

DIRECTOR
Jordan Wright
ASST. DIRECTOR
Kricket Hoekstra
BOARD
Judeen Bartos
Meghan Evoy
Kelly Farrah
Adrienne Fazzolara
Amanda Hanlin
Erin Hooper
Kevin Yezbick



*Strengthening the community by
providing access to materials
and services that inform, enrich,
entertain, and empower*

222 East Nine Mile Rd., Ferndale, MI 48220
248-546-2504 fadl.org

Library Board Meeting

AGENDA

April 18, 2024 - 6:30 PM

Board Meeting

1. Call to order
2. Roll call
3. Approval of agenda
4. Minutes: Approve March 21, 2024 regular meeting
5. Public comment – *Total time not to exceed 30 minutes, 3 minutes per speaker*
6. Presentation – Everett Pine, youth librarian department head
7. Director's report: Jordan Wright
8. Millenium Business Systems – New copier contract
9. FY25 Budget draft - discussion
10. Financial Audit Bid – recommendation and motion
11. Policy Committee – no recommendations
12. Acceptance of expenditures and finance reports for the month of March
13. Bid review, interior remodel project – recommendation and motion
14. Committee Chairs
15. Board Calendar of Events
16. Committee reports
 - A. Art & Exhibitions – Erin
 - B. Friends of the FPL – Kelly
 - C. Equity, Diversity and Inclusion - Amanda
 - D. Finance – Judeen and Kevin
 - E. Personnel – Adrienne
 - F. Schools – Meghan
17. Committee membership appointments as needed
18. Review action items
19. Announcements/comments from board members
20. Adjourn

Proposed minutes of this meeting will be available for public inspection at the Ferndale Area District Library, located at 222 East Nine Mile Road, Ferndale, eight (8) business days after the meeting. Approved minutes are available within five (5) business days after the meeting at which they are approved (in accordance with Open Meetings Act, Public Act 267.)

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Library Board Meeting

Proposed Minutes

March 21, 2024 - 6:30 PM

Board Meeting

1. Call to order: Meeting called to order by Judeen Bartos at 6:30 p.m.
2. Roll call: Judeen Bartos, Kelly Farrah, Adrienne Fazzolara, Erin Hooper, Amanda Hanlin, Kevin Yezbick. Meghan Evoy absent with notice.
Director Jordan Wright and Assistant Director/Recording Secretary Kricket Hoekstra also present.
3. Approval of agenda
A MOTION BY Hanlin and seconded by Farrah to approve the agenda as presented; passed unanimously.
4. Minutes: Approve February 15, 2024 regular meeting
A MOTION BY Hooper and seconded by Fazzolara to approve the February 15, 2024 regular meeting minutes as presented; passed unanimously.
5. Public comment – *Total time not to exceed 30 minutes, 3 minutes per speaker*
6. Director's report: Jordan Wright:
Wright presented the Director's Report and shared that the library is making progress on hiring. The library received two bids on the Audit RFP and four bids for the remodeling project.
7. City Survey results - informational.
The City of Ferndale shared the results of their Engagement and Priority Assessment with library staff. The residents of Ferndale report high rates of satisfaction with the library. Marketing Coordinator Jeff Milo has written a press release about the survey results.
8. FOIA policy review
9. Policy Committee recommendation and motion
A MOTION by Yezbick and seconded by Farrah to approve the proposed changes to the Board Bylaws and Board Handbook Policy 4; passed unanimously.
10. Acceptance of expenditures and finance reports for the month of February
A MOTION by Hooper and seconded by Hanlin to accept the finance reports for the month of February; passed unanimously .
11. Bid review for courtyard and bathroom projects.
The bids were received this afternoon. Wright will discuss questions with the architect and share information with the Finance Committee, who will make a recommendation for the April Meeting.
12. Committee Chairs
Bartos reappointed all board members to their current committees.
13. Board Calendar of Events
14. Committee reports
 - A. Art & Exhibitions – Erin.
There was a great turnout for the literary themed model drawing event. The Boisali Biswas art opening was excellent and she will be a guest on the podcast. The group spring show is opening on Sunday, April 21.

B. Friends of the FPL – Kelly.

The Friends continue to build outreach and awareness at library events. The Book it to your couch 5K is ongoing and they will host a Finish Line event with prizes. April 9th is National Library Workers Day. Tuesday May 14th 6-8 pm will be the city of Ferndale volunteer event and board members are invited.

C. Equity, Diversity and Inclusion - Amanda

No report.

D. Finance – Judeen and Kevin

No report.

E. Personnel – Adrienne

No report.

F. Schools – Meghan

Wright shared Head of Youth Services Everett Pine's monthly school outreach report, which included an update on Ferndale Upper Elementary's annual Battle of the Books which took place this afternoon.

15. Committee membership appointments as needed. None.

16. Review action items. Wright will follow up with the library's architect for more information on the bids for the Finance Committee to review and make a recommendation on next month. Bartos requested that Youth Services Librarian Erin present her Spring Institute presentation at a future board meeting.

17. Announcements/comments from board members. Yezbick commented that the City Survey numbers showed a 15% increase in happy community members from 2009 and that it is great to see. Judeen presented a gift to Jordan and Danielle's new baby on behalf of the board.

18. Adjourn

A MOTION by Yezbick and seconded by Hooper to adjourn at 7:19 pm; passed unanimously

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248-546-2504 **fadl.org**

Director's Report – 4/18/2024

Staff Updates

New Adult Services Librarian: FADL's new full-time Adult Services Librarian is Kelly Hovinga. Kelly was previously the adult services librarian at the Harrison Township Library, where she was in charge of programming and outreach. One of the deciding factors in her hiring was her experience conducting engaging programming and outreach -- we feel her flavor of programs will fit right in with our current offerings and can fill some gaps as well. Prior to Harrison Township, she worked in academic libraries and has a graduate degree in history. She is a former resident of Ferndale who is familiar with both our library and the community. She will start the week of April 21st.

New Circulation Specialists: We've promoted one of our pages, Alexavier, to Circulation Specialist and he is doing great. We are actively interviewing for a second Circulation Specialist to help give us more coverage on the weekends.

Job Posting - Page: We are hiring a page to replace Alexavier, we should be able to make a job offer by next week.

Representation at PLA: Librarians Simon and Damon presented at the Public Library Association's annual conference for an audience of over 350 library workers. We are proud to have been represented by them on the national stage.

Building/Library Updates

Budget Hearing Notice: The May Budget Hearing notice will appear in the April 24th edition of the Woodward Talk.

RFP for Audit Services: The finance committee will make a recommendation for financial audit services in FY 25-27 to the board at this meeting.

Courtyard Pavilion/Interior Remodel: Bids for only the interior portion of this project have been received and reviewed by the finance committee, which will make a recommendation to the board at this meeting.

Sensory Accommodations: The Youth Services Department now offers Sensory Accessibility Kits for patrons of all ages. Our staff designed the kits to assist with a variety of sensory-related needs that may affect someone’s ability to enjoy their time at the library. Kits include non-verbal communication cards, sound cancelling ear muffs, and weighted blankets. Additionally, the Library’s webpage now offers a virtual tour of the youth department to help patrons and families prepare for their visit. We are considering expanding this option to the rest of the library as well.

Teen Space: The library does not currently have a permanent, dedicated area for the teens to hang out. We are experimenting with reserving the Quiet Reading Room (magazine room with the fireplace) for the teens, (M-F, 2-6pm). The room is usually busiest in the mornings and the teens are informally taking over the room after school anyway. Our youth librarians will provide some passive activities and light supervision. We have created signage to inform our regular patrons of the change so they are not surprised. We’ll also have signage indicating that patrons can ask a staff member to help them retrieve magazines or newspapers.

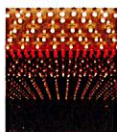
Library Ice Cream: Treat Dreams’ FADL-themed ice cream debuts next month, just in time for summer! It’s called *Goodnight, Blue Moon* and is blue moon ice-cream with marshmallows and sprinkles. It is gluten and dairy free. The youth department will be doing a special storytime at Treat Dreams to commemorate its launch on May 23rd at 6:30 pm.

Printing Prices: Assistant Director Hoekstra surveyed other local libraries and has determined that we are the cheapest place to print in the area. It is my hope that the library continues to charge less than the market rate at dedicated print shops, but I think we are due for a price increase. We believe that patrons from other libraries have caught on that our prices are so low. It is our recommendation that the library increase its printing prices to .15 cents and .50 cents for b/w and color, respectively, which appears to be the standard at other local libraries.

Location	Price B&W	Price Color
Ferndale Area District Library	10 cents	25 cents
UPS Store Ferndale	21 cents	64 cents
Fed Ex Royal Oak	20 cents	73 cents
Staples	"From 20 cents"	
Detroit Public Library	10 cents	\$1.00
Royal Oak Library	10 cents	25 cents
Oak Park Library	15 cents	50 cents
Hazel Park Library	15 cents	50 cents
Madison Heights Library	15 cents	50 cents
Southfield Library	15 cents	50 cents
Berkley Library	15 cents	75 cents
Huntington Woods Library	10 cents	50 cents
Redford Library	15 cents	50 cents
Van Buren District Library	15 cents	40 cents



APRIL — ADULT EVENTS CALENDAR



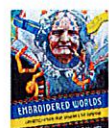
April 8 - Musicals! Movie Trivia at 215 West 7:00 pm:

Movie buffs can form teams of 2-4 participants for a trivia night, hosted at 215 West, where we'll ask brain-teasing questions about Musicals, from originals to Broadway adaptations. Sign up at: fadl.org/trivia



April 9 - Film Club - 7:00 pm:

Discussing the award-winning 2020 film, 'Minari,' starring Michigan's own Steven Yeun. Find more info and sign up at: fadl.org/film-club



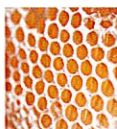
April 10 - Sci-Fi Book Club - 6:30 pm:

Reading/discussing the graphic novel, 'Embroidered Worlds.' Sign up at: fadl.org/sfbc



April 16 - Graphic Novel Book Club at Drifter Coffee - 6:30 pm:

Reading/discussing 'Impossible People' by Julia Wertz. Find more info and sign up at: fadl.org/gnbc



April 20 - Beeswax Food Wrap (Craft Event) - 1:00 pm:

Say goodbye to wasteful plastic wrap. Let's learn how to make sustainable food wraps using organic beeswax and cotton cloth. Sign up at fadl.org/beeswax



April 21 - "Spring" Group Art Show - Opening Reception - 2:00 pm:

Works by 15 unique local artists will be on display, with complementary refreshments and live music. No registration required.



April 22 - Zine Workshop for ages 16+ - 6:00 pm:

Our Zine workshops provide a hands-on opportunity for participants to work alone or collaboratively on making a zine. Sign up at: fadl.org/zine



April 30 - Ferndale Project Book Club - 6:30 pm:

Reading/discussing 'Between Two Kingdoms' by Suleika Jaouad. Sign up at: fadl.org/fpbc

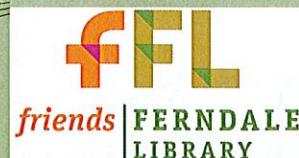


Sunday Songwriters Series

featuring **AUDRA KUBAT**

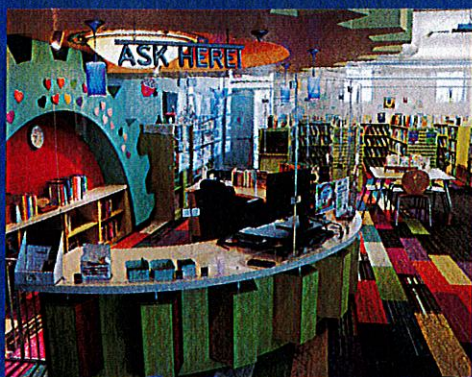
April 14 - 2:00 pm

Join us for a free, all-ages acoustic performance in the library's program room, featuring the award-winning musician/educator Audra Kubat, performing her signature blend of folk ballads. This event is sponsored by the Friends of the Ferndale Library.



More info at:
fadl.org/audra
ferndalefriends.org

APRIL — YOUTH EVENTS CALENDAR



Storytimes

Baby Storytime:

Fridays @ 10:30 am

April 5, 12, 19

(Under 2-years-old)

First come, first served.

Learn more at fadl.org/baby

Family Storytime:

Wednesdays at 10:30 am

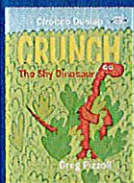
April 3, 10, 17

(Ages 2-6)

First come, first served.

Learn more at fadl.org/family

New Story Trail Book at Martin Road Park



"Crunch the Shy Dinosaur" by Cirocco Dunlap. This book will be up February-May 2024. Families can enjoy the outdoors as

they continue along the trail via interactive prompts while reading a picture book.

fadl.org/story-trail



April 4 & April 18 - Middle-Grade Tabletop RPG Group - 6:00 pm

Explore tabletop games similar to Dungeons & Dragons.

Grades 6-8 can be signed up at: fadl.org/rpg



April 11 - Middle School Board Game Club - 6:00 pm

Learn how to play awesome board games!

Grades 6-8 can be signed up at fadl.org/msbg



April 13 - Unicorn Party - 2:00 pm

For ages 3-8: We'll have stations with activities, games, and snacks

-- all unicorn-related! Come and experience them at your own pace

with your family. Sign up at fadl.org/unicorn



April 17 - Pokemon Club - 6:00 pm

Kids, ages 7-11, can gather, learn, and have fun talking about

Pokémon. Bringing cards is optional. Sign up at: fadl.org/pokemon



April 22 - Family Zine Workshop - 6:00 pm

For ages 7-15 + Caregivers Optional

Our Zine workshops provide a hands-on opportunity for participants

to work alone or collaboratively on making a zine. Sign up at:

fadl.org/zine



April 30 - Reading Rainbow - 6:00 pm:

Co-hosted with Affirmations: Social hour with a book discussion

included, for kids in grades 4-8; drop-ins welcome. Sign up at

fadl.org/reading-rainbow



April 30 - Reading Caregiver Club - 6:00 pm:

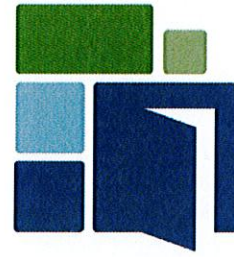
This social group is open to any/all caregivers of LGBTQ+ kids. No

registration required. Find more info online at: fadl.org/rcc

In Other News:



- Kids of all ages can enjoy our latest Scavenger Hunt, helping Wallace and Henrietta Hedgehog find seeds for their garden.
- Lower and Upper Elementary Book Clubs will be back in May. Stay tuned to our website for details: fadl.org/youth



March 2024 Statistics

New Items Added

Adult Books: 274
 CDs: 25
 DVDs/Blu-rays: 60
 Audiobooks: 16
 Children's Books: 258
 Teen Books: 31
 Magazines: 84
 Puzzles/Board Games: 21
 Video Games: 5
 Library of Things: 1
Total: 765
 Overdrive Advantage Titles
 added: 46

Library Usage

Library Visits: 10,295
 Home Delivery: 1
 New Users Added: 173
 Public Computer Sessions: 1,536
 Web Sessions: 13,498
 Page views: 19,407

Total questions/requests

Reference desk: 1,462
 Youth desk: 631
 Circulation desk: 913

Circulation by Media Type

Print Books	9,796
Audio Music	758
Audiobooks	86
Visual Media	2,233
Magazine	132
Board games/puzzles	443
Video games	225
Library of Things	76
Other	37

Library Revenue from Service

Desks

Total earnings (does not include Friends): \$916.77
 Fees: \$55.35
 Fax: \$76.50
 Ref Desk – Misc.: \$523.87
 Computer Passes: \$134.40
 Printing & Copier: \$19.65
 Lost Items: \$69.00
 Non-Resident Cards: \$25.00
 Donations: \$1.00
 Earbuds/Flash drives: \$12.00

Total Friends earnings

Book Store: \$639.75
 Shirts and Bags: \$5.00
 Amazon Sales: \$166.60

Total Programs Offered: 37

Total Program Attendance: 972

Total Library Checkouts: 15,081
 Total Digital Checkouts: 5,816
 Items Loaned through ILL: 2,071
 Items Loaned through MelCat: 198
 Items Borrowed through ILL: 3,357
 Items Borrowed through MelCat: 45

Digital Circulation

Overdrive:

Total Downloads: 3,903
Total Users: 909
New Users: 61

Hoopla:

Total Downloads: 1,175
Total Users: 365
New Users: 22

Kanopy:

Video Plays: 738
Total User Accounts: 251

Social Media – December

Insights from our social media...

