95	-151.95
Bill Pmt -Check	02/08/2022	25819	101-000-202 ACCOUNTS PAYABLE		151.95	-151.95
HACKNEY ACE HARDWARE						
Bill	02/08/2022	6075	101-790-729 BUILDING SUPPLIES		126.63	-126.63
Bill Pmt -Check	02/08/2022	25820	101-000-202 ACCOUNTS PAYABLE		126.63	-126.63
INGRAM LIBRARY SERVICES						
Bill	02/22/2022	2083960	-SPLIT-		10,078.19	-10,078.19
Bill Pmt -Check	02/22/2022	25847	101-000-202 ACCOUNTS PAYABLE		10,078.19	-10,078.19
KANOPY INC						
Bill	02/08/2022	255501-PPU	101-790-751 E-BOOKS/AUDIO		614.00	-614.00
Bill	02/08/2022	282333-PPU	101-790-751 E-BOOKS/AUDIO		666.00	-666.00
Bill Pmt -Check	02/08/2022	25821	101-000-202 ACCOUNTS PAYABLE		1,280.00	-1,280.00
KATHERINE R. WILLSON						
Bill	02/08/2022	3 HOMEMADE CARDS	101-790-742 PROGRAMMING		195.00	-195.00
Bill	02/08/2022	HOMEMADE CARDS	101-790-742 PROGRAMMING		195.00	-195.00
Bill Pmt -Check	02/08/2022	25822	101-000-202 ACCOUNTS PAYABLE		390.00	-390.00
Bill	02/22/2022	MARCH 4 ZOOM	101-790-742 PROGRAMMING		195.00	-195.00
Bill	02/22/2022	MARCH 10 ZOOM	101-790-742 PROGRAMMING		195.00	-195.00
Bill Pmt -Check	02/22/2022	25848	101-000-202 ACCOUNTS PAYABLE		390.00	-390.00
LIBRARY DESIGN ASSOCIATES INC.						
Bill	02/22/2022	22-105-01	101-790-934 EQUIPMENT REPAIR		459.00	-459.00
Bill Pmt -Check	02/22/2022	25849	101-000-202 ACCOUNTS PAYABLE		459.00	-459.00
MADISON ELECTRIC						
Bill	02/08/2022	6071315-00	101-790-729 BUILDING SUPPLIES		1,108.20	-1,108.20
Bill Pmt -Check	02/08/2022	25823	101-000-202 ACCOUNTS PAYABLE		1,108.20	-1,108.20
MANER COSTERISAN						
Bill	02/22/2022	23355	101-790-801 PROF SERVICES		2,000.00	-2,000.00
Bill Pmt -Check	02/22/2022	25850	101-000-202 ACCOUNTS PAYABLE		2,000.00	-2,000.00
MICHIGAN MUNICIPAL LEAGUE						
Bill	02/08/2022	4954206	101-790-910 INSURANCE		19,149.00	-19,149.00
Bill Pmt -Check	02/08/2022	25824	101-000-202 ACCOUNTS PAYABLE		19,149.00	-19,149.00
MIDWEST TAPE						
Bill	02/08/2022	501629731	101-790-751 E-BOOKS/AUDIO		3,870.61	-3,870.61
Bill Pmt -Check	02/08/2022	25825	101-000-202 ACCOUNTS PAYABLE		3,870.61	-3,870.61
MILLIGAN'S LANDSCAPE SERVICES, LLC						
Bill	02/08/2022	1376	101-790-936 GROUNDS KEEPING		275.00	-275.00
Bill Pmt -Check	02/08/2022	25826	101-000-202 ACCOUNTS PAYABLE		275.00	-275.00
PERMA-BOUND						
Bill	02/22/2022	1912379-02	101-790-741 CHILDREN'S BOOKS		57.47	-57.47
Bill Pmt -Check	02/22/2022	25851	101-000-202 ACCOUNTS PAYABLE		57.47	-57.47
QUADIENT FINANCE USA, INC.						
Bill	02/22/2022	7900044057975967	101-790-728 POSTAGE		65.00	-65.00
Bill Pmt -Check	02/22/2022	25852	101-000-202 ACCOUNTS PAYABLE		65.00	-65.00
RAYMOND GEDDES CO., INC						
Bill	02/22/2022	802291	101-790-742 PROGRAMMING		361.03	-361.03
Bill Pmt -Check	02/22/2022	25853	101-000-202 ACCOUNTS PAYABLE		361.03	-361.03
RIVERSIDE INTEGRATED SYSTEMS INC						
Bill	02/08/2022	161805	101-790-930 BLDING MAINTENANCE		360.00	-360.00
Bill Pmt -Check	02/08/2022	25827	101-000-202 ACCOUNTS PAYABLE		360.00	-360.00
SCRAP CREATIVE REUSE						
Bill	02/08/2022	000104	101-790-742 PROGRAMMING		270.00	-270.00
Bill Pmt -Check	02/08/2022	25828	101-000-202 ACCOUNTS PAYABLE		270.00	-270.00
SERVICEMASTER						
Bill	02/08/2022	1191	101-790-930 BLDING MAINTENANCE		2,142.00	-2,142.00
Bill Pmt -Check	02/08/2022	25829	101-000-202 ACCOUNTS PAYABLE		2,142.00	-2,142.00
STAPLES BUSINESS ADVANTAGE						
Bill	02/08/2022	3497798619	101-790-727 LIBRARY SUPPLIES		167.14	-167.14
Bill Pmt -Check	02/08/2022	25830	101-000-202 ACCOUNTS PAYABLE		167.14	-167.14
Bill	02/22/2022	3498351677	101-790-727 LIBRARY SUPPLIES		39.08	-39.08
Bill	02/22/2022	3498281547	101-790-727 LIBRARY SUPPLIES		134.32	-134.32
Bill Pmt -Check	02/22/2022	25854	101-000-202 ACCOUNTS PAYABLE		173.40	-173.40
SYNCB/AMAZON						
Bill	02/22/2022	6045787810176616	-SPLIT-		1,017.17	-1,017.17
Bill Pmt -Check	02/22/2022	25855	101-000-202 ACCOUNTS PAYABLE		1,017.17	-1,017.17
T-MOBILE						
Bill	02/08/2022	966192749	101-790-754 NON-TRAD COLLECTION		89.25	-89.25
Bill Pmt -Check	02/08/2022	25831	101-000-202 ACCOUNTS PAYABLE		89.25	-89.25
THE CHILD'S WORLD						
Bill	02/08/2022	NA151889	101-790-741 CHILDREN'S BOOKS		247.40	-247.40
Bill Pmt -Check	02/08/2022	25832	101-000-202 ACCOUNTS PAYABLE		247.40	-247.40
THE LIBRARY NETWORK						
Bill	02/22/2022	69697	101-790-743 ELECTRONIC RESOURCE		559.30	-559.30
Bill Pmt -Check	02/22/2022	25856	101-000-202 ACCOUNTS PAYABLE		559.30	-559.30
THE SBAM PLAN						
Bill	02/22/2022	SBAM 96697CID115972	-SPLIT-		3,715.05	-3,715.05
Bill Pmt -Check	02/22/2022	25857	101-000-202 ACCOUNTS PAYABLE		3,715.05	-3,715.05
VERIZON WIRELESS						
Bill	02/08/2022	9898423796	101-790-754 NON-TRAD COLLECTION		135.03	-135.03
Bill Pmt -Check	02/08/2022	25833	101-000-202 ACCOUNTS PAYABLE		135.03	-135.03

