



# **Chestatee Regional Library System**

## **Administrative Policies**

Approved by the Chestatee Regional Library Board of Trustees

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**Chestatee Regional Library System**  
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## **SECTION II: ADMINISTRATIVE POLICIES**

### **Part 1 – Financial Policies**

#### **1.1 General Budget Information**

Chestatee Regional Library System will finance all current expenditures with current revenues. It will avoid budgetary procedures that balance current expenditures through the obligation of future resources and will not use short-term borrowing to meet operating budget requirements. The operating budget will provide for adequate maintenance of capital equipment and facilities and for their orderly replacement.

The budget must be balanced for all budgeted funds<sup>1</sup>. Total anticipated revenues and other resources available must equal total estimated expenditures for each fund. Revenues will be estimated conservatively when balancing the budget.

Annual fixed budgets for the period July 1<sup>st</sup> through June 30<sup>th</sup> are adopted for all funds except capital projects funds. Project budgets for the total cost of construction are adopted for capital projects funds. All budgets will be adopted on a basis of accounting consistent with Generally Accepted Accounting Principles (GAAP). Revenues are budgeted when they become measurable and available and expenditures are charged against the budget when they become measurable, a liability has been incurred, and the liability will be liquidated with current resources.

All unencumbered operating budget appropriations will lapse at year-end. Encumbered balances will be re-appropriated in the following fiscal period in accordance with GAAP.

#### **1.2 Legal Level of Control**

The budget shall be adopted at the legal level of budgetary control which is the fund level (i.e., expenditures may not exceed the total for any fund.) Transfers of appropriations within a fund shall require only the approval of the Director. Transfers between funds will require the approval of the Chestatee Regional Library System's Board of Trustees.

#### **1.3 Contingency Fund Balance**

Chestatee Regional Library System will strive to include an unreserved fund balance of up to one (1) month's operating budget for unforeseen (e.g., emergency type) operating expenditures. In addition, a reserve will be maintained to fund the replacement of computers and state unemployment self-insurance.

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<sup>1</sup> A 'fund' is a term used to define separate accounting entities having their own set self-balancing accounts to record revenues and expenditures, assets and liabilities. Examples of funds would be State Grant, Federal Grant, Lumpkin County Library, Dawson County Library and Headquarters.

#### **1.4 Fund Balance**

The use of fund balance may be used as a source of revenue in balancing the budget, if necessary. Appropriate expenditures that may be financed with fund balance would include capital purchases, special one-time project costs, unforeseen purchases, and general operating expenses due to temporary revenue shortfalls. The final financial statements for the fiscal year will include a suggested plan of use for any fund balance.

#### **1.5 Fund Balance Classification**

The five categories of fund balance, as established by Governmental Accounting Standards Board Statement No. 54, are as follows:

- Nonspendable* fund balance refers to amounts that cannot be spent because they are not in spendable form (e.g., inventory)
- Restricted* fund balance refers to amounts not available for expenditure due to external restrictions, including grant restrictions, laws or regulations
- Committed* fund balance refers to amounts that are designated for specific purposes by formal action of the Library Board. (The Library Board may reverse this action if it is later determined the funds are needed for another purpose.)
- Assigned* fund balance refers to amounts management (i.e., Library Director) intends to use for specific purposes.
- Unassigned* fund balance refers to amounts available for any purpose.

*Unrestricted* fund balance refers to the total amount of committed, assigned, and unassigned fund balances.

#### **1.6 Budget Control / Reports**

Chestatee Regional Library System will maintain a budgetary control system to ensure adherence to the budget and will prepare timely financial reports comparing actual revenues, expenditures and encumbrances with budgeted amounts. These reports will be presented to the Board no less than 4 times per year.

#### **1.7 Accounting**

Chestatee Regional Library System will establish and maintain a high degree of accounting practice, accounting systems will conform to Generally Accepted Accounting Principles. The accounting and financial reporting responsibilities will be managed by the Business Manager under the direction of the Director.