Podcast – 345 downloads

Main Facebook Page

New Page Likes: 17
New Page Followers: 29
Post Engagement: 1,375
Overall Reach: 35,300
Page/Profile Visits: 1,050
Video Content (minutes viewed): 85
Post Reach: 14,500

Tik Tok

Followers: 5,300
Total Likes: 208,790
Monthly Video Views: 18,000
Monthly Likes: 1,500
Monthly Profile Visits: 110
Monthly Shares: 60

Instagram:

Post engagement: 3,300
Story Reach: 905
Overall Reach: 8,300
Interactions: 800
IG Profile Visits: 295
New Followers/Growth Rate: 49 (1.3%)
Post Reach: 3,600

Youth Services Facebook Page

New Page Likes: 1
New Page Followers: 3
Post Engagement: 280
Video Minutes Viewed: 1
Page/Profile Visits: 47
Post Reach: 780
Overall Reach: 925

Teen Instagram:

Post Engagement: 290
Overall Reach: 925
Interactions: 110
Profile Visits: 65
New Followers/Growth Rate: 4 (.1%)
Post Reach: 355
Story Reach: 115

March 2024 Adult Programs

DATE	PROGRAM	ADULTS	KIDS	ZOOM	TOTAL
3/3/2024	Yoga	22			22
3/3/2024	Zines	9			9
3/5/2024	Native Landscaping	33		16	49 Full registration
3/9/2024	Garden Club Flower Cutting	26			26
3/10/2024	Art Reception	60			60
3/12/2024	Film Club	3			3
3/13/2024	Sci Fi Book Club	5		7	12
3/14/2024	Model Drawing	25			25 Full registration
3/17/2024	Irish Folk Music	50			50 Full registration
3/19/2024	Graphic Novel Book Club	14			14 Full registration
3/26/2024	Ferndale Project Book Club	30			30
3/27/2024	Puzzle Tournament	20			20 Full registration
Total	Programs	233		23	256

March 2024 Youth Programs

DATE	PROGRAM	ADULTS	KIDS	TOTAL
3/1/2024	March Take-home Kit		20	20
3/1/2024	Winter Scavenger Hunt (3/1-3/2)		6	6
3/1/2024	Baby Storytime	11	10	
3/1/24	Outreach: Winter Festival FUEL	30	60	90
3/3/2024	Winter Scavenger Hunt (3/3-3/9)		14	14
3/6/2024	Family Storytime	11	12	23
3/6/2024	LEBC	2	3	5
3/8/2024	Baby Storytime	10	10	20
3/8/2024	Outreach: Drayton		46	46
3/10/2024	Winter Scavenger Hunt (3/10-15)		8	8
3/12/24	Sensory-Friendly Storytime	1	1	2
3/13/2024	Outreach: FECC Storytime	14	90	104
3/13/2024	UEBC		1	1
3/14/2024	Middle School Board Game Club		2	2
3/14/2024	Outreach: Drayton		46	46
3/17/2024	Spring Scavenger Hunt (3/16-23)		29	29
3/18/2024	Outreach: FMS Rainbow Club	2	18	20
3/19/24	Outreach: FUEL 5th grade Tour	2	29	31
3/19/2024	Outreach: Black Excellence UHS	8	18	26
3/20/2024	Family Storytime	12	15	27
3/20/2024	Pokemon Club		17	17
3/21/24	Outreach: Drayton		46	46
3/21/2024	2024 Battle of the Books at FUEL	4	79	83
3/21/2024	Middle Grade Tabletop RPG		5	5
3/24/2024	Spring Scavenger Hunt (3/24-31)		31	31
3/26/2024	Reading Rainbow		5	5
3/26/2024	Rainbow Caregiver Club	0		0
3/28/2024	Paint & Pour		9	9
Total	Programs / Outreach	107	630	716



COST ANALYSIS

● CURRENT MONTHLY EXPENDITURE



● CURRENT STANDARD MO. PAYMENT	\$622.52
● AVG. MO. COLOR OVG. COPIERS (1,737/mo.)	\$105.09
● AVG. MO. BLACK OVG. PRINTERS (559/mo.)	<u>\$8.12</u>
● TOTAL AVG. MO. EXPENSE	\$735.73

● PROPOSED SOLUTION FROM MILLENNIUM

● Proposed Lease with Maintenance:	\$726.33
● Monthly Savings:	(\$9.40)
● Annual Savings:	(\$112.80)
● Term of Lease Savings:	(\$592.20)



Proposal For: **Ferndale**
AREA DISTRICT LIBRARY

Model	Description
TOSHIBA e-STUDIO 4525AC	45 PPM Digital Color Copier/Printer/Scanner - NEW
	Copy and Scan System 300 Sheet Dual Scan Document Feeder (2) 550 Sheet User Adjustable Paper Drawers 2,000 Sheet Large Capacity Paper Drawer Inner Finisher 128 GB Solid State Hard Drive Coin Operation Board and Wire Harness Print from/Scan to USB
TOSHIBA e-STUDIO 4515AC	45 PPM Digital Color Copier/Printer/Scanner - RENEWAL
	Copy and Scan System 300 Sheet Dual Scan Document Feeder (3) 550 Sheet User Adjustable Paper Drawers Inner Finisher Fax System 320 GB Hard Drive Print from/Scan to USB
(2) HP M533DN	40 PPM Color Desktop Printer - RENEWAL

63 Month Total Copy Agreement

\$726.33/mo.

Millennium Business Systems Total Copy Agreement Includes:

- Unlimited service calls
- Full parts and labor protection
- Black and color toner, developer, and drums

Toshiba copiers quarterly images of 12,000 black and 12,000 color
 Excess per image charge of \$0.01028 black and \$0.0605 color

HP printers quarterly images of 18,000 black and 3,000 color
 Excess per image charge of \$0.01452 black and \$0.0605 color

Delivery, installation, and training
 2 hours of network support

Includes:

- Satisfaction of current lease
- Ship back of existing equipment at MBS' expense

COST PER IMAGE AGREEMENT



33140 Industrial Road
Livonia, MI 48150
Phone: 734-591-3100
Fax: 734-591-9120
www.2millennium.com

AGREEMENT NO.: 3057527

CUSTOMER ("YOU" OR "YOUR")

FULL LEGAL NAME: **Ferndale Area District Library** FEDERAL TAX ID #:
ADDRESS: **222 E 9 Mile Rd** Ferndale, MI 48220-1731 PHONE NUMBER: **(248) 546-2504**

EQUIPMENT AND PAYMENT TERMS X SEE ATTACHED SCHEDULE

	TYPE, MAKE, MODEL NUMBER, SERIAL NUMBER, AND INCLUDED ACCESSORIES	BEGINNING METER READING		MONTHLY IMAGE ALLOWANCE		EXCESS PER IMAGE CHARGE (PLUS TAX)	
		B&W	COLOR	B&W	COLOR	B&W	COLOR
2	HP M553DN						
1	TOSHIBA E-STUDIO 4515AC						
1	TOSHIBA E-STUDIO 4525AC						
TOTAL CONSOLIDATED MONTHLY IMAGE ALLOWANCE AND EXCESS PER IMAGE CHARGES (IF CONSOLIDATED)							

EQUIPMENT LOCATION: **As Stated Above** METER FREQUENCY: **Quarterly**

TERM IN MONTHS: **63** MONTHLY BASE PAYMENT AMOUNT*: **\$726.33** (*PLUS TAX)

SECURITY DEPOSIT: **N/A**

CONTRACT

THIS AGREEMENT IS NON-CANCELABLE AND IRREVOCABLE. IT CANNOT BE TERMINATED. PLEASE READ CAREFULLY BEFORE SIGNING. YOU AGREE THAT THIS AGREEMENT AND ANY CLAIM RELATED TO THIS AGREEMENT SHALL BE GOVERNED BY THE INTERNAL LAWS OF THE STATE IN WHICH OUR (OR, IF WE ASSIGN THIS AGREEMENT, OUR ASSIGNEE'S) PRINCIPAL PLACE OF BUSINESS IS LOCATED AND ANY DISPUTE CONCERNING THIS AGREEMENT WILL BE ADJUDICATED IN A FEDERAL OR STATE COURT IN SUCH STATE. YOU HEREBY CONSENT TO PERSONAL JURISDICTION AND VENUE IN SUCH COURTS AND WAIVE TRANSFER OF VENUE. EACH PARTY WAIVES ANY RIGHT TO A JURY TRIAL.

CUSTOMER'S AUTHORIZED SIGNATURE/ CERTIFICATE OF DELIVERY & ACCEPTANCE

BY SIGNING THIS PAGE, YOU REPRESENT TO US THAT YOU HAVE RECEIVED AND READ THE ADDITIONAL TERMS AND CONDITIONS APPEARING ON THE SECOND PAGE OF THIS TWO-PAGE AGREEMENT. YOU HEREBY CERTIFY THAT ALL THE EQUIPMENT: 1) HAS BEEN RECEIVED, INSTALLED, AND INSPECTED, AND 2) IS FULLY OPERATIONAL AND UNCONDITIONALLY ACCEPTED. UPON SIGNING BELOW, YOUR PROMISES HEREIN WILL BE IRREVOCABLE AND UNCONDITIONAL IN ALL RESPECTS. THIS AGREEMENT IS BINDING UPON OUR ACCEPTANCE HEREOF.

(As Stated Above) X
 CUSTOMER SIGNATURE PRINT NAME & TITLE DATE

OWNER ("WE", "US", "OUR")

Millennium Business Systems, LLC
 OWNER SIGNATURE PRINT NAME & TITLE DATE

33140 Industrial Rd, Livonia, MI 48150

UNCONDITIONAL GUARANTY

The undersigned, jointly and severally if more than one, unconditionally guarantee(s) that the Customer will timely perform all obligations under the Agreement. The undersigned also waive(s) any notification if the Customer is in default and consent(s) to any extensions or modifications granted to the Customer. In the event of default, the undersigned will immediately pay all sums due under the terms of the Agreement without requiring us or our assignee to proceed against Customer or any other party or exercise any rights in the Equipment. Within 30 days after our request, you will deliver all requested information (including tax returns) which we deem reasonably necessary to determine your current financial condition and faithful performance of the terms hereof. The undersigned authorizes us or our assignee to obtain credit bureau reports for credit and collection purposes and to share them with our affiliates and agents. **THE UNDERSIGNED, AS TO THIS GUARANTY, AGREE(S) TO THE DESIGNATED FORUM AND CONSENT(S) TO PERSONAL JURISDICTION, VENUE, AND CHOICE OF LAW AS STATED IN THE AGREEMENT, AGREE(S) TO PAY ALL COSTS AND EXPENSES, INCLUDING ATTORNEY FEES, INCURRED BY US OR OUR ASSIGNEE RELATED TO THIS GUARANTY AND THE AGREEMENT, WAIVE(S) A JURY TRIAL AND TRANSFER OF VENUE.**

SIGNATURE: **X** INDIVIDUAL: DATE:
 SIGNATURE: **X** INDIVIDUAL: DATE:

ADDITIONAL TERMS AND CONDITIONS

1. **AGREEMENT.** You want us to now provide you the equipment and/or software referenced herein, together with all replacements, parts, repairs, additions and accessions incorporated therein or attached thereto ("Equipment") and you unconditionally agree to pay us the amounts payable under the terms of this agreement ("Agreement") each period by the due date. This Agreement is binding upon our acceptance hereof. In order to facilitate an orderly transition, including installation and training, and to provide a uniform billing cycle, the start date of this Agreement (the "Effective Date") will be a date after the certificate of acceptance of the Equipment, as shown on the first invoice. You agree to pay a prorated amount for the period between the installation date and the Effective Date. This payment for the transition period will be based on the periodic payment, due under this Agreement, prorated on a 30 day calendar month and will be added to your first invoice. We may charge you a one-time origination fee of \$89.50. If any amount payable to us is past due, you will pay a late charge equal to: 1) the greater of ten (10) cents for each dollar overdue or twenty-six dollars (\$26.00); or 2) the highest lawful charge, if less. Any security deposit will be returned upon full performance. We may charge you a fee of up to \$50.00 for filing, searching and/or titling costs required under the Uniform Commercial Code (UCC) or other laws. If for any reason your check is returned for nonpayment, you will pay us a bad check charge of \$30 or, if less, the maximum charge allowed by law.
2. **NET AGREEMENT. THIS AGREEMENT IS NON-CANCELABLE FOR THE ENTIRE AGREEMENT TERM. YOU AGREE THAT YOU ARE UNCONDITIONALLY OBLIGATED TO PAY ALL AMOUNTS DUE UNDER THIS AGREEMENT FOR THE ENTIRE TERM. YOU ARE NOT ENTITLED TO REDUCE OR SET-OFF AGAINST AMOUNTS DUE UNDER THIS AGREEMENT FOR ANY REASON.**
3. **IMAGE CHARGES AND OVERAGES.** You are entitled to make the total number of images shown under Image Allowance (or Total Consolidated Image Allowance, if applicable) each period during the term of this Agreement. If you make more than the allowed images in any period, you will pay us an additional amount equal to the number of the excess images made during such period multiplied by the applicable Excess Per Image Charge. Regardless of the number of images made in any period, you will never pay less than the Base Payment Amount. We will install automatic meter reading ("AMR") collection software on the Equipment. If you choose not to have this AMR software installed, you agree to pay us a \$5.00 monthly meter collection fee and provide us with the actual meter readings on any business day as designated by us, provided that we may estimate the number of images used if such meter readings are not received within five days after being requested. We will adjust the estimated charge for excess images upon receipt of actual meter readings for an administrative fee of \$25.00 per occurrence. You agree that the Base Payment Amount and the Excess Per Image Charges may be proportionately increased at any time if our estimated average page coverage is exceeded. After the end of the first year of this Agreement and not more than once each successive twelve-month period thereafter, the Base Payment Amount and the Excess Per Image Charges (and, at our election, the Base Payment Amount and Excess Per Image Charges under any subsequent agreements between you and us that incorporate the terms hereof) may be increased by a maximum of 25% of the then existing payment or charge.
4. **EQUIPMENT USE.** You will keep the Equipment in good working order, free and clear of all liens and claims, use it for business purposes only and not modify or move it from its initial location without our consent. You agree that you will not take the Equipment out of service and have a third party pay (or provide funds to pay) the amounts due hereunder. You will comply with all laws, ordinances, regulations, requirements and rules relating to the use and operation of the Equipment. We will have the right, at any reasonable time, to inspect the Equipment and any documents relating to its use, maintenance and repair.
5. **SERVICES/SUPPLIES.** In addition to amounts owed for use of the designated Equipment and accessories, payments under this Agreement may include amounts owed for services detailed in this section, all of which may be invoiced as one payment for your convenience. You agree that you will look solely to us for performance of any such services and for the delivery of any applicable supplies. We will provide maintenance (during normal business hours); inspection, adjustment, parts replacement, drums and cleaning material required for the proper operation, as well as black toner and developer. Maintenance and supplies for printers and fax machines are not included. All other maintenance and supplies are specifically excluded. Paper, staples, color toner, freight, fuel, and trip charges are additional charges. If necessary, the service and supply portion of this Agreement may be assigned. At the end of each billing cycle, you may be billed for any toner used in excess of the manufacturer's stated yield. The manufacturer's stated yields are based on standard "letter size" copies with 6% coverage. Any and all parts that are discontinued by the manufacturers are not covered. Electronic circuit boards and networking are NOT our responsibility. Improper usage of the Equipment will immediately void our obligations to provide maintenance and you will be required to pay for all maintenance and repairs at our customary service and parts rates in addition to the Agreement payments. Improper usage includes, but is not limited to: 1) Failure to comply with the Equipment manufacturer's operating instructions 2) Service of the Equipment of anyone other than our authorized service technicians 3) Use of supplies or parts not obtained from us 4) Damage caused by any act of you, your agents or your employees 5) Failure to comply with the Equipment manufacturer's electrical requirements. We may, at our option, and at times, at our own expense, find it necessary to install protective devices, such as surge protectors, for the Equipment. These protective devices will remain our property and must be returned promptly upon termination of the Agreement. If not returned to us within fifteen (15) days, and upon receipt of an invoice from us, you agree to purchase any installed protective devices at fair market value.
6. **SOFTWARE/DATA.** Except as provided in this paragraph, references to "Equipment" include any software referenced above or installed on the Equipment. We do not own the software and cannot transfer any interest in it to you. We are not responsible for the software or the obligations of you or the licensor under any license agreement. You are solely responsible for protecting and removing any confidential data/images stored on the Equipment prior to its return for any reason. We will provide operation software with the purchase of print or scan options. If you cannot produce the software upon service request, you will be charged for service call replacement software at fair market value. We will not be responsible for any setoffs due to downtime for service or software needs.
7. **LIMITATION OF WARRANTIES. EXCEPT TO THE EXTENT THAT WE HAVE PROVIDED YOU A WARRANTY IN WRITING, WE MAKE NO WARRANTIES, EXPRESS OR IMPLIED, INCLUDING WARRANTIES OF MERCHANTABILITY OR FITNESS FOR A PARTICULAR PURPOSE. YOU CHOSE ANY ALL THIRD-PARTY SERVICE PROVIDERS BASED ON YOUR JUDGMENT. YOU MAY CONTACT US OR THE MANUFACTURER FOR A STATEMENT OF THE WARRANTIES, IF ANY, THAT THE MANUFACTURER IS PROVIDING. WE ASSIGN TO YOU ANY WARRANTIES GIVEN TO US.**
8. **ASSIGNMENT.** You may not sell, assign, or sublease the Equipment or this Agreement without our written consent. We may sell or assign this Agreement and our rights in the Equipment, in whole or in part, to a third party without notice to you. You agree that if we do so, our assignee will have our assigned rights under this Agreement but none of our obligations and will not be subject to any claim, defense, or set-off that may be assertable against us or anyone else.
9. **LOSS OR DAMAGE.** You are responsible for any damage to or loss of the Equipment. No such loss or damage will relieve you from your payment obligations hereunder. Any insurance proceeds received relating to insurance you obtain will be applied, at our option, to repair or replace the Equipment, or to pay us the remaining payments due or to become due under this Agreement, plus our booked residual, both discounted at 2% per annum. Except for claims, losses, or damages caused by our gross negligence or willful misconduct, you agree to indemnify us and our assignee, if applicable, against any claims, losses, or damages, including attorney fees, in any way relating to the Equipment or data stored on it. In no event will we be liable for any consequential or indirect damages.
10. **INSURANCE.** You agree to maintain commercial general liability insurance acceptable to us and to include us as an additional insured on the policy. You also agree to: 1) keep the Equipment fully insured against loss at its replacement cost, with us named as lender's loss payee; and 2) provide proof of insurance satisfactory to us no later than 30 days following the commencement of this Agreement, and thereafter upon our written request. If you fail to maintain property loss insurance satisfactory to us and/or you fail to timely provide proof of such insurance, we have the option, but not the obligation, to do so as provided in either (A) or (B) as follows, as determined in our discretion: (A) We may secure property loss insurance on the Equipment from a carrier of our choosing in such forms and amounts as we deem reasonable to protect our interests. If we secure insurance on the Equipment, we will not name you as an insured party, your interests may not be fully protected, and you will reimburse us the premium which may be higher than the premium you would pay if you obtained insurance, and which may result in a profit to us through an investment in reinsurance. If you are current in all of your obligations under the Agreement at the time of loss, any insurance proceeds received relating to insurance we obtain pursuant to this subsection (A) will be applied, at our option, to repair or replace the Equipment, or to pay us the remaining payments due or to become due under this Agreement, plus our booked residual, both discounted at 2% per annum. (B) We may charge you a monthly property damage surcharge of up to .0035 of the Equipment cost as a result of our credit risk administrative costs or other costs, as would be further described on a letter from us to you. We may make a profit on this program. NOTHING IN THIS SECTION WILL RELIEVE YOU OF YOUR RESPONSIBILITY FOR LIABILITY INSURANCE ON THE EQUIPMENT. You authorize us to sign on your behalf and appoint us as your attorney-in-fact to endorse in your name any insurance drafts or checks issued due to loss or damage to the Equipment.
11. **TAXES.** We own the Equipment. You will pay when due, either directly or by reimbursing us, all taxes and fees relating to the Equipment and this Agreement, including estimated final-year personal property tax. If we pay any taxes or other expenses that you owe hereunder, you agree to reimburse us when we request and to pay us a processing fee for each expense or charge we pay on your behalf. Sales or use tax due upfront will be payable over the term with a finance charge. If this Agreement is deemed to be a secured transaction, you hereby grant us a security interest in the Equipment to secure all amounts you owe us under any agreement with us, to be released at the end of the term provided you have performed all of your obligations under this Agreement.
12. **END OF TERM.** At the end of the term of this Agreement (or any renewal term) (the "End Date"), this Agreement will renew for an additional one-year period under the same terms unless a) we receive written notice from you, between 90 and 150 days prior to the End Date, of your intent to return the Equipment, and b) you timely return the Equipment to the location designated by us, at your expense. If the returned Equipment is not immediately available for use by another without need of repair, you will reimburse us for all repair costs. You cannot pay off this Agreement or return the Equipment prior to the End Date without our consent. If we consent, we may charge you, in addition to other amounts owed, an early termination fee equal to 5% of the price of the Equipment.
13. **DEFAULT/REMEDIES.** You will be in default if: (a) you do not pay any payment or other sum due to us or any other person when due or if you fail to perform in accordance with the covenants, terms and conditions of this Agreement or any other agreement with us or any of our affiliates or any material agreement with any other entity, (b) you make or have made any false statement or misrepresentation to us, (c) you or any guarantor dies, dissolves or terminates existence, (d) there has been a material adverse change in your or any guarantor's financial, business or operating condition, or (e) any guarantor defaults under any guaranty for this Agreement. If you are ever in default, at our option, we can terminate this Agreement and we may require that you return the Equipment to us at your expense and pay us: 1) all past due amounts and 2) all remaining payments for the unexpired term, plus our booked residual, both discounted at 2% per annum; and we may disable or repossess the Equipment, require you to stop using any software and use all other legal remedies available to us. You agree to pay all costs and expenses (including reasonable attorney fees and repossession costs) we incur in any dispute with you related to this Agreement. You agree to pay us 1.5% interest per month on all past due amounts. Any delay or failure to enforce our rights under this Agreement will not prevent us from enforcing any rights at a later time. If interest is charged or collected in excess of the maximum lawful rate, we will refund such excess to you, which will be your sole remedy.
14. **UCC.** If we assign rights in this Agreement for financing purposes, you agree that this Agreement, in the hands of our assignee, is, or shall be treated as, a "Finance Lease" as that term is defined in Article 2A of the Uniform Commercial Code ("UCC"). You agree to forgo the rights and remedies provided under sections 507-522 of Article 2A of the UCC.
15. **LIMITATION ON CHARGES.** This section controls over every other part of this Agreement and over all documents now or later pertaining to the Agreement. We both intend to comply with all applicable laws. In no event will we charge or collect any amounts in excess of those allowed by applicable law. Any part of this Agreement that could, but for this section, be read under any circumstance to allow for a charge higher than that allowable under applicable legal limit, is limited and modified by this section to limit the amounts chargeable under the Agreement to the maximum amount allowed under the legal limit. If in any circumstance, any amount in excess of that allowed by law is charged or received, any such charge will be deemed limited by the amount legally allowed and any amount received by us in excess of that legally allowed will be applied by us to the payment of amounts legally owed under the Agreement, or refunded to you.
16. **MISCELLANEOUS.** This Agreement is the entire agreement between you and us relating to our providing and your use of the Equipment and supersedes any prior representations or agreements, including any purchase orders. Amounts payable under this Agreement, including any estimated tax payments, may include a profit to us. The parties agree that this Agreement and any related documents hereto may be authenticated by electronic means. The parties agree that the original hereof for enforcement and perfection purposes, and the sole "record" constituting "chattel paper" under the UCC, is the paper copy hereof bearing (i) the original or a copy of either your manual signature or an electronically applied indication of your intent to enter into this Agreement, and (ii) our original manual signature. You agree not to raise as a defense to the enforcement of this Agreement or any related documents that you executed or authenticated such documents by electronic or digital means or that you used facsimile or other electronic means to transmit your signature on such documents. Notwithstanding anything to the contrary herein, we reserve the right to require you to sign this Agreement or any related documents hereto manually. If a court finds any provision of this Agreement unenforceable, the remaining terms of this Agreement shall remain in effect. You authorize us to either insert or correct the Agreement number, serial numbers, model numbers, beginning date, and signature date. All other modifications to the Agreement must be in writing signed by each party. Within 30 days after our request, you will deliver all requested information (including tax returns) which we deem reasonably necessary to determine your current financial condition and faithful performance of the terms hereof.

FY 2025 Budget

Ferrisdale Area District Library

Voted Millage: 3.5 mills

Revenue	FY 2022-23		FY 2023-24		FY 2023-24		FY 2024-25		FY 2025-26		FY 2026-27	
	Activity	Actual	Approved Budget	Amended 1/18/2024	Projected Activity	Proposed Budget	Max levy due to rollback is 2.8646	Forecast Budget	Forecast Budget	Forecast Budget	Forecast Budget	
	2.9 mills		2.85 mills		2.85 mills		2.85 mills		2.77 mills		2.7 Mills	
101-271-404.000 - Voted Property Taxes	\$2,176,837.35	\$ 2,384,162.00	\$ 2,384,162.00	\$2,384,162.00	\$2,598,385.00	\$2,654,118.00	\$2,719,139.00	\$2,654,118.00	\$2,719,139.00	\$2,654,118.00	\$2,719,139.00	
101-271-404.001 - Voted Property Taxes - Personal	\$39,974.46	\$ 41,350.00	\$ 41,350.00	\$41,374.00	\$41,500.00	\$42,000.00	\$42,000.00	\$42,000.00	\$42,000.00	\$42,000.00	\$42,000.00	
101-271-567.000 - Library State Aid	\$19,157.84	\$ 19,323.00	\$ 19,323.00	\$19,323.00	\$19,500.00	\$19,750.00	\$20,000.00	\$19,750.00	\$20,000.00	\$19,750.00	\$20,000.00	
101-271-581.000 - Grants												
101-271-607.000 - Fees for Services	\$1,683.75	\$ 750.00	\$ 750.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	
101-271-627.000 - Charge for Services	\$13,253.55	\$ 7,000.00	\$ 7,000.00	\$7,000.00	\$7,000.00	\$7,000.00	\$7,000.00	\$7,000.00	\$7,000.00	\$7,000.00	\$7,000.00	
101-271-645.000 - Print Sales & Copies	\$2,386.56	\$ 7,600.00	\$ 7,600.00	\$7,600.00	\$8,500.00	\$8,500.00	\$8,500.00	\$8,500.00	\$8,500.00	\$8,500.00	\$8,500.00	
101-271-656.000 - Other Fees & Fines	\$28,674.98	\$ 25,700.00	\$ 25,700.00	\$25,740.00	\$24,000.00	\$23,000.00	\$22,000.00	\$23,000.00	\$23,000.00	\$23,000.00	\$22,000.00	
101-271-660.000 - Fines & Forfeitures	\$1,647.02	\$ 1,800.00	\$ 1,800.00	\$2,000.00	\$2,000.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	
101-271-675.001 - Individual Donations & Honorariums	\$4,901.70	\$ 2,000.00	\$ 2,000.00	\$2,000.00	\$2,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	
101-271-675.002 - Contributions from Library Friends	\$3,890.00	\$ 4,500.00	\$ 4,500.00	\$3,796.00	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00	
101-271-675.003 - Special Event Proceeds												
101-271-675.004 - Library Board Fundraising	\$311.05	\$ 300.00	\$ 300.00	\$300.00	\$300.00	\$300.00	\$300.00	\$300.00	\$300.00	\$300.00	\$300.00	
101-271-693.000 - Sale of Property	\$3,381.96	\$ 3,500.00	\$ 3,500.00	\$3,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	
101-271-695.000 - Miscellaneous Income	\$5,799.81	\$ 7,100.00	\$ 7,100.00	\$7,918.00	\$5,500.00	\$5,500.00	\$5,500.00	\$5,500.00	\$5,500.00	\$5,500.00	\$5,500.00	
101-271-699.401 - Contributions from Capital Fund					\$125,000.00	\$200,000.00						
101-271-930.101 - Contribution from General Fund												
Total Revenue	\$2,301,900.03	\$2,505,085.00	\$2,505,085.00	\$2,630,713.00	\$2,913,685.00	\$2,769,168.00	\$2,833,439.00	\$2,769,168.00	\$2,833,439.00	\$2,769,168.00	\$2,833,439.00	

FY 2025 Budget
 Ferndale Area District Library

General Fund - 101 Expenses	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
	Activity Actual 2.9 mills	Approved Budget Amended 1/18/2024 2.85 mills	Projected Activity 2.85 mills	Proposed Budget 2.85 mills	Forecast Budget 2.77 mills	Forecast Budget 2.7 mills
101-271-706.001 - Salaries - Full-time	(\$599,856.50)	\$ (694,550.00)	(\$667,000.00)	(\$720,000.00)	(\$741,600.00)	(\$760,140.00)
101-271-706.002 - Salaries - Part-time	(\$181,016.44)	\$ (210,000.00)	(\$193,000.00)	(\$220,000.00)	(\$226,050.00)	(\$231,701.25)
101-271-706.003 - Salaries - Subs	(\$17,412.55)	\$ (19,000.00)	(\$22,000.00)	(\$26,000.00)	(\$26,715.00)	(\$27,382.88)
101-271-715.001 - Social Security - Employee	(\$66,133.25)	\$ (70,000.00)	(\$72,500.00)	(\$75,000.00)	(\$77,062.50)	(\$79,181.72)
101-271-715.002 - Social Security - Employer	(\$61,105.07)	\$ (70,000.00)	(\$72,500.00)	(\$75,000.00)	(\$77,062.50)	(\$79,181.72)
101-271-716.100 - Health Insurance	(\$91,590.86)	\$ (120,000.00)	(\$120,000.00)	(\$135,000.00)	(\$140,400.00)	(\$146,016.00)
101-271-717.000 - Life Insurance - EE	(\$7,252.56)	\$ (8,500.00)	(\$8,500.00)	(\$8,500.00)	(\$8,712.50)	(\$8,930.31)
101-271-718.000 - Pension- ICMA-RC 401	(\$44,864.97)	\$ (55,000.00)	(\$48,000.00)	(\$70,000.00)	(\$71,750.00)	(\$73,543.75)
101-271-720.001 - Medicare - Employee	(\$15,466.71)	\$ (16,000.00)	(\$17,000.00)	(\$17,000.00)	(\$17,425.00)	(\$17,860.63)
101-271-720.002 - Medicare - Employer	(\$14,291.12)	\$ (16,000.00)	(\$17,000.00)	(\$17,000.00)	(\$17,425.00)	(\$17,860.63)
101-271-721.001 - Federal Income Tax - Employee	(\$64,432.82)	\$ (90,000.00)	(\$90,000.00)	(\$105,000.00)	(\$107,625.00)	(\$110,315.63)
101-271-722.001 - MI Income Tax - Employee	(\$38,642.39)	\$ (43,380.00)	(\$42,500.00)	(\$43,380.00)	(\$44,464.50)	(\$45,576.11)
101-271-722.002 - MI Unemployment - Employer	\$0.00	\$ (1,980.00)	(\$1,980.00)			
101-271-723.001 - Local Income Tax - Employee	(\$1,216.11)	\$ (1,300.00)	(\$1,300.00)	(\$1,300.00)	(\$1,332.50)	(\$1,365.81)
101-271-725.000 - Workers Compensation	(\$1,161.00)	\$ (1,200.00)	(\$1,200.00)	(\$1,500.00)	(\$1,537.50)	(\$1,575.94)
101-271-730.000 - Postage, Mail Processing	(\$7.00)	\$ (8,000.00)	(\$9,300.00)	(\$10,000.00)	(\$10,000.00)	(\$10,000.00)
101-271-740.000 - Operating Supplies	(\$35,998.55)	\$ (34,000.00)	(\$35,000.00)	(\$35,000.00)	(\$36,750.00)	(\$38,587.50)
101-271-742.000 - Books	(\$92,485.42)	\$ (95,600.00)	(\$95,600.00)	(\$97,500.00)	(\$98,500.00)	(\$100,000.00)
101-271-743.000 - Periodicals	(\$10,837.87)	\$ (10,000.00)	(\$10,000.00)	(\$10,000.00)	(\$10,000.00)	(\$10,000.00)
101-271-745.000 - Audio-Visual, Video	(\$35,408.39)	\$ (33,495.00)	(\$33,500.00)	(\$35,000.00)	(\$36,050.00)	(\$37,131.50)
101-271-746.000 - Other Non Book	(\$97,652.47)	\$ (105,000.00)	(\$105,000.00)	(\$105,000.00)	(\$107,500.00)	(\$110,000.00)
101-271-748.000 - Materials Processing Supplies	(\$9,311.45)	\$ (8,000.00)	(\$6,000.00)	(\$8,000.00)	(\$8,240.00)	(\$8,446.00)
101-271-775.000 - Repair & Maintenance	(\$29,756.24)	\$ (32,000.00)	(\$30,000.00)	(\$32,000.00)	(\$33,280.00)	(\$34,112.00)
101-271-802.000 - Audit/Actuarial Fees	(\$4,900.00)	\$ (6,825.00)	(\$6,852.00)	(\$7,480.00)	(\$7,600.00)	(\$7,750.00)
101-271-803.000 - The Library Network	(\$53,856.71)	\$ (55,000.00)	(\$56,078.50)	(\$57,500.00)	(\$60,000.00)	(\$62,500.00)