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Type	Date	Num	Split	Debit	Credit	Amount
WOODLANDS LIBRARY COOPERATIVE						
Bill	02/22/2022	8548	101-790-727 LIBRARY SUPPLIES		17.00	-17.00
Bill Pmt -Check	02/22/2022	25858	101-000-202 ACCOUNTS PAYABLE		17.00	-17.00
WSR CERTIFIED PUBLIC ACCOUNTANTS						
Bill	02/22/2022	32647	101-790-803 BOOKKEEPING SERV		555.00	-555.00
Bill Pmt -Check	02/22/2022	25859	101-000-202 ACCOUNTS PAYABLE		555.00	-555.00

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**Dexter District Library Pandemic/Epidemic Exposure Prevention,
Preparedness and Response Plan**

These guidelines are an outline on phasing in the opening of the Library after a closure due to a pandemic. They are not intended to answer all questions, but rather are meant to guide staff and be a fluid, working document as information continues to develop. While the Plan has been created in response to COVID-19, the general principles will apply to any future infectious disease outbreak requiring similar measures.

Library services and workflow will change as we determine how to best serve the public in a safe manner. The staff composition and duties may change because workflow will be different. Staff must be flexible and able to shift job tasks quickly. We will communicate guidelines and progress of the plan often to staff. Specific conditions of this plan may change frequently, due to the evolving nature of information regarding the virus and transmission.

The Dexter District Library takes the health and safety of employees and patrons very seriously and will remain vigilant in efforts to mitigate workplace exposure to the COVID-19 virus or any communicable disease. The Library will follow guidance from the national Centers for Disease Control, the Michigan Department of Health and Human Services, the Washtenaw County Health Department and any other State or Federal agencies with the authority to issue public health orders. These guidelines are subject to change and modification pursuant to legal requirements. The provisions of this Response Plan shall apply to all employees and any person entering or providing services to the Library facility. The Plan will remain in effect until rescinded by the Library Board.