The Chart of Accounts used in organizing financial data will follow the guidelines issued by Georgia Public Library Services (GPLS). Accounting software capable of meeting requirements of fund accounting will be used. Chestatee Regional Library System will commit to using the minimum number of funds necessary for

sound financial administration. The modified accrual basis of accounting will be used in recording transactions.

Chestatee Regional Library System will maintain accurate records of all assets to insure a high degree of stewardship for public property.

### **1.8 Agreed-Upon Procedures**

An independent accountant will perform Agreed-Upon Procedures to the financial records of Chestatee Regional Library System annually. These Agreed-Upon Procedures will be performed in accordance with attestation standards established by the American Institute of Certified Public Accountants. Chestatee Regional Library System will maintain a strong internal audit control to conduct financial, operational, compliance and performance audits.

### **1.9 Financial Reporting:**

Chestatee Regional Library System will develop an ongoing system of financial reporting to meet the needs of the governing authority, system leadership and the general public. Reporting system will monitor the cost of providing services where possible and will promote budgetary control and comparative analysis.

A complete financial report will be presented to the Board for review no less than 4 times a year. These financial statements will be prepared with generally accepted accounting principles.

### **1.10 Principal Cash Management and Investment Objectives**

Chestatee Regional Library System's principal cash management and investment objectives are to use idle funds to contribute to resources available to fund library operations. Safety of principal will be given the greatest emphasis in decision making and cash flow requirements will be considered, as well.

### **1.11 Cash and Investment Authorization and Responsibility**

Responsibility for the collection and investment of all Chestatee Regional Library System funds is assigned to the Business Manager under the direction of the Director. The Business Manager may appoint other members of the Business Office to assist in the day to day duties involved in the cash management and investment function. Employees with authority in the management of cash and investments will be covered by an employee fidelity bond.

Bank accounts will be opened or closed only with prior Board approval. At least once a year a list of current bank accounts shall be submitted to the library board for continued authorization for use.

Checks issued from the operating account should have two (2) signatures whenever possible. The Director and the Assistant Director will be authorized to sign checks. If a check must be written when only one signature is available, the second signer will initial and date a copy of the check within ten (10) days.

### **1.12 Authorized Investments**

Per Code Section 36-83-4 of the Official Code of Georgia, local governments can invest in the following:

1. Obligations of this state or of other states;
2. Obligations issued by the United States government
3. Obligations fully insured or guaranteed by the United States government or a United States government agency;
4. Obligations of any corporation of the United States government;
5. Prime bankers' acceptances;
6. The local government investment pool established by Code Section 36-83-8;
7. Repurchase agreements; and
8. Obligations of other political subdivisions of this state.

Chestatee Regional Library System has the authority to invest in one or more of the above instruments.

### **1.13 Investment Reporting**

The Director will report to the board no less than twice a year with a complete listing of current investments.

### **1.14 Financial Institution Selection**

Chestatee Regional Library System will take bids from at least three (3) banking institutions for its banking business no less than every three years to insure competitive earnings and costs. No change will be made in banking institutions without board approval.

### **1.15 Conflicts of Interest**

All Employees involved in the investment process will refrain from personal business activity that would conflict with proper execution of the investment program, or which would impair their ability to make impartial investment decisions.

### **1.16 Recovery of Overdue Fines and Materials**

Library materials are purchased for use by all citizens of the counties served by Chestatee Regional Library System (CRLS). CRLS establishes policies and procedures for the loan of materials, including circulation periods, renewal processes and fines for late return. CRLS's Board of Trustees believe that the individual who chooses to keep materials past the due date, or who refuses to settle unpaid fines or fees, compromises his or her borrowing privileges with CRLS.

CRLS will attempt to recover overdue materials and will notify patrons of unpaid fines and fees according to policies and procedures established by CRLS's Board of Trustees and PINES. Information regarding overdue and non-returned materials and past-due fines and fees may be disclosed by CRLS to the collection agency CRLS has contracted with (Collection Agency) to assist in the collection of these fines and materials. CRLS will also provide sufficient information to allow any individual other than the holder of the



borrower's card to settle unpaid fines or fees on that card. However, authors, titles, or subjects of lost or overdue materials will not be discussed without presentation of the borrower's card.