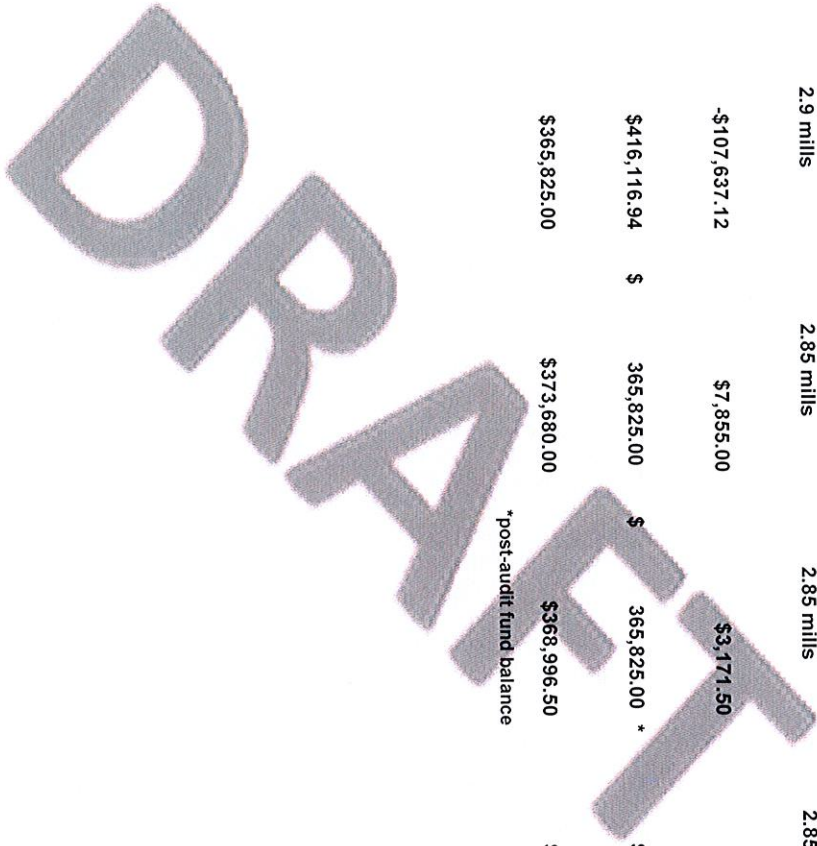
FY 2025 Budget
Ferndale Area District Library

General Fund - 101
Expenses

	FY 2022-23 Activity Actual	FY 2023-24 Approved Budget Amended 1/18/2024	FY 2023-24 Projected Activity	FY 2024-25 Proposed Budget	FY 2025-26 Forecast Budget	FY 2026-27 Forecast Budget
	2.9 mills	2.85 mills	2.85 mills	2.85 mills Max levy due to rollback is 2.2xx	2.77 mills (estimated max tax rate due to Headlee)	2.7 mills (estimated max tax rate due to Headlee)
101-271-818.000 - Contractual Services	(\$99,166.42)	\$ (80,000.00)	(\$105,000.00)	(\$85,000.00)	(\$87,125.00)	(\$89,303.13)
101-271-853.000 - Phone/Communications	(\$6,500.84)	\$ (7,000.00)	(\$6,500.00)	(\$7,000.00)	(\$7,210.00)	(\$7,426.30)
101-271-885.000 - Special Programs	(\$34,374.85)	\$ (35,000.00)	(\$35,000.00)	(\$36,000.00)	(\$36,500.00)	(\$37,000.00)
101-271-900.000 - Printing & Publishing	(\$24,973.09)	\$ (24,000.00)	(\$23,200.00)	(\$26,000.00)	(\$26,780.00)	(\$27,583.40)
101-271-914.000 - Liability Insurance	(\$13,776.00)	\$ (14,600.00)	(\$14,631.00)	(\$15,000.00)	(\$15,500.00)	(\$16,000.00)
101-271-920.000 - Utilities	(\$39,526.47)	\$ (44,000.00)	(\$44,000.00)	(\$46,000.00)	(\$47,380.00)	(\$48,801.40)
101-271-931.000 - Facilities Maintenance	(\$36,005.24)	\$ (40,000.00)	(\$38,000.00)	(\$40,000.00)	(\$42,000.00)	(\$44,000.00)
101-271-943.000 - Equipment Rental	(\$6,976.30)	\$ (8,400.00)	(\$9,000.00)	(\$9,500.00)	(\$9,500.00)	(\$9,500.00)
101-271-956.000 - Miscellaneous	(\$2,325.60)	\$ (1,500.00)	(\$1,600.00)	(\$2,000.00)	(\$2,000.00)	(\$2,000.00)
101-271-957.000 - Training/Education	(\$18,168.80)	\$ (28,000.00)	(\$26,000.00)	(\$30,000.00)	(\$31,000.00)	(\$32,000.00)
101-271-958.000 - Memberships & Dues	(\$5,151.62)	\$ (9,000.00)	(\$12,000.00)	(\$13,000.00)	(\$13,390.00)	(\$13,791.70)
101-271-960.000 - County Delinquent Tax Chargeback		\$ (950.00)	(\$850.00)			
101-271-965.401 - Contributions to Capital Fund						
101-271-977.000 - Capital Outlay	(\$148,235.47)		(\$150,000.00)		(\$275,000.00)	(\$25,000.00)
101-271-992.000 - Debt Svc- Principal	(\$325,000.00)	\$ (345,000.00)	(\$345,000.00)	(\$360,000.00)	(\$375,000.00)	(\$380,000.00)
101-271-994.000 - Interest Expense	(\$64,700.00)	\$ (54,950.00)	(\$54,950.00)	(\$44,600.00)	(\$30,200.00)	(\$15,200.00)
Total Expenses	(\$2,409,537.15)	(\$2,497,230.00)	(\$2,627,541.50)	(\$2,901,260.00)	(\$2,765,667.00)	(\$2,816,765.29)

FY 2025 Budget
 Ferrisdale Area District Library

	FY 2022-23 Activity Actual	FY 2023-24 Approved Budget Amended 1/18/2024	FY 2023-24 Projected Activity	FY 2024-25 Proposed Budget	FY 2025-26 Forecast Budget	FY 2026-27 Forecast Budget
General Fund - 101	2.9 mills	2.85 mills	2.85 mills	2.85 mills	2.77 mills	2.7 mills
General Fund Balance Change:	-\$107,637.12	\$7,855.00	\$3,171.50	\$12,425.00	\$3,501.00	\$16,673.71
General Fund Balance at the Beginning of the FY:	\$416,116.94	\$365,825.00	\$365,825.00 *	\$368,996.50	\$381,421.50	\$384,922.50
General Fund Balance at the End of the FY:	\$365,825.00	\$373,680.00	\$368,996.50 *post-audit fund balance	\$381,421.50	\$384,922.50	\$401,596.21



FY 2025 Budget

Ferdale Area District Library

	FY 2022-23 Activity Actual	FY 2023-24 Approved Budget Amended 1/18/2023	FY 2023-24 Projected Activity	FY 2024-25 Proposed Budget	FY 2025-26 Forecast Budget	FY 2026-27 Forecast Budget
Capital Projects Fund - 401	3.0 mills	2.9 mills	2.9 mills	2.85 mills Max levy due to rollback is 2.8646	2.77 mills (estimated max tax rate due to Headlee)	2.7 mills (estimated max tax rate due to Headlee)
Revenue						
401-271-699.101 - Contributions from General Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$25,000.00	\$50,000.00
Total Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$25,000.00	\$25,000.00

	FY 2022-23 Activity Actual	FY 2023-24 Approved Budget Amended 1/18/2023	FY 2023-24 Projected Activity	FY 2024-25 Proposed Budget	FY 2025-26 Forecast Budget	FY 2026-27 Forecast Budget
Capital Projects Fund - 401	3.0 mills	2.9 mills	2.9 mills	2.85 mills Max levy due to rollback is 2.8646	2.77 mills (estimated max tax rate due to Headlee)	2.7 mills (estimated max tax rate due to Headlee)
Expenses						
401-271-965.101 - Contributions to General Fund	\$0.00	\$0.00	(\$125,000.00)	(\$100,000.00)	\$0.00	\$0.00
401-271-977 - Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenses	\$0.00	\$0.00	(\$125,000.00)	(\$200,000.00)	\$0.00	\$0.00

Capital Fund Balance Change:	\$0.00	\$0.00	-\$125,000.00	-\$200,000.00	\$25,000.00	\$25,000.00
Capital Fund Balance at the Beginning of the FY:	\$557,206	\$557,206	\$557,206	\$432,206	\$232,206	\$257,206
Capital Fund Balance at the End of the FY:	\$557,206	\$557,206	\$432,206	\$232,206	\$257,206	\$282,206

A PROPOSAL FOR FINANCIAL AUDIT SERVICES

For the Years Ending June 30, 2024 through 2026

FERNDALE AREA DISTRICT LIBRARY

Submitted by

GABRIDGE & CO.
WEALTH ADVISORS / CERTIFIED PUBLIC ACCOUNTANTS / CONSULTANTS

Joe Verlin, CPA, CGFM
3940 Peninsular Drive SE – Suite 200
Grand Rapids, MI 49546
Ph | 616.328.6275 ext. 17
JVerlin@Gabridgeco.com

March 13, 2024

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Audit Scope

Gabridge & Company, PLC will audit and provide an opinion on the Ferndale Area District Library's (the "Library") basic financial statements, including the governmental activities and each major fund.

The audit report will be performed in accordance with Generally Accepted Auditing Standards, as promulgated by the American Institute of Certified Public Accountants (AICPA); the AICPA Audits of State and Local Government Units audit and accounting guide; the OMB Uniform Guidance; the Single Audit Act Amendments of 1996; and the Government Auditing Standards, published by the U.S. General Accounting Office.

Gabridge & Company, PLC guarantees access to the working papers for a minimum of five years. All data, files & reports will be safeguarded by Gabridge & Company, PLC. The following reports will be submitted to the Library:

- Independent Certified Public Accountant report on the fair presentation of the basic financial statements in conformity with generally accepted accounting principles in the United States and standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.
- Independent Certified Public Accountant report on internal control over financial reporting in accordance with Government Auditing Standards and test its compliance of laws, regulations, contracts and grants.
- Independent Certified Public Accountant report on the Schedule of Expenditures of Federal Awards (if applicable) and a report on Compliance and Internal Control over Financial Reporting in accordance with auditing standards generally accepted in the United States of America, and standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States and as required by OMB Uniform Guidance, Audits of State and Local Governments (if applicable – Single Audit).
- Management letter, covering internal control and recommendations.

All final copies of the Library financial statement audit and related reports will be provided to the Library in accordance with your schedule. Included with the audit will be the Management Representation Letter, a report on all audit adjustments (and backup documents), fixed asset depreciation lapse schedules, and year end proposed adjusting journal entries (if applicable). Gabridge & Company will upload the audit report to the Michigan Department of Treasury and Federal Audit Clearinghouse (if applicable). Lastly, a .pdf of the audit will be forwarded to the Library.

Authorized Contact

Joe Verlin, CPA, CGFM

Principal in Charge - Audit Services
3940 Peninsular Drive SE – Suite 200
Grand Rapids, MI 49546
Ph | 616.328.6275 ext. 17

We warrant that Joe Verlin is authorized to bind Gabridge & Company, PLC to the terms set forth in this proposal.

Proposed Audit Fees

FERNDALE AREA DISTRICT LIBRARY
 Proposed Audit Fees
 For the Period Ending June 30, 2024

PRELIMINARY	Planning Hours	Field Work Hours	Report Prep Hours	Total Hours	Hourly Rate	Fee
Partner in charge	2	-	-	2	\$ 295	\$ 590
Senior Staff	8	-	-	8	125	1,000
Total	<u>10</u>	<u>-</u>	<u>-</u>	<u>10</u>		<u>\$ 1,590</u>
FINAL	Planning Hours	Field Work Hours	Report Prep Hours	Total Hours	Hourly Rate	* Fee
Partner in charge	-	-	4	4	\$ 295	\$ 1,180
Audit Manager	-	6	6	12	205	2,460
Senior Staff	-	10	8	18	125	2,250
Total	<u>-</u>	<u>16</u>	<u>18</u>	<u>34</u>		<u>\$ 5,890</u>
TOTALS	<u>10</u>	<u>16</u>	<u>18</u>	<u>44</u>		<u>\$ 7,480</u>

Year Ending June 30, 2024	\$ 7,480	- Not to exceed
Year Ending June 30, 2025	\$ 7,600	- Not to exceed
Year Ending June 30, 2026	\$ 7,750	- Not to exceed

* Notes regarding the proposed fees are as follows:

- Report-printing and out-of-pocket travel expenses would be billed separately and are not expected to exceed \$500 per year.

Firm Qualifications and Experience

Gabridge & Company currently has over 275 governmental and non-profit audit clients throughout the State of Michigan. We also have 30 employees, including fifteen governmental audit professionals. Gabridge & Company actively recruits prospective governmental audit staff members by seeking only individuals who are committed to serving our clients with integrity; while also being committed to becoming industry experts and providing proactive customer service. Gabridge & Company has offices located in Traverse City, Sturgis, Three Rivers, and Grand Rapids. Gabridge & Company will assign only accountants with extensive governmental experience to the audit of the Library, including a principal in charge and an independent review principal. Joe Verlin (Principal in Charge of Audit Services) will be assigned full-time to the audit and will remain the primary contact for the Library for the duration of the engagement term(s). Gabridge & Company is a member of the Michigan Association of Certified Public Accountants, the American Institute of Certified Public Accountants, the Governmental Audit Quality Center, the Michigan Municipal League and the Michigan Local Government Association.

Gabridge & Company is dedicated to serving Libraries. We offer newsletters, webinars, and conferences at no charge to provide our clients with timely updates and best practices for the rapidly changing governmental financial regulations. We advise our clients before, during, and after the audit – and strive to be much more than what you would expect from your auditor.

Our firm has not been involved with any state or federal desk reviews or field reviews of its audits. Additionally, our firm has not been involved with any disciplinary action taken by state regulatory bodies or professional organizations. Our firm will also follow the American Institute of Certified Public Accountants "Interpretation 501-3, Failure to Follow Standards and/or Procedures or Other Requirements in Governmental Audits." Our firm will not subcontract any of the auditing services included in this proposal.

Our proposal will remain valid for 120 days past the deadline for submittal.

We warrant that all information provided in connection with this proposal is true and accurate to the best of our knowledge.