Responsibilities of Administration, Department Heads and Supervisors: It is the responsibility of administration, department heads and supervisors to be knowledgeable of the Library's Pandemic/Epidemic Exposure Prevention, Preparedness and Response Plan; to implement the plan within their departments; to be aware of the specific risk level of employees based on their job responsibilities and to implement measures to mitigate that risk and to be available to answer questions and concerns from employees. It is expected that department heads and supervisors shall set a good example and follow this Plan at all times. This includes practicing good personal hygiene and job site safety practices to prevent the spread of the virus. The Library designates the Library Director and the Director's Administrative Assistant as individuals responsible to implement, monitor, and report on the COVID-19 control strategies.

Responsibilities of Employees: It is a condition of employment for all employees to comply with the requirements of the Library's Pandemic/Epidemic Exposure Prevention, Preparedness and Response Plan. As set out in this plan, the Library has instituted various housekeeping, social distancing, requirements for personal protection equipment and other best practices to reduce exposure to COVID-19. Employees are required to comply with the following provisions:

- Remain home if sick and notify their supervisor accordingly.
- Employees exhibiting signs of illness will be sent home.
- Employees showing signs of illness or staying home because of illness shall not face any disciplinary measures.
- Stay home if someone in your household is sick.
- Report to their department head or supervisor if they are experiencing any signs or symptoms of COVID-19, tested positive for COVID-19 or if a member of their household

has been diagnosed with or tested positive for COVID-19. Signs and symptoms of COVID-19 include coughing, fever, shortness of breath, difficulty breathing, chills, body aches, sore throat, headache, diarrhea, nausea/vomiting, loss of sense of smell or taste, and profound fatigue.

- Employees must practice good hygiene which includes frequently washing hands with soap and water for at least 20 seconds. When soap and water is not available, use an alcohol based hand sanitizer with at least 60% alcohol content.
- Avoid touching your eyes, nose, and mouth with unwashed hands.
- Follow appropriate respiratory etiquette which includes covering your nose and mouth with a tissue or the inside of your elbow when you cough or sneeze. Throw used tissues in the trash and immediately wash hands with soap and water for at least 20 seconds. If soap and water are not available, use hand sanitizer containing at least 60% alcohol.
- Whenever possible avoid close contact with people that are sick.
- Limit contact with others by remaining six feet apart.
- Regularly clean and maintain personal protective equipment provided to employees by the Library.
- Clean and disinfect work areas, tools, and equipment, twice per shift at minimum.
- Regularly practice self-screenings to check for any symptoms.

During any pandemic/epidemic that requires closure of the Library, all employees must sign and return an acknowledgement of having read, understood and agree to the policies and procedures contained in the Dexter District Library's Pandemic/Epidemic Exposure Prevention, Preparedness and Response Plan prior to being allowed to return to work. Failure to submit a signed acknowledgement will preclude a return to work.

Workplace Protective Measures: The following measures shall be implemented at the Library and adhered to by all employees.

- Any employee showing symptoms of COVID-19 will be asked to leave the workplace and will not be allowed to return until completing the isolation protocol currently recommended by public health authorities or until the employee can document that they are experiencing a non-contagious medical condition.
- Whenever possible, Library business shall be conducted electronically via e-mail, phone or through meeting platforms such as Zoom. If an in-person meeting is required, participants must observe social distancing measures and the meeting room must be disinfected at the conclusion of the meeting.
- Employees must avoid physical contact with others and shall direct others, including co-workers, patrons, and contractors, to maintain social distancing standards where possible.
- Employees shall stagger breaks and lunches whenever possible. Social distancing shall be observed during lunches and breaks.
- To the extent possible, sharing of tools and equipment shall be prohibited. If sharing is necessary, the tools and equipment should be cleaned with alcohol based wipes before and after each use. Employees should consult with manufacturing recommendations for the proper cleaning techniques and restrictions.
- Employees shall be required to wear face masks in public spaces and in areas where social distancing is not possible while this guidance is in effect from public health authorities. For purposes of this policy, public spaces shall mean any area in which the

public has frequent access or any space in which social distancing cannot be achieved. Social distancing shall be defined as maintaining a distance of at least six (6) feet between parties. Private offices and work areas are not considered public spaces unless other individuals enter the office and social distancing cannot be achieved. Doors to private offices must be kept closed if the occupant is not wearing a mask. Offices which are in view of the public are not considered private offices.

Employee Illness or Exposure to COVID-19:

Illness: Employees who are ill are **required** to stay home and seek appropriate medical attention. Said employees must notify their supervisor as soon as possible of the illness via phone, text message or e-mail. ***Employees reporting to work ill shall be sent home.*** During a pandemic event, the Library Board will determine compensation packages based on the specific conditions of any event.