Accounts with overdue fines or materials valued at \$25.00 or more will be submitted to the Collection Agency 60 days after the due date of the materials loaned. At this time, a collection fee of \$10.00 will be added to the patron's account. When a patron's account is turned over to the collection agency, the patron will be banned from borrowing any further materials until all fines are paid and all materials returned or paid for. Once their account is current the patron's account will be returned to good standing.

Accounts with a balance of \$250 or more will be sent a letter, signed by the Director, stating the patron will have 15 days from the receipt of the letter to return the overdue materials or CRLS will take legal action. This letter will be sent via certified mail with return receipt requested.

The Director has the authority to call the local police for accounts with more than \$500 of overdue materials in an attempt to recover the items.

Any patron account under \$10.00 and/or over 1 year old will be considered uncollectible. No amount will be written off without full board approval. At the end of each fiscal year the Regional Board will be given a total dollar amount of these accounts. The Board will then decide whether to give approval to write these amounts off. If an amount is written off of a patron's account, a note will be put on that patron's account reflecting the amount owed so if patron uses library in the future we can collect these funds.

## **Part 2 – Purchasing Policy**

### **2.1 Purpose**

The purpose of this policy is to ensure that library funds are spent with the highest level of fiduciary responsibility to funding organizations and the citizens they represent.

### **2.2 Applicability**

This policy will govern all acquisitions of the Chestatee Regional Library System (CRLS) except for those items specifically exempted.

### **2.3 Ethics**

Employees governed by this Purchasing Policy must also abide by Library guidelines relating to business ethics and professional conduct, as outlined in the Library's Personnel Policy.

### **2.4 Authority for Purchasing**

The Director is the authorized purchasing agent for CRLS. The Director may delegate this responsibility to other staff members at his/her discretion. All positions with authorization to purchase for CRLS must adhere to the purchasing policy and maintain

documentation that the policy was followed. Failure to follow the policy may result in revocation of purchasing authority.

## **2.5 Budgeted Expenditures**

It is the responsibility of authorized purchasers to ensure all purchases are consistent with and support the current approved budget prior to committing funds.

## **2.6 Purchasing Procedures**

The Director or his/her designated representative is authorized to establish and enforce procedures to 1) ensure this policy is followed in all purchasing categories and departments 2) provide staff with instructions for carrying out purchasing tasks, and 3) ensure a strong internal controls environment.

## **2.7 Disclaimer of Responsibility for Improper Purchasing**

The Library Board may disclaim responsibility and liability for any expenditure or agreement for expenditure arising from a procurement made in its name by an unauthorized person or any person acting outside this Policy or the authorization or delegation as provided in this Policy. The expense of any such disclaimed transaction will become the personal liability of the individual who acted improperly.

## **2.8 Exemptions**

The following supplies and services are exempt from this policy:

- Library materials in all formats including books, periodicals, media, and database subscriptions;
- Real property, real estate brokerage and appraising, abstract of titles for real property, title insurance for real property and other related costs of acquisition of real property;
- Purchases between governments and/or nonprofit organizations;
- Dues, memberships and subscriptions;
- Insurance
- Utilities including but not limited to electricity, water, sanitation and communications;
- Professional services including but not limited to legal, architectural, accounting, security, engineering and program performers;
- Postage;
- Training, travel, lodging or meal expenses;
- Legal or employment advertisements;
- Any item on county, state or federal contract

## **2.9 Purchasing Guidelines**

Items costing up to \$500 may be ordered at the discretion of the Purchasing Agent.

For items costing between \$501 and \$2,500, staff will obtain a minimum of three telephone bids with records of firms, prices, and dates of bids filed with voucher package. Bids are awarded by the Purchasing Agent.

Three written quotations are required for items costing between \$2,501 and \$5,000. Quotes should be filed with the voucher package. Bids are awarded by the Purchasing Agent and the Director.