Team Qualifications and Experience

PRINCIPALS

Joseph Verlin, CPA, CGFM

Principal in Charge - Audit Services

Education

BA, Accounting
Ferris State University

Memberships

American Institute of Certified Public Accountants (AICPA)
Michigan Association of Certified Public Accountants (MICPA)
Michigan Municipal League
Michigan Local Government Management Association
AICPA Governmental Audit Quality Center
Association of Government Accountants (AGA)
Government Finance Officers Association (GFOA)

Committees

Co-Chair: MICPA Governmental Accounting and Auditing Task Force
President: West Michigan Chapter of the Association of Governmental Accountants

Recent Speaking Engagements

MICPA sponsored governmental auditing conferences
Internal Controls for Local Units of Government
Improving Audit Timelines
Implementing GASB 54, 63 & 65
Single Audit Update
Preventing Fraud, Waste and Abuse
AGA sponsored governmental accounting event
Implementing GASB 63 and 65

Joe will serve as the engagement principal with responsibility for planning and technical execution of all of Gabridge & Company's services. Joe will ensure appropriate levels of staffing for your engagement, monitor your satisfaction, and manage regular communication with your executive leadership and Audit Committee. Joe currently serves as the engagement executive or independent review partner on over 75 of our firm's audit clients.

Joe is certified to practice public accounting in Michigan. Joe is also a **Certified Government Financial Manager** (CGFM), has earned the **Advanced Single Audit certification** from the AICPA, and is a member of the Government Finance Officers Association's (GFOA) Special Review Committee for the Certificate of Achievement for Excellence in Financial Reporting Program.

Andrew Wilcoxon, CPA, CGFM

Independent Reviewer

Andrew provides valued support in the role of staff auditor. He is in the field routinely performing audit services. Andrew serves in a similar role on a significant number of other governmental audits.

Education

Bachelor of Science in Public Accountancy
Grand Valley State University

Memberships

Michigan Association of Certified Public Accountants (MICPA)
AICPA Governmental Audit Quality Center

Professional History

- Over six years of public accounting experience
- Serves local units of government and non-profit organizations
- Specializes entirely in governmental and non-profit audit

AUDIT TEAM MEMBERS

Robert J. Klein

Robert provides valued support in the role of senior auditor. He is in the field routinely performing audit services. Robert serves in a similar role on a significant number of other governmental audits.

Education

BA, Accounting
Eastern Michigan University

Memberships

Michigan Association of Certified Public Accountants (MICPA)
AICPA Governmental Audit Quality Center

Professional History

- Over 16 years of public accounting experience with David E Wilson, CPA, which merged with Gabridge & Company, PLC in July 2010
- Serves local units of government, non-profit organizations, and privately held businesses

Lauren Wenneman, CPA

Lauren provides valued support in the role of senior auditor. She is in the field routinely performing audit services. Lauren serves in a similar role on a significant number of other governmental audits.

Education

Bachelor of Science in Public Accountancy
Michigan State University

Memberships

Michigan Association of Certified Public Accountants (MICPA)
AICPA Governmental Audit Quality Center

Professional History

- Five years of public accounting experience with Gabridge & Company, PLC
- Serves local units of government and non-profit organizations
- Specializes entirely in governmental and non-profit audit

Matt Holland

Matt provides valued support in the role of senior auditor. He is in the field routinely performing audit services. Matt serves in a similar role on a significant number of other governmental audits.

Education

Bachelor of Science in Public Accountancy
Calvin College, Grand Rapids, MI

Memberships

Michigan Association of Certified Public Accountants (MICPA)
AICPA Governmental Audit Quality Center

Professional History

- Eight years of public accounting experience with Gabridge & Company, PLC
- Serves local units of government and non-profit organizations
- Specializes entirely in governmental and non-profit audit

Other Services

Gabridge & Company, PLC is able to provide consulting services to its clients throughout the year **at no additional charge**. We feel that it is important to interact with our clients throughout the year, especially with the rapidly changing governmental accounting pronouncements. We find that these proactive discussions will ultimately reduce the upcoming audit workload for both our firm, and more importantly, the staff of the Library. Joe Verlin will be your primary contact throughout the year to ensure continuity.

Our consulting services include (but are not limited to); assistance with BS&A, budgeting, general accounting questions, human resource consulting, financial reporting, internal control, grant compliance, implementation and assistance to the Library with any new accounting principles required by GASB, or as required by State or Federal Law, etc. Our customer service policy allows us to handle our audit clients informal questions and consultations throughout the year without additional billings, unless the scope of the consultation becomes a project in nature. In these cases, our consulting projects will be documented in an engagement letter that will set forth the timing, scope and related fees.

Licensed to Practice in Michigan

Gabridge & Company is a CPA firm actively registered to practice public accounting in the State of Michigan. Also, all assigned CPA's from Gabridge & Company are properly registered and licensed to practice in public accounting in Michigan.

Independence and Conflict of Interest

Gabridge & Company, PLC is independent of the Library as defined by generally accepted auditing standards and the U.S. General Accounting Office's Government Auditing Standards (2018 revision). Gabridge & Company is also independent of all component units of the Library, as defined by the aforementioned standards. Gabridge & Company has had no professional relationships involving the Library or any of its agencies, component units or primary governments during the past five years that would impair independence. Lastly, Gabridge & Company will give the Library written notice of any professional relationship entered into with the Library, or any of its agencies, component units or primary governments during the period of this agreement.

We warrant that no work included within this proposal will be subcontracted by Gabridge & Company, PLC.

Similar Engagements

Following is a list of similar engagements with other governmental entities in the State of Michigan:

Marshall District Library

Scope of Work – Financial Audit

Principal in Charge – Joe Verlin

Contact – Angela Semifero, Executive Director

Phone – (269) 781.7821

Brandon Township Public Library

Scope of Work – Governmental Financial Audit

Principal in Charge – Joe Verlin

Contact – Kathleen Rocheleau, Executive Director

Phone – (248) 627.1474

Kalamazoo Public Library

Scope of Work – Governmental Financial Audit

Principal in Charge – Joe Verlin

Contact – Nnamdi Dike, Head of Finance and Budget

Phone – (269) 553.7856

Further references are available upon request.

Following is a list of all Michigan governmental and nonprofit clients for which our firm has performed an audit for during the past five years:

Townships

Township of Allegan
Township of Arcadia
Township of Bear Lake
Township of Bingham
Township of Blue Lake
Township of Boyne Valley
Township of California
Township of Centerville
Township of Cheshire
Township of Constantine
Township of Covert
Township of Detour
Township of Drummond Island
Township of Everett
Township of Garfield
Township of Gilmore
Township of Grattan
Township of Hagar
Township of Hartford
Township of Holton
Township of Howell
Township of Inverness
Township of Kasson
Township of LaGrange
Township of Manistee
Township of Melrose
Township of Mottville
Township of Mullett
Township of Nottawa
Township of Otisco
Township of Pentwater
Township of Pleasanton
Township of Salem
Township of Sherman
Township of Stronach
Township of Sturgis
Township of Trout Lake
Township of Tuscarora
Township of Tyrone
Township of Union
Township of Vevay
Township of Whitefish
Township of Wilson

Schools

Arbor Academy
Augusta Academy
Bessemer Area Schools
Caledonia Community Schools
Centerville Public Schools
Colon Community Schools
Columbia School District
Constatine Public Schools
Delton Kellogg Schools
Evergreen Academy
Forest Academy
Manistee Area Public Schools
Marcellus Community Schools
Mendon Community Schools
Michigan Center School District
North Adams-Jerome Public Schools
Nottawa Community Schools
Oakland Academy
St. Joseph County ISD
Waldron Area Schools
White Pigeon Community Schools
William C. Abney Academy
Woodland School

Nonprofits

Another Way Pregnancy Center
Alano Club of Kent County
Association of Legal Writing Directors
Big Brothers Big Sisters
Choices of Manistee County
Clinton Gratiot Habitat for Humanity
Communities in Schools of MI
Community Action of Allegan County
Habitat for Humanity of St. Joseph
Jubilee Jobs
Marshall Area Economic Dev. Alliance
Senior Services of Van Buren County
St. Joseph County Grange Fair
Staircase Youth Services
Sturgis Community Foundation
The Ridge Project

Other

Alger Conservation District
Barry County Transit
Bear Lake Improvement Board
Branch Area Transit Authority
Bronson Area Fire Association
Calhoun County Cons. Dispatch Authority
Cass County Conservation District
Cass County Transit Authority
CCE Central Dispatch Authority
Cedar Area Fire and Rescue
Central Upper Peninsula Planning and Dev. Com.
Coloma City-Charter Township of Coloma Cem.
Colon Fire and Rescue
Fife Lake Area Utility Authority
Firekeepers Local Revenue Sharing Board
Hillsdale Board of Public Utilities
Iron Baraga Conservation District
Jordan Valley Emergency Med. Svcs. Auth.
Kalamazoo Conservation District
Kent County Conservation District
Lake Leelanau Lake Association
Lowell Area Fire and Emergency Svcs. Auth.
Ludington Mass Transit Authority
Manistee 9-1-1 Authority
Manistee-Blacker Airport Authority
Mason-Oceana 9-1-1
Match-E-Be-Nash-She-Wish Rev. Shg. Board
Mendon Downtown Development Authority
Michigan Native American Heritage Fund Board
Mid-Michigan Area Cable Comm. Consortium
Newaygo County Area Promise Zone Authority
North Berrien Fire Rescue Board
Oceana County Medical Care Facility
Owosso Downtown Development Authority
Pokagon Band Local Revenue Sharing Board
Portland Area Fire Authority
St. Joseph Conservation District
St. Joseph County Transportation Authority
Straits Regional Ride
Sturgis Downtown Development Authority
Thornapple Manor
VanBuren Conservation District
Washtenaw County Conservation District
West Michigan Regional Planning Commission
Western U.P. Planning & Development Commission
White Cloud-Sherman Utilities Authority
White Pigeon Sanitary System

(Continued on next page)

Villages

Village of Ashley
Village of Bellevue
Village of Benzonia
Village of Beulah
Village of Calumet
Village of Colon
Village of Constantine
Village of Decatur
Village of Detour
Village of Eastlake
Village of Elk Rapids
Village of Empire
Village of Fowler
Village of Honor
Village of Kalkaska
Village of Lyons
Village of Maple Rapids
Village of Mendon
Village of Morrice
Village of Muir
Village of Ontonagon
Village of Perrinton
Village of Pewamo
Village of Thompsonville
Village of Turner
Village of Webberville
Village of White Pigeon

Counties

Allegan County
Barry County
Cheboygan County
Crawford County
Emmet County
Gogebic County
Manistee County
Missaukee County
Montcalm County
Oceana County
St. Joseph County
Tuscola County

Charter Townships

Charter Township of Breitung
Charter Township of Coloma
Charter Township of Gun Plain
Charter Township of Lowell
Charter Township of Marquette
Charter Township of Muskegon
Charter Township of Niles

Libraries

Albion District Library
Brandon Township Public Library
Briggs District Library
Cheboygan Area Public Library
Clarkston Independence District Library
Coopersville Area District Library
Eaton Rapids Area District Library
Eau Claire District Library
Ferndale Area District Library
Fraser Public Library
Galesburg-Charleston District Library
Grant Area District Library
Grosse Pointe Public Library
Hartford Library
Kalamazoo Public Library
Lakeland Library Cooperative
Manistee County Library
Maple Rapids Public Library
Marshall District Library
Newaygo Area District Library
Nottawa Township Library
Otsego District Library
Parchment Community Library
Sturgis District Library
Watervliet District Library
White Pigeon Township Library

Continuing Education and External Quality Control Review

Continuing Education

Gabridge & Company, PLC and its professional staff members meet all continuing education and external quality control requirements as stated in the U.S. General Accounting Office's Government Auditing Standards (2018 revision).

External Quality Control Review

Included with this proposal is Gabridge & Company's most recent external quality control review (peer review) for which government engagements were included. The peer review is for the period ended June 30, 2021. Our firm continues to meet the external quality control review requirements by actively monitoring our staff member's continuing education and training (through frequent staff meetings, attending pertinent governmental conferences, and self-study courses focused on governmental accounting and auditing), participating in governmental associations, and internal inspections of audit files by partners not involved with the audit.

Quality Control Procedures

Some examples of our quality control procedures include:

- Draft versions of audit reports are reviewed by an independent review principal who was not involved with the audit.
- Our audit teams are trained prior to their arrival for fieldwork to ensure audit efficiency and that you will not need to "train the auditor".
- An audit manager or the principal in charge of the audit will be on-site at all times during fieldwork to ensure that a properly trained decision-maker will be available throughout fieldwork.
- The principal in charge of each audit reviews the audit report and related letters with the client prior to finalizing.

Specific Audit Approach

Our goal is to provide a thorough and quality audit with as little disruption to our clients as possible. We achieve this by emphasizing planning procedures and having audit team members who specialize in governmental audit. For example, prior to our arrival for fieldwork, we will already have a working set of financial statements loaded into our proprietary software and will have identified the audit areas that we feel need to be emphasized in the field. We will know precisely what we need to look at prior to our arrival – this focused approach minimizes disruption to your staff while we are in the field. Also, our staff is made up of employees who specialize in governmental audit and who are fully dedicated to auditing governmental agencies. In other words, our clients will not need to "train the auditors".

Interim Fieldwork and Audit Planning

During the interim fieldwork and audit planning phase, we gain an understanding of your current year operations, evaluate the reliability of your internal controls, identify any issues that may have audit significance, and complete planning in preparation for final audit fieldwork. Based on the information that we obtain during this phase, we can determine your general areas of audit risk, the extent to which we can rely on your internal controls for our audit testing, and whether any significant audit issues need to be discussed so they can be resolved prior to the start of fieldwork. Some of the areas addressed at this time include documentation of internal controls, preparation of confirmations as necessary, review of minutes, completion of the preliminary analytical procedures review, and tailoring the current year audit work programs.

Final Fieldwork

As we complete our interim fieldwork and engagement planning, you will be provided with a listing of audit schedules required for final fieldwork. Many of the schedules will be similar to what you have prepared for previous audits and may be provided to us in an electronic format. The final fieldwork phase of the audit will generally commence once the books are closed and the appropriate audit schedules have been completed. During this phase, we will perform the appropriate tests of account balances, using sampling, substantive, and analytical review procedures, in order to form an opinion on the financial statements as a whole.

Areas that we will test using substantive procedures include (not intended to be an all-inclusive list):

Cash and cash equivalents – we will inspect bank account reconciliations and prepare bank account confirmations to ensure that the balances agree to the financial statements.

Accounts receivable – we will test certain balances by using a combination of analytical procedures and tracing year end balances to subsequent receipts.

Interfund transactions – we will review the schedule of interfund transfers and balances to ensure that all entries are reconciled and eliminated properly for government-wide presentation.

Capital assets – we will obtain a depreciation lapse schedule and verify key additions by inspecting vouchers, while also testing the adequacy of depreciation expense.

Accounts payable – we will obtain a year end accounts payable aging report and test for accuracy by inspecting certain vouchers. We will also review subsequent expenditures (after year end) searching for possible unrecorded liabilities as of year-end.

Accrued payroll – We will obtain payroll registers for payrolls issued after year end and compare to the schedule of accrued salaries and wages. We will also test the year end balances for payroll taxes by tracing year end liabilities to their payments, while comparing to payroll forms.

Compensated absences – We will obtain a year end value of compensated absences and validate the balance by comparing to the employee handbook and / or union contracts.

Long-term debt – We will obtain a year end schedule of long-term debt and verify the accuracy of the current portion of long-term debt by reviewing amortization schedules. We will also confirm certain balances by inspecting vouchers or sending confirmations to lenders.

Equity – We will ensure that the beginning fund balance and net assets amounts agree to the prior year ending balances.

Property Taxes – We will examine taxable values and the Library’s millages to ensure that the tax revenues are properly supported and allocated to the proper funds.

State and Federal Grants – We will compare state and federal grant revenues and substantiate the activity with Treasury reports and grant documents. We will also review federal grant and loan activity verifying consistency between the financial statements and the Schedule of Expenditures of Federal Awards (if applicable).

Type and Extent of Statistical Sampling to be Used in the Engagement

Statistical sampling will be used extensively during field work to assist with our testing procedures. Sample size will be based primarily on the level of risk assigned to a given financial statement assertion, the potential magnitude of misstatement, the potential for non-compliance, and other factors based on our professional judgment. Most often the range of our sample size is between 25 and 40 items. We affirm that adequate tests of transactions will be performed.