- **Onset at Work:** If an employee begins exhibiting symptoms at work, that person will immediately notify a supervisor. The Library's first floor conference room will serve as a quarantine room if the employee cannot leave immediately. If an employee has developed symptoms of COVID-19, the areas used by the employee must be cleaned and disinfected prior to being used again. Staff will clean and disinfect all areas used by the symptomatic person including offices, restrooms, common areas, shared electronic equipment, etc. If sufficient staff is not on hand to clean these spaces immediately, the areas will be marked as off limits until the cleaning staff can disinfect the area overnight.
- **Notification of Exposure:** The Library will notify employees of any known exposure to COVID-19. Employees are required to comply with any quarantine recommendations after being exposed to the pandemic event. The Library is also required to notify the Washtenaw County Health Department of the event.

Exposure & Quarantine: Employees who have been exposed to an infected or quarantined individual and are advised by their medical provider or other governmental agency to quarantine shall not report to work and will stay home and self-quarantine. During the quarantine period, the Library Board will determine a compensation plan for full-time and regular part-time employees who have been advised to quarantine, but have not been diagnosed with COVID-19.

Social Distancing: During emergency health orders associated with a pandemic, social distance shall be observed at the Library until otherwise determined by the County, State, or Federal government. Social distancing requires that each employee:

- maintain a distance of at least six (6) feet from other people;
- wear a face covering
- not gather in groups
- stay in assigned work areas and within individual workspaces as much as possible except when entering/leaving the building, using restrooms, break rooms or to complete a job task
- whenever possible refrain from traveling through the work areas of other employees
- not attend or host in-person meetings without supervisory authorization



Personal Protective Equipment (PPE) & Work Practice Controls: To mitigate the exposure risk from COVID-19, the Library will provide the following personal protective equipment. The specifications of this equipment shall be determined by the nature of the job performed.

- Face Masks: Non-surgical disposable facemasks and washable facemasks will be provided. Exceptions/accommodations will require medical documentation and alternative, non-public facing work may be assigned.
- Employees will be trained on the proper use and disposal of PPE provided by the Library.

Workplace Modifications: The Library will be evaluated to determine risk exposure and modifications that should be implemented to mitigate this risk. These modifications may include:

- installation of barriers/sneeze guards at customer service counters
- removal of giveaway materials in public areas
- removal of furniture;
- decommissioning drinking fountains
- installation of signage to direct the public on social distancing requirements, hand sanitizing stations, traffic flow, floor spacing signage, etc.
- restructuring of work areas, work shifts, and/or work tasks to ensure social distancing measures are possible;
- supply disinfectant sprays, wipes, etc.

Workplace Cleaning & Disinfecting: The Library, including common areas, will be properly cleaned and disinfected with products identified by OSHA and the CDC as effective for eliminating COVID-19 prior to reintroducing staff to the facility. All areas will be provided with approved cleaning and disinfecting products to use to fulfill employee responsibilities. Employees will be trained on the use of the cleaning and disinfecting products provided by the Library.

Employee Cleaning & Disinfecting Responsibilities: Employees shall be responsible for cleaning and disinfecting their personal work areas at the beginning and ending of each shift. Employees will also be required to sanitize public workstations, study tables and other areas used by the public.

Reintroduction of Employees and the Public into the Library building:

During the course of any pandemic, the Library Director, in consultation with the Library Board, shall determine when employees return to the worksite as well as when and how Library services are restored to the public. It is anticipated that the return to work and public access to Library facilities will be achieved in phases, based on State and Federal guidance and the ability to achieve social distancing requirements.

Prior to employees returning to work, any necessary measures to reduce risk exposure shall be implemented. Prior to commencing work all work areas and equipment will be cleaned and disinfected. Employees will be advised of mandatory social distancing practices, use of personal protection equipment, and other measures implemented to reduce risk exposure. These measures may include staggered shifts, staggered breaks and lunches, continuation of

remote work arrangements, and other strategies to limit the number of employees working together.

Before allowing access to the public, the Library shall implement the following measures:

- Post signage with social distancing requirements and directions including the requirement to wear masks.
- Provide social distancing markings at counters and service areas.
- Install barriers at counters and service areas.

Once the Library is reopened to the public, face masks will be required to enter as long as social distancing measures are required, capacity limits for the building as a whole or specific areas may be implemented and satisfactory fresh air flow will be established through the HVAC system.

Staff Hygiene and Safety

During pandemic phased reopening, staff and volunteers must be screened upon each entry to the building. This may be changed to continuous self-screening as a pandemic progresses.

Upon arrival for each shift, staff will have their temperature taken at the staff door with a touchless thermometer and respond to the required screening questions.