Unless approved by the Regional Library Board outside the bid process items costing \$5,001 and above require solicitation of formal sealed bids with specifications approved by the Director. Bids are presented to the Library Board or a committee of the Board for approval. Bids must be filed with the voucher package.

Any item on state contract, available through the state Department of Administrative Services, or Cooperative Purchasing may be purchased without bid.

Library materials shall be exempt from these guidelines. The Director shall ensure that materials funds are expended to the best advantage of the Library System.

Should additional goods or services be required within six (6) months of an original purchase made in compliance with this policy, these additional goods or services may be obtained from the same vendor provided original prices and terms are still offered.

## **2.10 Contracts for Services**

Contracts for personal or professional services are subject to the following guidelines.

The Library Director is authorized to execute contracts for personal and professional services on behalf of the Library System. No other staff may execute a contract on behalf of the Library for such services unless authorized in writing by the Director.

Personal services delivered as part of a purchased product (e.g., installation) shall be considered part of the purchased product and as such covered by the Library's purchasing policy, rather than this policy.

Contractual services with a total contract amount of \$ 2,000 or less may be executed without a bid or proposal process, at the discretion of the Library Director. Such contracts may include, but are not limited to, contracts with library speakers, consultants, authors, and performers, installation and/or maintenance agreements for library equipment, cleaning, etc.

For contractual services with an anticipated total contract amount of between \$2,001 and \$5,000, a minimum of three verbal bids must be obtained, unless the service required is available only from a sole source (see below).

For contractual services with an anticipated total contract amount of between 5,001 and \$10,000, a minimum of three written bids must be obtained, unless the service required is available only from a sole source (see below). Bids may be solicited by telephone, mail, or advertisement in local media.

Contracts for services amounting to more than \$10,000 shall be advertised for bids, unless the service required is available only from a sole source. The bid requirements shall be formulated into a "request for proposal" (RFP) which shall be available to all interested parties during the bidding period. The bid shall be advertised in the local legal organ and the time allowed for responding to the RFP shall be not less than 14 days. Bids may also be solicited by mail to selected vendors.

The Library shall accept the best qualified bidder for the proposed services. The Library may reject all bids if there are no satisfactory bidders.

#### Sole Source Vendors

An anticipated contractual service with a sole-source vendor which is greater than \$2,500 shall be included in the Library's budget, where it may be reviewed by the Regional Library Board of Trustees during the budget development process. If such an expense occurs without such an opportunity arising for the Board to review the expense, the Library Director shall inform the Finance Committee of the Board of the impending contract and the reasons for it, prior to execution of the contract.

Contractual services with sole source vendors in amounts up to \$2,500 may be executed at the discretion of the Library Director.

### **2.11 Credit Cards**

The Director will designate which staff members will be issued credit cards. With the exception of the Director's card, these cards are to be held in the Business Office except when signed out by the individual for a specific purchase. Purchases made with the card must conform to this Policy, particularly with regard to the approval limits and quote requirements. Credit card holders are responsible for returning the card and receipts promptly and are personally responsible for any misuse of their credit card. The Business Manager is notified immediately via e-mail by the credit card company whenever this card is used.

### **2.12 Grants**

All purchases made under a specific grant (e.g., state, federal, private) shall be in compliance with requirements of that grant and/or funding agency, as detailed in grant awards and other agreements. If in conflict with this policy, official grant documents or funding agreements will prevail.

## **Part 3 - Equipment Inventory and Capital Asset Policy**

### **3.1 Furniture/Equipment costing \$500 or More**

The Library System will maintain an up-to-date record of all capital assets owned by the System. All items purchased with a value of \$500.00 or more will be kept on the permanent inventory. Items with a value under \$500.00, but which are deemed susceptible to theft, may be placed on the inventory at the discretion of the Director. All items on the permanent inventory will be tagged for ownership. The tagging will be made prior to the items' being made available for use. Items may be removed from the inventory when they are no longer useful. Disposition will be either through surplus

public auction, advertisements for sealed bids in the legal organ, or donation to Friends of the Library for their sale, or sold in the library store if the carrying value is less than \$100.

