

## ADMINISTRATIVE REGULATIONS

TAB: Governance

DOCUMENT NUMBER: 10-55-12

SECTION: Resolutions by Library Board of Directors

SUBJECT: GIFT FUND

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### SUMMARY

This document represents a communication by the Library Board to the BOCC, clarifying the administrative responsibility for the Library's Gift Fund.

### Effective Date:

July 12, 2012

### Reviewed:

May, 2012

October 27, 2021

October 12, 2023

The Board of Directors of the Johnson County Library, on a motion made and seconded, adopted the following resolution:

### RESOLUTION

1. In 1984, the Board of County Commissioners and the Board of Directors of the Johnson County Library, after much discussion, adopted a joint approach to new legislation on governance of the Johnson County Library.
2. As part of the agreement between the two boards, the Board of County Commissioners agreed that the Library Board would be "in sole control of gifts or bequests made to the library."
3. The Library Board and the Board of County Commissioners reached that understanding because it was agreed that the patrons of the library and citizens of Johnson County sometimes desire to make gifts to the Johnson County Library and that any interest which accrued was to be used as the Library Board might designate. It was also agreed that it was important that potential donors to the Johnson County Library be assured that their gifts and bequests, with any interest accruing thereon, would be used for the sole benefit of the Johnson County Library.
4. K.S.A. 12-1225a, 1989 Supp., provides that the Library Board in Johnson County will have the same duties and powers prescribed in K.S.A. 12-1225. One of the powers set out in K.S.A. 12-1225 is contained in subparagraph (h):

"To receive and accept any gift or donation to the library and administer the same in accordance with any provisions thereof. If no provisions are specified, the board shall have the power to hold, invest, or reinvest the gift and any dividends, interest, rent, or income derived from the gift in the manner the board deems will best serve the interest of the library."

5. The legislation agreed to by the Board of County Commissioners and the Library Board, and ultimately adopted by the legislature contained the following statutory provisions:

K.S.A. 12-1226 (b): "Except where otherwise provided by law, the treasurer of the Library Board shall pay over the county treasurer all funds collected for the maintenance of the library, with the exception of gifts and non-governmental grants." (Emphasis added.)

6. The Gift Fund of the Johnson County Library has been successfully maintained by the Library Board for many years with absolutely no problem in control or management. In 2009, the Gift Fund bank account was closed and funds transferred to the Johnson County Treasurer bank account, per County Auditor recommendations, with the proviso that Gift Fund receipts and interest proceeds be segregated from other county funds, and that the Library Board remain "in sole control of gifts or bequests made to the library.". Library patrons and citizens who make gifts or bequests to the Johnson County Library are assured that the proceeds of those gifts or bequests, and any interest which is derived there from, are used for the benefit of the Johnson County Library and its programs.

THEREFORE, the Library Board resolves to comply with existing statutes on gifts to the Johnson County Library, to continue the agreement entered into in 1984 with the Board of County Commissioners, and to have the County treasurer accordingly continue to maintain a Gift Fund account to receive, invest, and disburse cash gifts to the Johnson County Library in accordance with the wishes of patrons and citizens of Johnson County who make gifts or bequests to the Johnson County Library.