- If a staff member has a temperature of 100.4 degrees or higher, that person will need to return home. All staff, repair/maintenance workers, are expected to monitor their health on an ongoing basis, check for symptoms present on the screening checklist, stay home if symptoms appear and consult with supervisors before coming to work.
- Staff will wear masks while working. We will follow guidelines of the health department on this.
- All staff will practice effective hand hygiene, including washing hands for at least 20 seconds, especially after going to the bathroom, before eating, and after blowing your nose, coughing, or sneezing.
- Always wash hands with soap and water. If soap and water are not readily available, then use an alcohol based hand sanitizer with at least 60% alcohol.
- Avoid touching your eyes, nose, and mouth.
- Cover your cough or sneeze with a tissue, then throw the tissue in the trash and wash hands after.

Good hygiene signs will be posted in both the public and staff areas.

Infection Control: Should the Library have an employee who has worked in the building and subsequently tests positive for COVID-19, the Library will:

- Depending on the level of severity with any pandemic, the Library may close for a necessary period of time to disinfect all areas access by the staff member in question
- Notify all other staff members who have come in direct contact with the infected staff member
- Notify appropriate public health authorities as mandated
- Staff members who have come into direct contact must quarantine for a period of time to coincide with current public health authority guidelines

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Any staff member who suspects s/he is showing symptoms should contact their supervisor as soon as possible. Staff members with suspected symptoms should not come into the Library building until consulting with and receiving approval from a supervisor.

All staff should report unsafe working conditions to a supervisor as soon as any condition is noticed. Unsafe conditions may include, but are not limited to lack of proper disinfecting supplies or PPE, refusal of staff or patrons to observe social distancing or refusal to wear masks, damaged or missing signage and items that may have been missed from the initial workplace safety precautions.

On-site Meetings: Whenever possible, Library business shall be conducted via e-mail, phone and electronic meeting platforms. When on-site meetings are required, social distancing measures shall be strictly enforced. The number of persons allowed at an on-site meeting shall be determined by State social distancing measures in effect at the time of the meeting. Meeting sites shall be cleaned and disinfected before and after the meeting and hand sanitizer shall be made available to all in attendance.

Offsite Meetings, Business Travel and Personal Travel: Unless specifically authorized by the Library Director, no off-site meetings or business travel shall be allowed while this Plan is required. When offsite meetings and business travel are deemed necessary, the employee shall observe social distancing measures.

If the Library is required to close as part of emergency public health orders, a phased reopening of the Library may be conducted. Phases may include (but not be limited to) providing virtual services only, providing the public with remote requesting of materials and curbside delivery, limited access to interior browsing, restoring limited extended use of the interior services before restoring full service Library programs, spaces and amenities.

List of Appendices

- A. Resource List and Training
- B. Cleaning Guidelines
- C. Employee Receipt and Acknowledgement

Appendix A – Resource List

The American Library Association: <http://www.ala.org/tools/ala-covid-19-response>

The Centers for Disease Control and Prevention: <https://www.cdc.gov/coronavirus/2019-nCoV/index.html>

The Environmental Protection Agency: <https://www.epa.gov/enforcement/covid-19-enforcement-and-compliance-resources>

Governor Gretchen Whitmer's MI Safe Start Plan:
https://www.michigan.gov/documents/whitmer/MI_SAFE_START_PLAN_689875_7.pdf

The Institute for Museum and Library Services: <https://www.imls.gov/coronavirus-covid-19-updates>

The International Federation of Library Associations and Institutions: <https://www.ifla.org/covid-19-and-libraries>

Occupational Safety and Health Administration:
<https://www.osha.gov/Publications/OSHA3990.pdf>

Washtenaw County Health Department: <https://www.washtenaw.org/3095/COVID-19>

Training

Staff will view the following training videos as part of the return to work process. These videos are geared for a hospital environment but contain important techniques regarding hand washing, putting on (donning) and taking off (doffing) masks and gloves.

Safely putting on (donning) PPE: <https://youtu.be/of73FN086E8> - this video is more comprehensive than what is needed for the Library. Staff should pay special attention to how to properly put on masks and gloves.

Proper doffing of PPE: <https://youtu.be/PQxOc13DxvQ> - this video is more comprehensive than what is needed for the Library. Staff should pay special attention to how to properly put on masks and gloves.

Both videos can be found on the CDC website on how properly don and doff PPE at <https://www.cdc.gov/coronavirus/2019-ncov/hcp/using-ppe.html>

Employees will review the information regarding face coverings (masks) at the CDC website: <https://www.cdc.gov/coronavirus/2019-ncov/prevent-getting-sick/cloth-face-cover-faq.html>

Appendix B

New Cleaning Guidelines from Pandemic Plan: Ongoing

Overnight cleaning will be managed by Servicemaster and include disinfecting all work areas.

All staff are encouraged to wipe their personal workstations with disinfectant before and after use.

Disinfecting wipes are to be used for electronics only (keyboards, mice, telephones, etc.) as supply of this is extremely limited. Alternatively, microfiber cloths and 70% isopropyl alcohol may be used on electronics.