### **3.2 Capital Assets – cost \$5,000 or more**

Capital assets are real or personal property that have a cost of \$5,000, or more, and have an estimated life of greater than one year.

The library system does not have many items valued in this category, only furniture equipment and the library vehicle. The respective counties own the land and building occupied by the libraries. The only other capital assets currently held are the library books and materials.

### **3.3 Capitalization Thresholds**

Standard capitalization thresholds for capitalizing assets have been established for each Asset Category. All state organizations are required to use these thresholds.

Class of Asset Threshold

- Personal property (equipment/furniture/vehicles) \$5,000
- Library books/materials (collections)

Capitalize all if Collection exceeds \$100,000

### **3.4 Capital Asset Acquisition Cost**

Capital assets should be recorded and reported at their historical costs, which include the vendor's invoice (plus the value of any trade in), plus sales tax, initial installation cost (excluding in-house labor), modifications, attachments, accessories or apparatus necessary to make the asset usable and render it into service. Historical costs also include ancillary charges such as freight and transportation charges, site preparation costs and professional fees. The cost of capital assets recorded in governmental activities will not include capitalized interest.

### **3.5 Capital Asset Donations**

GASB Statement No. 33, Accounting and Financial Reporting for Non-Exchange Transactions, defines a donation as a voluntary non- exchange transaction entered into willingly by two or more parties. Both parties may be governments or one party may be a nongovernmental entity, including an individual. A voluntary contribution of resources between state organizations reported as part of the primary government is not a donation. In the case of such a transfer of an asset, the capital asset transferred should be reported at the same net book value previously reported by the transferring fund (historical cost less accumulated depreciation). Assets donated by discretely presented component units or by parties outside the financial reporting entity should be reported at their fair market value on the date the donation is made.

### **3.6 Leased Equipment**

Equipment should be capitalized if the lease agreement meets any one of the following criteria:

- The lease transfers ownership of the property to the lessee by the end of the lease term.
- The lease contains a bargain purchase option.
- The lease term is equal to 75 percent or more of the estimated economic life of the leased property.
- The present value of the minimum lease payments at the inception of the lease, excluding executory costs, equals at least 90 percent of the fair value of the leased property.

Leases that do not meet any of the above requirements should be recorded as an operating lease and reported in the notes to the financial statements.

### **3.7 Depreciating Capital Assets**

Capital assets should be depreciated over their estimated useful lives unless they are inexhaustible. For a definition of an "inexhaustible asset," see the Works of Art and Historical Treasures section of this guide. The straight-line depreciation method (historical cost less residual value, divided by useful life) will be used by all state organizations. State organizations should use the following month convention for indicating when the asset was rendered into service. For estimated useful lives, state organizations can use general guidelines obtained from professional or industry organizations, information for comparable assets of other governments, or internal information. In determining useful life, a state organization should consider an asset's present condition and how long it is expected to meet service demands. The method of estimating the useful life should be formally documented by the state organization. Computers will be depreciated for six years and all other furniture/fixtures, equipment, and vehicle will have a useful life of ten years. Depreciation data should be calculated and recorded within the state organization's capital asset records for each eligible asset. Accumulated depreciation should be summarized and posted to the accounting general ledger. Depreciation for state assets will be a "memo entry" and will not be funded under the Appropriation Act.

### **3.8 Residual Value**

In order to calculate depreciation for an asset, the estimated residual value, if any, must be declared before depreciation can be calculated. The use of historical sales information becomes invaluable for determining the estimated residual value. Proceeds from sale of assets must be netted against residual value in computing net gain or loss from sale.

### **3.9 Sale of Capital Assets**

When an asset is sold to a non-state entity or another state agency, a gain or loss must be recognized in the accounting records when:

- cash is exchanged and the amount paid does not equal the net book value of the asset
- cash is not exchanged and the asset is not fully depreciated or has a residual value.