Type and Extent of Analytical Procedures to be Used in the Engagement

Analytical procedures also will be used extensively during our planning and final fieldwork stages. We will rely on our analytical procedures to determine what areas may need additional attention based on the size of deviation from our expectations. Analytical procedures will be applied using key ratios compared to budget and historical figures. Areas with large “gaps” between actual and expected amounts will receive additional attention in the field, and the results of the extra attention will be documented and substantiated. Lastly, during field work we will gather sufficient audit documentation, clear all open items, complete our audit programs, and our quality control documents will be completed and reviewed.

Approach to be Taken to Document an Understanding of Internal Controls

As auditors for a significant number of governmental units, we have a good understanding of the significant areas of internal control that need to be tested and documented. We have tailored client questionnaires for each significant transaction class that allow our clients to review and document any changes in procedures in a timely and efficient manner. We then review the questionnaires and utilize them as a base for documenting our related tests and walkthroughs.

Approach to Determining Laws and Regulations that will be Subject to Audit Test Work

We have accumulated an extensive list of the significant laws and regulations that apply to governmental entities. Each year we review that list in relation to new State, Federal, and industry guidelines and make modifications as appropriate. During fieldwork, the list is reviewed with client personnel to ensure compliance with the identified laws and regulations.

We will provide delivery dates during the planning phase of the audit and confirm these dates during our planning meeting with management. Following is our anticipated timetable to complete the audit:

Description	Dates
Detailed Audit Plan	July
Fieldwork	September
Draft Reports	October
Final Reports	November
Board Presentation	November / December

Identification of Potential Audit Problems

We begin the audit process each year by revisiting any prior year management recommendations and/or suggestions and inquiring of our clients regarding any action taken to remedy those recommendations. In addition, we engage in discussions with our clients regarding any potential areas of concern and if there are any specific procedures they would like us to perform during the audit process.

We will also provide monthly written reports to the Library that communicates progress of the audit. Additionally, any irregularities, illegal acts, or indications of illegal acts will immediately be reported in writing to management. Also, any conditions, transactions, situations or circumstances that need special consideration or that prevent or impede the completion of the audit will be reported to the Library officials.

Non-Discrimination Clause

Gabridge & Company, PLC does not discriminate against any individual for employment with respect to such person's hire, tenure, terms, conditions, privileges of employment, or any matter directly or indirectly related to employment because of such person's race, color, religion, national origin, ancestry, age, sex, or disability as defined by law.



YEO & YEO

CPAS & ADVISORS

Audit Services Proposal

Ferndale Area District Library

691 N. Squirrel Rd., Suite 100
Auburn Hills, MI 48326
248.239.0900

Alan D. Panter, CPA, CGFM, Principal
alan.panter@yeoandyeo.com
Proposal in effect for 90 days

March 20, 2024



Let's thrive.

Yeo & Yeo is a business success partner using the power of listening, perspective, and connected purpose to help our clients, communities, and colleagues thrive. We are grateful for the opportunity to be considered for this initiative, providing guidance on your unique path.

The following pages outline our company, our differences, our proposed relationship, and our commitment to you. If you have any questions, concerns, or clarifications, we're here to help. We appreciate your time and attention.

Thank you.



March 20, 2024

Ferndale Area District Library
Jordan Wright, Library Director
222 East Nine Mile Road
Ferndale, MI 48220

Dear Jordan:

Thank you for considering Yeo & Yeo for your auditing needs. We are pleased to provide this proposal for your audit work for the fiscal years ending June 30, 2024, through 2026.

Yeo & Yeo is an innovative firm that is among the leading certified public accounting and consulting firms in the country. The following key points highlight our qualifications:

- A commitment to performing quality governmental audit, tax and consulting services. The firm currently provides services for more than 130 governmental audits.
- Members of the firm's Government Services Group are active in several associations, foundations, boards and committees.
- With our award-winning Audit process, our clients recognize greater efficiency, timely turnaround, and overall ease in the audit.
- A clear position of leadership among regional providers of auditing, accounting, business consulting, employee benefits, technology and tax services.
- Members of the firm's Government Services Group are frequent presenters at state and local conferences and trainings.

Yeo & Yeo has the knowledge and experience to furnish the auditing services that you are requesting. We adhere to the highest quality standards and are committed to serving timely and efficiently.

We look forward to the opportunity to work with you.

We appreciate the opportunity. Thank you for your consideration.

Sincerely,

Alan D. Panter, CPA, CGFM
Principal, Yeo & Yeo
alan.panter@yeoandyeo.com



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Profile of the Firm.

Yeo & Yeo has grown from a family-owned business to being among the Top 200 certified public accounting and consulting firms in the country. Our team of 31 Principals and Presidents and more than 200 professionals provides comprehensive solutions for individuals, businesses, school districts, units of government, and not-for-profit entities.

Yeo & Yeo is a full-service firm, providing accounting, auditing, business consulting, and tax services for businesses and organizations throughout Michigan since 1923. With the support of Yeo & Yeo Technology, Yeo & Yeo Wealth Management, and Yeo & Yeo Medical Billing & Consulting, we have created a strong network of professionals available to consult and proactively propose solutions for our clients.

The firm has nine offices throughout Michigan that are easily accessible to our clients with multiple locations. With locations in Alma, Ann Arbor, Auburn Hills, Flint, Kalamazoo, Lansing, Midland, Saginaw, and Southgate, the firm is positioned to provide local, hands-on service. The firm's audit team consists of 52 auditors. We utilize a team approach to staffing audit engagements based on the required skill sets of the team, rather than where the office is physically located. Because of this, we may draw on governmental professionals who are based in any of our offices.

At Yeo & Yeo, we listen to your vision, we help you fulfill it, and we walk alongside you easing complexities – never adding to them.

Yeo & Yeo's certified public accountants and advisors provide organizations and businesses with forward-thinking, comprehensive solutions in accounting, audit, tax, and business consulting to improve accountability, reduce risk, enhance profitability, and minimize taxes.

Whatever your chosen path, wherever you'd like to go, Yeo & Yeo is here with you. From everyday needs to long-term goals, let's get there. Together.

Independence

Yeo & Yeo is independent of the Ferndale Area District Library as defined by generally accepted auditing standards and the U.S. General Accounting Office's *Government Auditing Standards*.

We are not aware of any conflicts of interest related to the Ferndale Area District Library or any of its agencies or component units for the past five (5) years and have quality control procedures in place to address any items or circumstances that may arise.

License to Practice in Michigan

Yeo & Yeo is licensed by the State of Michigan, Department of Licensing and Regulations, to practice public accounting in the State of Michigan. All key professional staff assigned are properly licensed to practice in the State of Michigan.

Debarment, Suspension, Ineligibility, and Voluntary Exclusion

The company or any of its employees is not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation in this contract.



Other Qualifications


- Yeo & Yeo meets the continuing education and external quality control requirements of *Government Auditing Standards*.
- Yeo & Yeo does not have a record of substandard audit work.
- We follow the American Institute of Certified Public Accountants' *Interpretation 501-3, Failure to Follow Standards and/or Procedures or Other Requirements in Governmental Audits*.





Peer Review.

Yeo & Yeo's most recent external peer review was for the period ended August 31, 2022. The pass report is the highest possible mark. The peer review letter follows:



Report on the Firm's System of Quality Control

To the Principals of
Yeo & Yeo, P.C., CPAs and
Advisors and the
Peer Review Committee of the
Michigan Association of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of Yeo & Yeo, P.C., CPAs and Advisors (the "firm") in effect for the year ended August 31, 2022. 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 and complying with a system of quality control to provide the firm with reasonable assurance of performing and reporting in conformity with the requirements of 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 on in conformity with the requirements of applicable professional standards, when appropriate, and for remedying weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

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

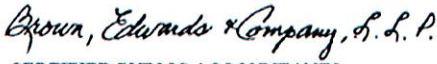
Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act and audits of employee benefit plans.

As 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 Yeo & Yeo, P.C., CPAs and Advisors in effect for the year ended August 31, 2022, 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. Yeo & Yeo, P.C., CPAs and Advisors has received a peer review rating of pass.


CERTIFIED PUBLIC ACCOUNTANTS

Glen Allen, Virginia
February 22, 2023

Yeo & Yeo has no issues with any federal or state desk reviews or field reviews of its audits during the past three years. Yeo & Yeo has not had any disciplinary action taken or pending during the past three years with state regulatory bodies or professional organizations.



Accountability. Transparency. Possibility.

Government Industry Experience.

Governmental Audit Quality Center (GAQC) Member

Yeo & Yeo is a member of the AICPA's Governmental Audit Quality Center (GAQC) committed to adhering to the highest standards in performing quality government audits. As a benefit of GAQC membership, our audit professionals have access to the latest notices and advice regarding audit, accounting and regulatory issues. In turn, Yeo & Yeo will keep you informed of important issues and best practices.

GFOA Certificate of Achievement for Excellence in Financial Reporting Experience

Yeo & Yeo supports the Certificate of Achievement for Excellence in Financial Reporting Program (Annual Comprehensive Financial Report program) with audit team members currently active in the certification review process, including Yeo & Yeo's Government Services Group Leader, Jamie Rivette, who serves on the Special Review Committee. The following clients have earned their Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association (GFOA).

- Cass County
- Charter Township of Independence
- City of Alma
- City of Bay City
- City of Farmington Hills
- City of Fenton
- City of Midland
- City of Portage
- City of Saginaw
- City of St. Clair Shores
- City of Troy

Actively Involved

Our audit professionals and members of Yeo & Yeo's Government Services group are actively involved in industry associations that keeps us on the forefront of industry and regulatory issues and also allows us to share our expertise as frequent presenters and trainers.

- Government Finance Officers Association
 - GFOA Certificate of Achievement for Excellence in Financial Reporting Program Special Review Committee member
- Michigan Certified Public Accountants Government Task Force
- Michigan Municipal League
- Michigan Townships Association
- State of Michigan Advisory Committee for Implementation of Uniform Chart of Accounts
- Michigan Government Finance Officers Association
 - Board of Directors
 - Accounting and Auditing Standards Committee
 - Legislative Committee
 - Membership and Mentoring Committee
 - Technology Resource Committee



A Proud Family of Companies.

Through our family of companies, we work with you to achieve your unique goals. It is focused expertise, designed to bring all you need, exactly how you need it



YEO & YEO

CPAS & ADVISORS

Comprehensive solutions in accounting, audit, tax, and business consulting. Helping you thrive with confidence.



YEO & YEO

TECHNOLOGY

Managed IT solutions to help you stay productive, compliant, and secure. Helping you lean forward.



YEO & YEO

WEALTH MANAGEMENT

Asset management, estate planning, tax implications, and more. Helping you plan for what's next.



YEO & YEO

MEDICAL BILLING & CONSULTING

Complete billing and management solutions for visionary practices. Helping you focus on what's important.



4 Companies

providing right-sized relationships, knowledge, and focus.

YEO & YEO

CPAS & ADVISORS

YEO & YEO

MEDICAL BILLING & CONSULTING

YEO & YEO

TECHNOLOGY

YEO & YEO

WEALTH MANAGEMENT

Founded in 1923

for a century+ of perspective and service.

Offices across Michigan

to help you exactly where you are.

31 Principals & Presidents

offering unmatched expertise and proven commitment across the state.

200+ Team Members

service and industry specialized professionals dedicated to your needs.

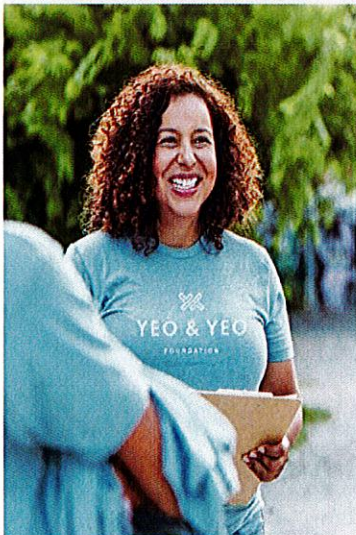
Reach Beyond Michigan

through our extended network.



96%

of our people say they are proud to work for Yeo & Yeo.



Giving Back

to our communities and those in need through the Yeo & Yeo Foundation.

238 Organizations

received a donation

\$485,343

total awarded donations

\$480,365

contributions from Yeo & Yeo employees, leaders, and firm revenue

Awards

recognizing our level of commitment and success.





Identification of Anticipated Potential Audit Problems.

This identifies and describes any anticipated potential audit problems, the firm's approach to resolving these problems/issues and any special assistance that will be requested from the Ferndale Area District Library.

Information Not Ready

We will have open communication during the audit to help prevent this but will schedule the audit as planned and we can be flexible with the timing. We will also contact management as soon as any issues arise.

Additional Charges for Services

Should additional services/assistance be necessary, we will discuss with management and get approval prior to charging for any additional services.

Uncooperative Employees

We will discuss this issue with the appropriate level of management.

Surprises

Management will receive draft reports of any comments, recommendations, or findings to make sure facts are correct and corrective action is appropriate.

Timeline

If our timeline for the presentation is ever in jeopardy, we will communicate this to the appropriate level of management immediately.

Staffing/Personality Issues

We ask that if you encounter any issues with our staff, whether it be a new staff member, a manager, or a partner, that you contact the appropriate level of management so that we can make a decision that will benefit the Ferndale Area District Library.

Report Format

Website for examples/reports of our past financial statements:
<https://treas-secure.state.mi.us/DocumentSearch>



Summary of the Proposer's Qualifications.

Personal. Knowledgeable. Approachable.

Meet Your Engagement Team.

Partner, Supervisory and Staff Qualifications and Experience

Your project will be staffed with individuals who collectively possess the necessary skills in financial management, accounting and auditing, technology, internal controls, and compliance with laws and regulations, together with knowledge of governmental regulatory requirements. The following individuals will be assigned to your audit team.



Alan Panter

CPA, CGFM | Principal
Principal In-Charge



Jamie Rivette

CPA, CGFM | Principal
Concurring Reviewer



Molly Rozenboom

Senior Accountant



Alan D. Panter

CPA, CGFM

Principal.



Education

Bachelor of Arts in Accounting from Michigan State University

Professional Certifications

Certified Public Accountant (CPA)
Certified Government Financial Manager (CGFM)

Professional Memberships

American Institute of Certified Public Accountants
Michigan Association of Certified Public Accountants
AICPA Employee Benefit Plan Audit Quality Center
Government Finance Officers Association
Michigan Government Finance Officers Association
Michigan School Business Officials
Detroit Economic Club

Specialty Areas

Audit and consulting for state and local government entities, education, and nonprofit organizations
Employee Benefit Plan Audits
Internal controls and procedures analysis
Single Audits under 2 CFR 200

Experience

Yeo & Yeo (2017 to present)
Abraham & Gaffney (2003-2017)
New World Systems (1997-2002)
Panter Master Controls (1995-1997)
KPMG, LLP (1993-1995)
Ernst & Young, LLP (1992-1993)
Yeo & Yeo, PC (1989-1992)

Community Service

Knights of Columbus Council #15967 – Treasurer
Clarkston-Independence District Library – Board Trustee

Presentation/Presenter

Yeo & Yeo Internal Training
Yeo & Yeo Government Client Training
Michigan Government Finance Officers Association
Central Michigan School Business Officials
Library of Michigan
Michigan Library Association
Michigan Municipal Treasurer's Association
Macomb-St. Clair School Business Officials

Training

MSBO – Business Manager / CPA workshop
MSBO – Annual Conference & Exhibit Show
MICPA – Governmental Accounting & Auditing Conference
GFOA – Annual Conference
AICPA – Employee Benefit Plans Conference
MICPA – EBPAQC Designated Partner Audit Planning
MICPA – Michigan School District Update
MICPA – Audits of Employee Benefit Plans
Employee Benefit Plan Training
Accounting Updates
MGFOA – Annual Conference





Jamie L. Rivette

CPA, CGFM

Principal.