All hard surfaces should be cleaned with spray cleaner. Each department will be issued a spray bottle of sanitizing solution approved to be effective for current conditions. This solution should be used on all flat surfaces and high-touch areas (tabletops, door handles, light switches, armrests, etc.) If it is inappropriate to spray directly on something (light switch) moisten a paper towel, wipe the surface and dispose of the towel. Leave surfaces damp to air dry.

Staff will wipe book carts periodically throughout the day.

The Library has microfiber cloths in the administration office. Please use these along with 70% Isopropyl Alcohol to clean computer screens.

While the building is closed to the public:

If you do not need to use an area of the building, please do not use it. This will create the need for more cleaning.

If you do need to use seldom used areas, please mark this on the cleaning log in the delivery area to ensure overnight cleaning.

During this time, the two main floor bathrooms and the second floor staff bathroom will be available for staff use.

Limited staff will handle drop box returns and materials entering quarantine. The drop box rim will be disinfected after emptying. The drop box chute will be disinfected daily. Staff must wear disposable gloves, arm protectors and an apron while emptying the drop box.

Appendix C

Dexter District Library Pandemic/Epidemic Exposure Prevention, Preparedness and Response Plan Acceptance

Employee Name: _____

As an employee of the Dexter District Library, I have read and understand the Library's Pandemic/Epidemic Exposure Prevention, Preparedness and Response Plan, I have been given the opportunity to ask questions for clarification and I agree to abide by the terms, conditions and requirements set forth in the Plan.

Employee

Signature/Date _____

Temporary Policy for Indoor Library Programming, Events and Room Use

The Dexter District Library will attempt to offer indoor programs and use of communal meeting spaces as pandemic conditions permit. For safety during the pandemic, use of enclosed Library meeting spaces and attendance at in-person Library programs may be subject to additional safety measures. Gathering people from different households into smaller enclosed spaces during a pandemic will present a different level of risk than everyday Library use. Individuals will be seated in an enclosed environment for 30 to 90 minutes at a time. The Library will base changes in safety measures on the CDC COVID Data Tracker, located at <https://covid.cdc.gov/covid-data-tracker/#county-view>.

If Washtenaw County is in the Substantial or High levels of viral spread:

- 1) Registration for all in-person programs will be required and walk-ins will not be admitted. This will help the Library ensure capacity limits are not exceeded and proper social distancing can be maintained.
- 2) All attendees who are medically able to wear face coverings will be required to wear face coverings for the duration on any in-person program.
- 3) The Library has provided additional, in-room ventilation fans with MERV-13 filters. These fans must remain on and running through the duration of any meeting or program.
- 4) Food and beverages will not be served for Library programs and are not encouraged during any use.
- 5) The person in charge of a public group using the meeting space will be responsible for ensuring all meeting participants adhere to Library policy
- 6) Lower Level meeting room capacity will be capped at 25 individuals
- 7) Small group study space will be capped at two (2) individuals

If Washtenaw County is in the Low or Moderate levels for viral spread:

- 1) Registration for all in-person programs will be required and walk-ins will not be admitted. This will help the Library ensure capacity limits are not exceeded and proper social distancing can be maintained.
- 2) Individuals who are not vaccinated for COVID-19 must wear face coverings.
- 3) Individuals who have been vaccinated for COVID-19 may opt to not wear face coverings.
- 4) The Library has provided additional, in-room ventilation fans with MERV-13 filters. These fans must remain on and running through the duration of any meeting or program.
- 5) The person in charge of a public group using the meeting space will be responsible for ensuring all meeting participants adhere to Library policy.
- 6) Lower Level meeting room capacity will be capped at 25 individuals
- 7) Small group study space will be capped at two (2) individuals

The Library Board will continue to monitor the spread of COVID-19 on a monthly basis and will make changes to this policy as conditions warrant.



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

☎ 517.323.7500

📠 517.323.6346

March 7, 2022

Dexter District Library
3255 Alpine Street
Dexter, MI 48130

We are pleased to confirm our understanding of the services we are to provide Dexter District Library for the years ended September 30, 2022, 2023 and 2024.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information, and the disclosures, which collectively comprise the basic financial statements of Dexter District Library as of and for the years ended September 30, 2022, 2023 and 2024. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Dexter District Library's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to Dexter District Library's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

1. Management's discussion and analysis
2. Budgetary comparison schedules

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

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Auditor's Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS and will include tests of your accounting records and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We may also request written representations from your attorneys as part of the engagement.

Audit Procedures - Internal Control

We will obtain an understanding of the government and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards.

We have identified the following significant risks of material misstatement as part of our audit planning:

Management override of controls and revenue recognition.

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Audit Procedures - Compliance

As part of obtaining reasonable assurance about whether the financial statements are free from material misstatement, we will perform tests of Dexter District Library’s compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion.