A gain or loss is not recorded when:

- cash exchanged equals the net book value and the asset does not have a residual value
- cash is not exchanged and the asset is fully depreciated and has no residual value.

### **3.10 Computation of Gain and Loss from Sale of Assets**

To compute a gain or loss, proceeds received must be subtracted from the asset's net book value.

If the asset has been fully depreciated and has a residual value, then the proceeds must be subtracted from the residual value to compute the gain or loss.

Note: When the sale is between state organizations, the selling agency's historical cost of the asset and the accumulated depreciation should be carried to the agency buying/receiving the asset. Net Book Value – asset's historical cost less the accumulated depreciation.

### **3.11 Assets Acquired by the Exchange of Other Assets**

Similar assets – When recording an exchange of similar assets, agencies must use a book value basis for the assets surrendered or acquired.

- When assets are exchanged and no monetary consideration is paid or received, the cost of the asset acquired is recorded at the book value of the asset surrendered.
- Where monetary consideration is given, the new asset must be recorded at the sum of the cash paid plus the book value of the asset surrendered.

Dissimilar assets – When recording an exchange of dissimilar assets, state organizations must:

- Record the value of the asset being traded and the resulting transaction for acquiring the new asset, using the fair value of the asset being traded.
- If cash is used to purchase the asset, agencies must record the transaction for the new asset as cash paid plus the fair value of the asset surrendered.

### **3.12 Assets Held in Trust**

Capital assets held by a state organization on behalf of a non-state entity (such as art collections owned by families, estates and others) and under the temporary control of the state organization should be accounted for on the property records for accountability purposes. This includes assets owned by the federal government that have been loaned to a state entity. Since these assets are not owned by the State, these assets should be recorded in the property records at a cost of zero.

## Part 4 – Asset Impairment Policy

Chestatee Regional Library System (CRLS) must evaluate Capital Assets for impairment when an event or change in circumstances leading to impairment is prominent. A capital asset is considered impaired when its service utility has declined **significantly** and **unexpectedly**.

Events or changes in circumstances that may be indicative of impairment include:

- Evidence of physical damage
- Enactment or approval of laws or regulations or other changes in environmental factors
- Technological changes or evidence of obsolescence
- Changes in the manner or duration of use of a Capital Asset
- Construction stoppage

A capital asset generally should be considered impaired if both:

1. **Significant** - The decline in service utility of the capital asset is large in magnitude; and,
2. **Unexpected** - The event or change in circumstance is outside the normal life cycle of the capital asset.

CRLS should record an impairment loss (or gain, although unlikely) if the net gain or loss exceeds the following amounts, which are net of any realizable insurance recoveries:

- Equipment/furniture/vehicles:           \$ 5,000
- All other Capital Assets:               \$100,000

An Impairment loss should be reported as follows in CRLS's year-end financial report:

1. If the impairment event was unusual and infrequent, report the loss as an Extraordinary Item, which is separately reported at the bottom of the Statement of Revenues, Expenses and Changes in Net Assets (SRECNA)
2. If the impairment event was unusual or infrequent and within Management's control, report the loss as a Special Item, which is separately reported at the bottom of the SRECNA.
3. If the impairment event was neither unusual nor infrequent, report the loss as an Operating Expense on the SRECNA.

As evidence that Capital Asset impairment has been evaluated, CRLS should answer the following questions with regard to capital assets at each year-end:

1. Were there any natural disasters affecting a capital asset during the fiscal year? (i.e. tornado, flood)
2. Were any laws or regulations enacted affecting a capital asset's value?
3. Were there any changes in environmental factors affecting a capital asset? (e.g. extensive mold in materials)
4. Have there been any technological developments that might affect a capital asset? (e.g. obsolescence due to new technology)
5. Has there been any major change in the manner or duration of use of a capital asset? (e.g. building converted to a warehouse)



6. Is the decline in service significant for this capital asset? If "No", event is not impairment. Reevaluate remaining useful life and salvage value.
7. Was the event or change in circumstances unexpected? If "NO" event is not impairment. Reevaluate remaining useful life and salvage value.
8. Will realizable insurance recoveries for this event make the net impairment gain or loss exceed the \$5,000 /\$100,000 materiality threshold established? If "No" no impairment adjustment is required due to materiality threshold. If "Yes" Asset is impaired. Follow GASB 42 Flowchart to measure the impairment loss, net of insurance recovery. NOTE: The only impairments that need to be reported under GASB 42 are those that are considered permanent.