Education

BBA Bachelor Business Administration – Northwood University

Professional Certifications

Certified Public Accountant (CPA)
Certified Government Financial Manager (CGFM)

Professional Memberships

American Institute of Certified Public Accountants (AICPA)
Michigan Association of Certified Public Accountants (MICPA)
Michigan Government Finance Officers Association (MGFOA)
Michigan Association of School Boards (MASB)
Michigan Municipal Executives (MME)
Michigan Municipal League (MML)

Government

GFOA Certificate of Achievement for Excellence in Financial Reporting Program Special Review Committee
Michigan Government Finance Officers Association Accounting & Auditing Standards Committee
Michigan Government Finance Officers Association Past Board Member

Specialty Areas

Municipalities
Audits under *Government Auditing Standards*
Single Audits under 2 CFR 200

Experience

Yeo & Yeo (1999 to present)
Principal
Assurance Service Line Leader
Firm Government Team Leader

Community Service

Hemlock School Board of Education, Treasurer
Junior League Community Advisory Board
Hemlock Middle School – Volunteer Cross Country Coach

Presentation/Presenter

Fraud and Prevention in Local Governments
MICPA – “Basic Governmental Auditing”
Michigan Township Association – “GASB Update”
MICPA – “Is Your Audit Paperwork up to Snuff?”
MICPA – “Fraud Risks and Why Internal Controls are Important”
MME & MGFOA – “Preparing for a Headache Free Audit”
MICPA – “First Pensions, Now OPEB: What You Need to Know About GASB 74 & 75”
GASB 84 If you Report Fiduciary Funds, Expect Some Changes
The Case for Internal Controls – Reducing Fraud in Government Entities is Easier Than You May Think
MGFOA Spring Conference – “How to Prepare for a Headache Free Audit”
MGFOA Fall Conference – “Enterprise Fund Accounting”
Are Your Security Systems and Employees Prepared to Fight Off Potential Hackers?
Overcoming the Challenges of Remote Auditing During the COVID-19 Crisis
Analytical Procedures Can Help Make Your Audit More Efficient
What Governments Need to Know About GASB 96 Implementation

Training

Michigan Township Auditors Institute
Michigan Government Finance Officers Association Annual Conference
Government Audit Quality Control Annual Update
Governmental Accounting & Auditing Update
Super Circular – Federal Grants
GASB 68 Implementation
GASB 75 OPEB Implementation: Accounting and Auditing Considerations
State & Local Government Audit Planning Considerations
Michigan Municipal Executives Annual Conference





Molly Rozenboom

Senior Accountant.



Education

Bachelor of Science in Business Administration,
Accounting Major from Central Michigan
University (2018)

Specialty Areas

Audits of municipalities
Audits of not-for-profit organizations
Audits of real estate entities
Single Audits under Uniform Grant Guidance
Audits under *Government Auditing Standards*

Experience

Yeo & Yeo (2020 to present)
Senior Accountant (October 2022-present)
Staff Accountant (2020-2022)

Hungerford Nichols CPAs & Advisors (2019-2020)
Staff Accountant
Intern

Community Service

Greater Lansing Food Bank
Capital Area Humane Society
Making Strides Against Breast Cancer - Lansing

Training

Nonprofit updates
Real estate updates
Government updates
Accounting updates
GAQC Single Audit Fundamental Series (AICPA)



Client References.

Yeo & Yeo brings a depth of experience in your industry. This helps us understand the terminology, the challenges, the processes, the trends, and the potential risks. With this foundation, we create a plan based on the exacting needs of your organization. Knowledge and insight meet personalization and possibilities: a perfect combination.

We have worked with the following organizations and encourage you to reach out to them to help better experience the Yeo & Yeo difference.

Bloomfield Township Public Library

Tera Moon, Library Director
moontera@btpl.org
248.642.5800
1099 Lone Pine Road
Bloomfield Township, MI 48302

Chelsea District Library

Lori Coryell, Director
lcoryell@chelseadistrictlibrary.com
734.475.8732
221 S. Main Street
Chelsea, MI 48118

Ann Arbor District Library

Eli Neiburger, Executive Director
neiburgerej@aadl.org
734.327.4517
343 South Fifth Avenue
Ann Arbor, MI 48104

Saginaw Public Libraries

Maria McCarville, Director
mmccarville@saginawlibrary.org
989.755.9833r
505 Janes
Saginaw, MI 48607



Proposer's Approach to the Examination.

The Yeo & Yeo Audit Process.

YeoLean is a reimagined, Lean Six Sigma-based audit process, providing greater efficiency and overall ease in the audit engagement. Our professionals come on-site with a purpose of maximizing our immersion while minimizing your time.

Experience quicker turnaround time, thorough communication, and a structured workflow for maximum efficiency. Our award-winning process is more than applying concepts to improve processes, but rather a cultural change of focusing on audit value and continuous improvement.



Pre-Planning

Pre-planning will assist in determining the information to be gathered during the audit process. Pre-planning includes a meeting with management and the audit committee to determine the logistics of the audit.



Planning

Proper planning assists us in developing an audit plan that focuses on key areas and issues. The planning phase of the audit will include the following to be used in risk assessment:

- Gathering information about the organization and environment
- Reviewing prior year audit results
- Identifying unusual and unexpected financial trends
- Obtaining an understanding of internal controls at both the entity and activity level
- Walking through significant transaction classes
- Consider management override of controls



Risk Assessment

This phase of the audit will include assessing the risk of material misstatement of the financial statements:

- Identifying significant audit areas
- Identifying significant and fraud risks using information gathered during the planning process
- Discussions with employees, management, and the Board
- Assessing risk by audit assertion (existence/occurrence, rights, and obligations, completeness, valuation, allocation, and cutoff) for account balances
- Utilization of data extraction software



Audit Plan

The audit plan will be developed to cover the significant audit areas and the risks identified during the risk assessment process. This is the core of the audit and ensures the audit is tailored to your specific needs. This is not a one-size-fits-all audit.



Reporting

We will prepare the financial statements and disclosures from the trial balance and the information that you provide to us.

The following reports will be provided:

- Opinions on the financial statements in accordance with generally accepted auditing standards.

We will report to those in charge of governance in accordance with professional standards. Management comments will be prepared to provide management with the opportunity to strengthen internal controls and operating efficiency.

The financial statements and communication letter will be reviewed with management before they are finalized to ensure that information has been appropriately interpreted and recommendations are practical.



Time Requirements.

Upon Notification of the Award

Contact with Management
Planning Meeting

September or October

Field Work (Audit Plan)

November

Exit Conference with Management
Financial Statements
Management Letter

December

Presentation



Compensation.

Fees are based on standard hourly rates plus out-of-pocket costs and the time anticipated to complete the audit. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit.

The bid is based on our estimate of the time required to audit the Ferndale Area District Library under normal circumstances. Adequate, reconciled supporting data must be readily available to maintain and/or reduce overall cost of a properly conducted financial and compliance audit.

The maximum fees for the audit engagement are detailed as follows:

Year	Not to Exceed Audit Fees
2024	\$17,000
2025	\$17,600
2026	\$18,200

Beyond June 30, 2026, Yeo & Yeo provides Ferndale Area District Library the option for an engagement extension. Upon receiving an extension request, Yeo & Yeo will provide Ferndale Area District Library an updated engagement letter outlining fees for the extended engagement option.

The bid includes advice and answers to questions regarding accounting procedures and/or content of the audit report throughout the year that are brief in nature and do not require research.

We consider the services to be provided as a fixed fee engagement. As such, we consider overruns to be our responsibility. For example, if we incur additional time to gain a better understanding of a program or to satisfy ourselves on an issue, our philosophy is that there should be no additional costs to the client. Our planning process reduces the risk of overruns during the course of the audit.

However, if overruns are a result of our determination that not all information has been provided, the inability of staff to provide us with the necessary information to conduct the audit, delays in the process on your part, or new pronouncements or audit requirements not in effect at the time of the proposed fee, we would discuss these issues with you to consider the need for additional billings. In such a case, any overruns would be discussed with you as soon as discovered and an agreement reached before any additional billings would occur. Any costs incurred as a result of requests by federal overseers would also be absorbed by us unless they were unusual and significant. In such a case, we would discuss them with you and come to an agreement on additional fees prior to undertaking the work. *We assure you that you will have no surprises.*



New Accounting Pronouncements or Standard Updates effective following the date of this document may be subject to additional fees. Our fees may be subject to change if the consumer price index (CPI) exceeds the prevailing rate at the date of the proposal.

This proposal is a statement of interest, not a binding contract.



Document Portal: Suralink.

Suralink is a web-based communication platform that adds transparency and efficiency to your audit. The platform provides a secure file transfer portal, dynamic request list, and real-time workflow updates. Suralink keeps all requests in the same place, making it easier to complete your engagement.



Delegate, Assign, and Filter Requests

- Delegate requests to specific team members and filter requests by status or owner
- The status of each request is indicated by a color and automatically changes with progress



Central Dashboard with Real-Time Progress Updates

- Easily view the percentage of progress of requests and engagements
- See the real-time status overview of each request in a quick view bar
- Each request holds files, comments, assignments, and an activity log
- Set preferences to receive notifications of activity relating to your engagement



Improve Efficiency

- Spend your time getting the job done, not reconciling a messy list of outstanding items
- Download all files in a section, edit a group of requests, communicate with your team, or drag and drop multiple files at the same time—all with just a few clicks



Protect Your Sensitive Information

- Integrate your current two-factor authentication provider or start using Google at no cost
- Protect sensitive information with inactivity time-out and SSL AES 256-bit encryption



Nurturing A Relationship Built on Success.

Educational Content and Resources.

Yeo & Yeo keeps you informed about important issues affecting your organization and provides the training and resources you need to achieve excellence.



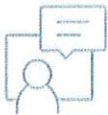
eNewsletters

- Up-to-date information
- Delivered to your inbox
- Custom, timely content



Audit Resource Center

- Tips & Tools
- Easy access on yeoandyeo.com
- Timely Updates



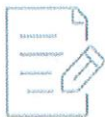
Client Training & Webinars

- Key topics
- Client empowerment & education
- Forum for compliance



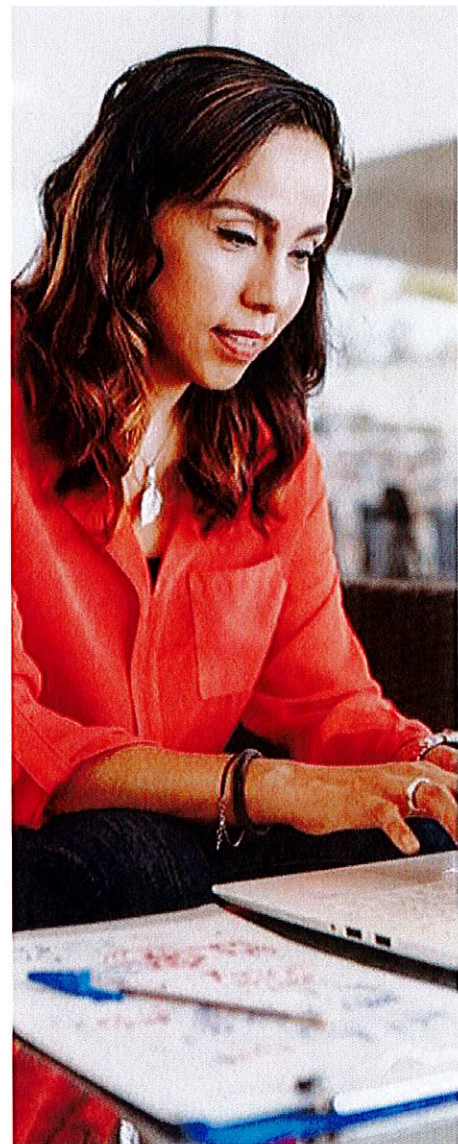
eAlerts

- Urgent information
- Changes, deadlines & need-to-know information
- Instant notifications



Blog

- Deep insight
- Timely perspectives
- Fresh analysis from thought leaders





A Focus on Government Audits.

The Yeo & Yeo Difference.

At Yeo & Yeo, we understand the complexity of state and federal compliance requirements. We also understand the importance of working with a partner you can trust. Our work in governmental audits goes beyond the technical; we want to maximize efficiency in a very human, very Yeo & Yeo way. The following sets us apart.

Exceptional People.

Expertise. Empathy. Enthusiasm. All of Yeo & Yeo's experts choose their career path through personal experience and interest making them extraordinarily dedicated to their work. Yeo & Yeo is known for its exceptional service, professional staff, and the enjoyable experience you will have while working with them.

Deep Experience.

Our statewide firm has 52 dedicated governmental auditors that provide services to organizations throughout Michigan. We have the knowledge and insight to recognize opportunities and identify specific areas of your organization that can be strengthened.

Timely Communication.

Our start to finish scheduling process ensures accurate pre-planning for a smooth transition. Our clients know what to expect when we arrive on site. We make it a priority to provide frequent updates and communication throughout the entire engagement.

Partner Involvement.

We maintain the same partners on engagements year after year, creating ongoing continuity and deep situational knowledge. Your dedicated partner-in-charge will be onsite and available to you during the audit. A concurring partner will provide a high-level overview for quality control.

A Passion for Community.

It's our passion to invest time, talent, and resources in the communities where we live, work, and play.



Thank You for Considering Yeo & Yeo.

We appreciate the opportunity to present this proposal and are committed to helping you achieve your goals. This is more than just a project for us; it's an opportunity to create an important relationship built on success.

Yeo & Yeo's Government Services was created for this exact purpose, and we look forward to the selection process. Beyond your engagement team, you will have access to our full Government audit team of experts. We would love for you to get to know them. Use the link below or scan the QR code to watch a video introducing our team.



Video link: yeoandyeo.com/government-services-engagement-team

If you have any questions or concerns or need clarifications, do not hesitate to contact me.

Let's thrive.

Alan D. Panter, CPA, CGFM
Principal, Yeo & Yeo
alan.panter@yeoandyeo.com



PATRON BEHAVIOR POLICY

I. Introduction.

The Ferndale Area District Library (the “Library”) is open for specific and designated civic, educational, and cultural uses, including reading, studying, writing, participating in scheduled Library programs, and using Library materials. In order to provide resources and services to all people who visit the Library facilities in an atmosphere of courtesy, respect, and excellent service, the Library Board has adopted this Patron Behavior Policy. The purpose of the Patron Behavior Policy (“Policy”) is to assist the Library in fulfilling its mission as a community resource enriching life, stimulating intellectual curiosity, fostering literacy, and encouraging an informed citizenry.

The following rules of conduct shall apply to all buildings and all branches – interior and exterior – and all grounds controlled and operated by the Library (“Library facilities”) and to all persons entering in or on the premises, unless otherwise specified.

II. Rules for a Safe Environment.

- A. Violations of Law. Committing or attempting to commit an activity in violation of federal, state, or local law, ordinance, or regulation (including but not limited to assault, indecent exposure, larceny, removing Library material from the property without authorization through the approved lending procedures, vandalism or copyright infringement) is prohibited.
- B. Weapons. Carrying guns, pistols, or other weapons, except as specifically permitted and exempt from local regulation by law, is prohibited.
- C. Alcohol; Drugs. Possessing, selling, distributing, or consuming any alcoholic or intoxicating beverage, illegal drug, or drug paraphernalia is prohibited; provided that alcohol may be permitted at certain Library-sponsored events if specifically approved by the Library. Persons noticeably under the influence of any controlled substance or alcoholic or intoxicating liquor are not allowed on Library property.
- E. Recreational Equipment and Personal Transport Devices. Use of skateboards, rollerblades, roller skates, or other wheeled form of recreational equipment is not allowed in the Library or on Library property. Library patrons must park bicycles or other recreational vehicles only in authorized areas. Wheelchairs, scooters, strollers, and other power-driven mobility devices are permitted by those individuals with disabilities in accordance with Library rules, unless a particular type of device cannot be accommodated because of legitimate safety requirements.

- F. No Blocking of Doors, Aisles or Entrances. All doors, aisles and entrances must remain obstacle-free. This includes a prohibition of running power cords across aisles or other areas that are used for walking.
- G. Animals. Animals are not permitted in the Library other than service animals (as defined by law) for those individuals with disabilities, those used in law enforcement or for Library programming.
- H. Incendiary devices. The use of incendiary devices, such as candles, matches, and lighters, is prohibited inside the Library.
- I. Staff Only Areas. Patrons shall not be permitted in any areas designated as "staff only" unless otherwise permitted by the Library Director. Patrons are not allowed to enter behind service desks, including Circulation, Reference, and Youth Services.
- J. School Groups. School groups using the Library must have approval of the Library Director and must have a teacher and other appropriate staff present to ensure that the students use the Library in conformance with these rules.