Other Services

We will also assist in preparing the financial statements and related notes of Dexter District Library in conformity with accounting principles generally accepted in the United States of America based on information provided by you.

We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, and maintaining internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements in conformity with accounting principles generally accepted in the United States of America.

Management is responsible for making drafts of financial statements, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws and regulations.

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You are responsible for the preparation of the supplementary information, which we have been engaged to report on, in conformity with accounting principles generally accepted in the United States of America. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon or make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

We will provide copies of our reports; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Maner Costerisan and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to an oversight agency or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for the purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Maner Costerisan personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend or decide to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the oversight agency. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

William Tucker, IV., CPA is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

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The fees for audit services will be as follows:

<u>Year Ended September 30,</u>	<u>Financial Audit</u>
2022	\$ 6,200
2023	6,600
2024	7,000

Our audit engagement ends on delivery of our audit report. Any follow-up services that might be required will be a separate, new engagement letter. The terms and conditions of that new engagement will be governed by a new, specific engagement letter for that service.

We will provide copies of our reports to Dexter District Library, however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

You may request that we perform additional services not addressed in this engagement letter. If this occurs, we will communicate with you regarding the scope of the additional services and the estimated fees. We also may issue a separate engagement letter covering the additional services. In the absence of any other written communication from us documenting such additional services, our services will continue to be governed by the terms of this engagement letter.

We will schedule the engagement based in part on deadlines, working conditions, and the availability of your key personnel. We will plan the engagement based on the assumption that your personnel will cooperate and provide assistance by performing tasks such as preparing requested schedules, retrieving supporting documents, and preparing confirmations. If, for whatever reason, your personnel are unavailable to provide the necessary assistance in a timely manner, it may substantially increase the work we have to do to complete the engagement within the established deadlines, resulting in an increase in fees over our original fee estimate.

This estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. We understand we will be provided balanced records for each fund and that all accounts will be reconciled. If additional time is necessary, we will discuss it with you and arrive at a new fee before we incur the additional costs.

Because we are extremely interested in continuing to serve Dexter District Library and the fact that our audit team members have a great deal of experience working with similar entities, we are proposing a discount to our audit cost estimate. The price schedule detailed above is a firm price assuming Dexter District Library records are in reasonable condition and that we are provided reasonable staff assistance. If our team members spend more hours than the projected hours detailed above that are not due to unusual circumstances (i.e., unrecorded accruals, unbalanced records, improperly recorded activities, the state of the records being significantly different than what was stated, inadequate staff assistance, significant changes in auditing standards, etc.) then we will not bill for any amounts over the audit cost estimate. During the audit, we will spend approximately 20% more in fees than what is projected above, however, we will not bill you for that additional time, unless it exceeds the 20% amount which would be caused by circumstances such as those items listed above.

Our proposal is to provide Dexter District Library with auditing services, rather than accounting services. The cost schedule detailed on the previous page assumes that extensive journal entries to adjust the accounting records (i.e., bookkeeping) will not be required as part of the audit process. If auditor-proposed journal entries are required in order for the financial statements to be fairly presented in accordance with generally accepted accounting principles, we propose a per entry fee of \$150. This fee will not be billed if there are less than ten entries in a given year.

The fees quoted above are based on Dexter District Library's current levels of client assistance and expertise. Should any of these levels of assistance or expertise change during the period of our engagement, we may need to arrive at a new fee arrangement for the remainder of the agreement.

If additional procedures are necessary to assist with the implementation of GASB Statement No. 87 or 96, our fees will be based on the services rendered at our standard hourly rates.

During the term of this agreement and for a period of one year thereafter, neither party shall directly or indirectly, solicit for employment or for engagement as an independent contractor, or encourage leaving their employment or engagement, any employee or independent contractor of the other party. For the avoidance of doubt, general advertisements for employment and responses thereto, shall not be deemed a violation of the paragraph. The parties agree that any breach of this paragraph would damage the other party in an amount difficult to ascertain with certainty, and that in the event that either party breaches this provision resulting in the other party losing the services of an employee or independent contractor for any period of time, the breaching party shall pay to the other party an amount equal to the annual rate of compensation (paid by the non-breaching party for the immediate prior calendar year) of the applicable employee or independent contractor.

Our most recent peer review report accompanies this letter.

If reproduction or publication of financial statements audited by us, or any portion thereof, is intended, it is our policy that any master of printer's proofs be submitted to us for review prior to publication.

We will continue to perform our services under the arrangements discussed above from year to year unless for some reason you or we find that some change is necessary. However, the performance of each audit is a separate and severable engagement. Each separate engagement shall be deemed complete and Maner Costerisan will not have a continuing responsibility to perform additional services with respect to that completed engagement when we present to you the final audit report that relates to any given year.