## Part 5 - Miscellaneous

### 4.1 Gifts

Monetary gifts to the Library System are gratefully accepted. Gifts of money or of stocks, bonds, endowments, estates, land, etc., will be accepted, providing conditions of such gifts are acceptable to the Regional Board of Trustees. If no purpose is specified for donated funds, they will be used at the discretion of the Library Director to enhance library services or collections, or for capital improvements.

Gifts of personal property, art objects, portraits, antiques, and other museum-type objects are not generally considered acceptable gifts for a library, and the Regional Board may refuse such gifts.

The Library reserves the right to refuse gifts of any kind if the Regional Board decides that conditions for its acceptance are not compatible with the Library's mission or cannot reasonably be met.

The appraisal of gifts to the library for tax purposes is the responsibility of the donor. The acceptance of a gift that has been appraised by a donor or third party does not constitute the Library's endorsement of the appraisal.

### 4.2 Open Records

Under Georgia's Open Records Act (O.C.G.A., 50 -18- 70), "All state, county and municipal records, except those which by order of this state or by law are prohibited from being open to inspection by the general public, shall be open for a personal inspection of any citizen of this state at a reasonable time and place; and those in charge of such records shall not refuse this privilege to any citizen."

The definition of a "public record" which is available for inspection and copying by any member of the public has been broadened to include all documents, papers, tapes, or similar material "prepared and maintained or received in the course of the operation of a public office or agency." When a request for a particular record is received pursuant to the Open Records Act, almost everything is included within the broad definition of "public record," unless a specific exception is contained in the law. Some records are not available for public inspection and copying pursuant to exceptions under the Open Records Act, specified in O.C.G.A., 50-18-72.

No charge will be made for copy requests totaling fewer than 5 copies. Individuals with copy requests greater than five pages will be charged the prevailing rate for general public copying, plus the cost of staff time to process the request. The completed request forms will be maintained in the Director's office.

Upon receipt of a written request, a determination will be made within three (3) days whether records in question are public or protected records. The requestor will be notified of this decision and when and where the records will be available. Eligible records will be made available for inspection during business hours in the presence of library staff.

**4.3 Public Relations**

Representatives from newspapers, radio, or television requesting information or materials for a library-related article or program should be referred to the Director or Assistant Director. Branch Managers may initiate publicity for their programs, activities, gifts, or acquisitions. All library system public relations activities are to be coordinated through the Administrative Office.

**4.4 Records Retention**

A general rule to follow when concerned with records subject to audit, is as follows: Cut off files at the end of each fiscal year; hold in current files 1 additional year or until audit is performed; transfer to records storage area; retain an additional 3 years; destroy.

Duplicate records, working papers and other Reference Paper Files are retained until superseded, obsolete, or no longer needed for reference, and then destroyed.

General correspondence is cut off at the end of the fiscal year; held in current files 1 additional year; then destroyed. Correspondence on which action is pending should be carried forward until action is completed. Correspondence pertaining to a specific action, such as a purchase order, invoice, personnel action, etc., should be filed with the purchase order, invoice, personnel records, etc.

Bank Statements, Cancelled Checks, Deposit Slips, and reconciliations	5 years
Financial records	5 years
Approved Budgets and Requests to Funding Authorities, Audit Reports	permanently
Bids and Quotes	5 years
Grant Applications, Awards, and Financial Records	5 years after completion
Vendor Files (purchase orders, invoices, and copies of checks)	3 years
Circulation Records	3 years;
Annual statistics	permanently
Official Minutes of Library Boards, Committees	permanently
Personnel Records	25 years
Employment Application Files (not hired)	2 years
General Correspondence	2 years