Our audit report on the financial statements to be issued pursuant to this engagement is for your use. If it is your primary intent that our report will benefit or influence a third-party user, we must be informed prior to the beginning of the annual audit engagement.

Considering our current relationship as an independent member of the BDO Alliance USA, the firm may from time to time, and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers, but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

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In connection with this engagement, we may communicate with you or others via e-mail transmission. As e-mails can be intercepted and read, disclosed, or otherwise used or communicated by an unintended third party, or may not be delivered to each of the parties to whom they are directed and only to such parties, we cannot guarantee or warrant that e-mails from us will be properly delivered and read only by the addressee. Therefore, we specifically disclaim and waive any liability or responsibility whatsoever for interception or unintentional disclosure or communication of e-mail transmissions, or for the unauthorized use or failed delivery of e-mails transmitted by us in connection with the performance of this engagement. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from the use of e-mail transmissions, including any consequential, incidental, direct, indirect, or special damages, such as loss of sales or anticipated profits, or disclosure or communication of confidential or proprietary information.

You agree that our maximum liability to you for any negligent errors or omissions committed by us in the performance of the engagement will be limited to the amount of our fees for this engagement, except to the extent determined to result from our gross negligence or willful misconduct.

Because there are inherent difficulties in recalling or preserving information as the period after an engagement increases, you agree that, notwithstanding the statute of limitations of the State of Michigan, any claim based on this engagement must be commenced within 12 months after performance of our service, unless you have previously provided us with a written notice of a specific defect in our services that forms the basis of the claim.

If any dispute arises among the parties hereto, the parties agree first to try in good faith to settle the dispute by mediation administered by the American Arbitration Association under its Commercial Mediation Rules. If the parties are unable to resolve the dispute through mediation within 60 days from the date notice is first given from one party to the other as to the existence of a dispute and the demand to mediate, then they may proceed to resolve the matter by arbitration if this agreement provides that the particular dispute is subject to arbitration, or by whatever other lawful means are available to them if this agreement does not provide for arbitration of the particular dispute. Costs of any mediation proceeding shall be shared equally by all parties.

Dexter District Library and Maner Costerisan both agree that any dispute over fees charged by Maner Costerisan to the client or any other disputes will be submitted for resolution by arbitration in accordance with the rules of the American Arbitration Association. Such arbitration shall be binding and final. The arbitration shall take place at Lansing, Michigan. Any hearing shall be before one arbitrator in accordance with Rule 17 of the Commercial Arbitration Rules of the American Arbitration Association (the Rules). Any award rendered by the arbitrator pursuant to this agreement may be filed and entered and shall be enforceable in the appropriate court of the county in which arbitration proceeds. In agreeing to arbitration, we both acknowledge that, in the event of a dispute over fees, each of us is giving up the right to have the dispute decided in a court of law before a judge or jury and instead we are accepting the use of arbitration for resolution. The prevailing party shall be entitled to an award of reasonable attorney's fees and costs incurred in connection with the arbitration of the dispute in an amount to be determined by the arbitrator.

Reporting

We will issue a written report upon completion of our audit of Dexter District Library's financial statements. Our report will be addressed to management and those charged with governance of Dexter District Library. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

We appreciate the opportunity to be of service to Dexter District Library and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the attached copy and return it to us.

Very truly yours,

Maner Costerisan PC

RESPONSE:

This letter correctly sets forth the understanding of Dexter District Library.

By: _____

Title: _____

Date: _____

To: Maner Costerisan

After considering the qualifications of the accounting personnel of Dexter District Library we believe they have the qualifications and abilities to generate financial statements, including the required footnotes, in accordance with U.S. generally accepted accounting principles. However, for convenience and other issues, we may contract with you to prepare our financial statements.

Signature: _____

Title: _____

Date: _____

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ADDENDUM TO ENGAGEMENT LETTER

As part of the audit engagement, you have requested our assistance with the following services. *Government Auditing Standards* considers these services as “non-attest” or “non-audit” services. Management is required to review, approve and accept responsibility for any non-audit services we may perform.

- Preparation of the financial statements, including the related notes, and required supplementary information.
- Calculation of the provision for depreciation.
- Assistance with the preparation and submission of audit financial information required by law or regulations.
- Assistance with, or the preparation of, year-end adjusting journal entries and work papers.
- Access to a secure website to exchange information electronically.





Report on the Firm's System of Quality Control

July 30, 2020

To the Partners of Maner Costerisan PC and
the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Maner Costerisan PC (the firm) applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended March 31, 2020. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act; audits of employee benefit plans, and an audit of a broker-dealer.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Maner Costerisan PC applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended March 31, 2020, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Maner Costerisan PC has received a peer review rating of *pass*.

Reilly, Penner & Benton LLP

Reilly, Penner & Benton LLP

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