III. Rules for Personal Behavior.

- A. Personal Property. Personal property brought into the Library is subject to the following:
 - 1. The Library staff may limit the number and size of parcels carried into the Library.
 - 2. The Library is not responsible for personal belongings left unattended and Library staff is not permitted to guard or watch personal belongings.
 - 3. The Library does not guarantee storage for personal property.
 - 4. Personal possessions must not be left unattended or take up seating or space if needed by others.
- B. Food and Beverages. Food and beverages are only permitted in designated areas.
- C. Unauthorized Use. Patrons must leave the Library promptly at closing time and may not be in the Library when it is not open to the public. Further, any patron whose privileges to use the Library have been denied may not enter the Library. Any patron whose privileges have been limited may not use the Library in any manner that conflicts with those limits placed on the patron by the Library Director, his/her/their designee, or the Library Board.
- D. Engaging in Proper Library Activities. Patrons shall be engaged in activities associated with the use of the Library while in the building or on Library property.

Patrons not engaged in reading, studying, writing, utilizing library services, participating in scheduled Library programs, or using Library materials may be required to leave the building and shall not remain on Library property.

- E. Considerate Use. The following behavior is prohibited in the Library or on Library property:
1. Spitting;
 2. Running, pushing, shoving, fighting, throwing items, provoking a fight or other unsafe physical behavior;
 3. Climbing on furniture;
 4. Using obscene or threatening language or gestures;
 5. Engaging in sexual behavior (1) that is a violation of the law, (2) which can reasonably be expected to disturb Library users or staff while such staff or patrons are in the Library or on Library property, or (3) that interferes with the Library patrons' use of the Library or the ability of the staff person to do his/her/their job.
 6. Engaging in physical and/or verbal harassment of patrons or staff.
- F. Panhandling or Soliciting. Panhandling or soliciting Library staff or patrons for money, products, or services inside the Library or on Library property is prohibited. Sales of products or services that are incidental to Library programming may be permitted if approved in advance by the Library Director.
- G. Interference with Staff. Patrons may not interfere with the staff's performance of duties in the Library or on Library property. This includes engaging in conversation or behavior that monopolizes or forces the attention of staff for an inappropriate period of time, inappropriate personal comments, sexual advances, or physical and/or verbal harassment.
- H. Campaigning, Petitioning, Interviewing and Similar Activities. As a limited public forum, the Library reserves the right to regulate the time, place, and manner for campaigning, petitioning, interviewing, survey-taking, pamphleteering, canvassing and soliciting on Library grounds as follows:
1. Campaigning, petitioning, interviewing, survey-taking, pamphleteering, canvassing, and soliciting are prohibited inside the Library building.
 2. Campaigning, petitioning, interviewing, survey-taking, pamphleteering, canvassing, and soliciting outside the Library building but on Library property are subject to the following requirements:
 - a. Persons or groups are requested to sign in with the designated Person in Charge in advance.

- b. Use of the Library property does not indicate the Library's opposition or endorsement of the candidate or issue that is the subject of the petition, interview, campaign or discussion.
 - c. Permitted areas for campaigning, petitioning, interviewing, survey-taking, pamphleteering, canvassing and soliciting outside of the Library building shall be limited to areas 15 feet from all entrances.
 - d. No person shall block ingress or egress from the Library building.
 - e. Permitted times will be limited to the operating hours of the Library.
 - f. Campaign material, literature or petitions may not be brought into the Library, posted at the Library or left on Library property.
- I. Sales. Selling merchandise on Library property without prior permission from the Library Director is prohibited.
- J. Distributions; Postings. Distributing or posting printed materials/literature on Library property not in accordance with Library policy is prohibited.
- K. Restrooms. Misuse of restrooms, including activities that damage fixtures and/or plumbing, and sexual activity is prohibited. Unless a parent or guardian is assisting a child or a patron is assisting a person with a disability, there shall only be one person to a stall. Library materials may not be taken into restrooms.
- L. Harassment. Staring, photographing, video recording, audio recording, following, stalking, harassing, arguing with, threatening, talking or behaving in a manner (1) which can reasonably be expected to disturb Library users or staff while such staff or patrons are in the Library or on Library property; (2) that interferes with the Library patrons' use of the Library or the ability of the staff person to do his or her job is prohibited; (3) would create or may result in a hostile work environment for Library staff; and/or (4) that violates Michigan law.
- M. Loud Noise. Producing or allowing any loud, unreasonable, or disturbing noises that interfere with other patrons' use of the Library or which can be reasonably expected to disturb other persons or have the intent of annoying other persons, including yelling, cheering, talking (with others or in monologues) or noises from electronic, entertainment, and communication devices, such as cell phones, tablets, headphones, and radio, is prohibited. Patrons may use headphones or earbuds but at a volume that cannot be heard by other Library patrons or staff.

Adults may read aloud to children in the Youth Area, provided that they are reading in a voice that would not reasonably disturb others.

- N. Odor. Offensive odor, including but not limited to body odor due to poor personal hygiene, overpowering perfume or cologne, or odors from items brought into the Library, that causes a nuisance is prohibited. (For example, if the patron's odor

interferes with staff or other patrons' use of the Library, the patron violates this Policy).

O. Phones. Phone calls are prohibited in the Library, except in the lobby. Those patrons desiring to use phones to place or receive calls must use the phones outside of the Library building or in the Library's lobby. Phones shall be placed on silent or vibrate mode upon entering the Library. If a patron is unable to go to the lobby, the call should be kept short and spoken quietly.

P. Library Policies. Patrons must adhere to all Library Policies.

Tables or Structures on Library Property. No person may use or set up a table, stand, sign or similar structure on Library property. This does not apply to Library-sponsored or co-sponsored events.

Q. Smoking; Tobacco or Marijuana Use. Smoking, assembling, or using e-cigarettes, vaping, electronic nicotine delivery systems or chewing tobacco is prohibited on Library property. Using, or smoking marijuana on Library property is also prohibited.

R. Shirts and Shoes. Shirts and shoes are required for health reasons and must be always worn inside the Library and on Library property. An exception may be made in the play area of the Kids' Corner.

S. Photography. All patrons must seek permission from the Library Director or designee before taking photos or filming at the Library, unless attending a meeting that is open to the public under the Open Meetings Act. Official identification must be shown. Unattended children may not have their pictures taken. Patrons should seek permission from other patrons before taking their photo, or from the parents or guardians of children 17 and under.

T. Manipulating Library Property. Manipulating library displays, shelving, furniture, or other library property in a manner that is outside of regular library use is prohibited.

IV. Rules for the Use and Preservation of Library Materials and Property.

A. Care of Library Property. Patrons must not deface, vandalize, damage or improperly use or improperly remove Library materials, equipment, furniture, or buildings. Patrons shall not load or install any programs or software on Library computers. Patrons shall be responsible to reimburse the Library for costs incurred by the Library for violating this provision. Patrons shall not cause damage by returning books containing bedbugs or bringing bedbugs into the Library.

B. Internet Use. Patrons must abide by established time limitations and all other provisions of the Library Internet Use Policy.

C. Equipment. Library staff computers are for staff use only.

- D. Authorized Lending. Library materials may only be removed from the premises with authorization through established lending procedures.

DRAFT

V. Violation and Appeal Section

Violations and appeals of this Policy shall be processed according to the Library Violations and Appeal Policy.

Adopted September 15, 2022

DRAFT

Balance Sheet

Ferndale Area District Library
As of March 31, 2024

MAR 31, 2024

Assets

Current Assets

Cash and Cash Equivalents

Capital Projects Account	449,205.16
General Account	937,010.48
Total Cash and Cash Equivalents	1,386,215.64

Total Current Assets	1,386,215.64
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Total Assets	1,386,215.64
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Liabilities and Equity

Liabilities

Current Liabilities

Accounts Payable	660.77
Total Current Liabilities	660.77

Total Liabilities	660.77
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Equity

Current Year Earnings	450,391.99
Retained Earnings	935,162.88
Total Equity	1,385,554.87

Total Liabilities and Equity	1,386,215.64
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Income Statement (Profit and Loss)

Ferdale Area District Library

For the month ended March 31, 2024

	MAR 2024	FEB 2024	JAN 2024	DEC 2023	NOV 2023	OCT 2023	SEP 2023	YEAR TO DATE
Income								
404.000 - Voted Property Taxes	35,315.91	58,764.13	56,806.87	92,090.39	42,036.86	26,846.40	94,912.06	2,345,330.73
404.001 - Voted Property Taxes - Personal	-	-	-	-	-	41,374.24	-	41,374.24
567.000 - Library State Aid	-	-	-	-	-	-	-	9,798.28
607.000 - Fees for Services	50.00	225.00	50.00	225.00	225.00	-	25.00	950.00
627.000 - Charge for Services	1,053.19	573.93	1,240.77	459.46	347.92	899.59	395.42	6,281.34
645.000 - Print Sales & Copies	981.75	1,256.80	1,385.80	11.20	443.40	1,389.15	7.85	7,073.10
656.000 - Other Fees & Fines	-	-	-	-	25,740.81	-	-	25,740.81
660.000 - Fines & Forfeitures	208.63	339.26	346.82	280.74	320.73	145.59	48.25	1,895.00
675.001 - Individual Donations & Honorariums	270.00	4.18	13.75	3.50	1,351.80	130.98	1.63	1,886.36
675.002 - Contributions from Library Friends	-	-	-	546.52	-	-	-	1,546.52
675.004 - Library Board Fundraising	-	-	-	174.00	-	-	-	174.00
693.000 - Sale of Property	69.00	877.88	88.99	800.58	805.26	103.34	-	2,904.02
695.000 - Miscellaneous Income	-	-	-	7,172.81	-	-	-	7,172.81
930.101 - Contributions from General Fund	-	(450.00)	(107,550.84)	-	-	-	-	(108,000.84)
Total Income	37,948.48	61,591.18	(47,617.84)	101,764.20	71,271.78	70,889.29	95,390.21	2,344,130.77
Gross Profit	37,948.48	61,591.18	(47,617.84)	101,764.20	71,271.78	70,889.29	95,390.21	2,344,130.77
Operating Expenses								
706.001 - Salaries - Full-time	47,700.50	46,947.03	67,840.71	63,320.12	76,830.80	49,738.96	50,011.62	485,624.06
706.002 - Salaries - Part-time	15,642.71	15,162.37	16,216.48	25,495.43	18,794.51	13,490.13	13,017.79	138,241.79
706.003 - Salaries - Subs	1,931.31	1,741.39	1,441.22	1,242.23	1,876.84	1,694.14	1,542.60	14,239.33
715.001 - Social Security - Employee	5,332.44	5,251.16	7,314.91	7,529.80	10,437.36	2,566.33	5,170.39	52,204.49
715.002 - Social Security - Employer	5,332.39	5,251.14	7,314.85	7,529.78	10,437.17	2,566.91	5,170.37	52,203.95
716.100 - Health Insurance	7,542.36	7,195.70	8,860.27	8,860.27	7,974.74	7,974.74	7,974.74	80,876.29

Income Statement (Profit and Loss)

	MAR 2024	FEB 2024	JAN 2024	DEC 2023	NOV 2023	OCT 2023	SEP 2023	YEAR TO DATE
717.000 - Life Insurance - EE	584.10	718.60	718.60	483.65	648.01	648.01	648.01	5,745.00
718.000 - Pension-ICMA-RC 401	2,572.19	8,979.30	4,733.00	2,056.31	1,487.13	6,114.95	4,065.66	37,959.82
720.001 - Medicare - Employee	1,247.14	1,228.08	1,710.77	1,761.02	2,440.98	600.30	1,209.25	12,209.16
720.002 - Medicare - Employer	1,247.13	1,228.11	1,710.73	1,761.04	2,440.98	600.34	1,209.21	12,209.16
721.001 - Federal Income Tax - Employee	5,946.68	5,689.53	13,440.96	12,329.62	12,561.84	3,031.44	6,105.69	69,953.54
722.001 - MI Income Tax - Employee	3,199.28	3,146.57	4,555.43	4,494.33	6,009.85	1,475.15	2,961.41	30,786.25
722.002 - MI Unemployment - Employer	-	-	-	-	-	1,980.00	-	1,980.00
723.001 - Local Income Tax - Employee	99.84	99.84	99.84	148.20	195.64	48.91	97.82	964.77
725.000 - Workers Compensation	-	-	-	-	-	-	-	985.00
730.000 - Postage, Mail Processing	2,101.56	660.00	-	2,166.78	-	-	-	7,095.12
740.000 - Operating Supplies	2,777.69	3,585.08	2,397.44	2,167.49	2,227.43	2,829.59	3,362.33	25,794.46
742.000 - Books	7,275.24	8,833.48	5,156.87	6,788.51	8,547.41	7,119.95	7,514.58	58,576.69
743.000 - Periodicals	56.00	-	516.03	56.00	6,461.64	910.97	126.00	8,516.67
745.000 - Audio-Visual, Video	2,513.24	2,441.47	2,009.48	3,223.09	3,508.07	2,294.87	2,015.30	21,476.44
746.000 - Other Non Book	7,355.69	6,286.09	11,153.78	9,360.06	6,315.10	7,779.95	11,317.66	75,068.55
748.000 - Materials Processing Supplies	226.63	460.39	145.20	-	540.42	1,118.79	367.69	3,557.04
775.000 - Repair & Maintenance	-	948.00	4,157.00	703.70	3,046.00	3,321.77	443.85	16,596.27
802.000 - Audit/Actuarial Fees	-	-	6,825.00	-	-	-	-	6,825.00
803.000 - The Library Network	2,158.74	9,387.84	2,208.92	-	-	19,456.28	972.80	46,060.64
818.000 - Contractual Services	10,136.14	8,244.12	7,576.32	16,909.39	7,017.76	17,577.97	3,535.97	86,183.58
853.000 - Phone/Communications	541.57	541.57	541.61	541.61	541.61	537.57	537.53	4,858.01
885.000 - Special Programs	1,313.75	2,362.08	1,324.45	605.68	2,665.97	1,420.13	2,093.97	17,613.33
900.000 - Printing & Publishing	6,137.72	20.00	3,838.03	36.00	135.64	361.29	5,808.92	16,382.60
914.000 - Liability Insurance	38.00	-	-	-	-	(1,320.00)	-	14,631.00
920.000 - Utilities	4,675.41	4,343.79	3,882.47	4,818.35	2,575.48	2,273.93	2,811.02	31,334.91
931.000 - Facilities Maintenance	2,635.50	3,132.06	2,829.74	2,450.00	2,967.52	2,510.50	3,110.50	25,502.84
943.000 - Equipment Rental Alloc.- General Fund Motor Pool	943.82	622.52	622.52	999.26	594.36	624.36	910.60	6,536.16
956.000 - Miscellaneous	87.00	87.00	100.75	73.25	337.00	87.00	87.00	991.75

Income Statement (Profit and Loss)

	MAR 2024	FEB 2024	JAN 2024	DEC 2023	NOV 2023	OCT 2023	SEP 2023	YEAR TO DATE
957.000 - Training/Education	(297.60)	2,335.00	2,810.76	193.88	3,964.30	6,900.36	1,065.00	17,651.31
958.000 - Memberships & Dues	710.93	1,056.16	1,505.28	261.00	70.00	367.76	85.00	5,403.80
965.401 - Contributions to Capital Fund	-	(450.00)	(107,550.84)	-	-	-	-	(108,000.84)
970.000 - County Delinquent Tax Chargeback	-	-	-	-	-	950.00	-	950.00
977.000 - Capital Outlay	-	450.00	950.00	32,016.02	43,358.00	17,996.50	5,100.00	108,000.84
992.000 - Debt Svc- Prncpal	345,000.00	-	-	-	-	-	-	345,000.00
996.000 - Interest Expense	27,475.00	-	-	-	-	27,475.00	-	54,950.00
Total Operating Expenses	522,240.10	157,985.47	88,958.58	220,390.87	247,009.56	215,125.45	150,450.28	1,893,738.78
Operating Income	(484,291.62)	(96,394.29)	(136,576.42)	(118,626.67)	(175,737.78)	(144,236.16)	(55,060.07)	450,391.99
Net Income	(484,291.62)	(96,394.29)	(136,576.42)	(118,626.67)	(175,737.78)	(144,236.16)	(55,060.07)	450,391.99

**FY 2024 Budget
Ferndale Area District Library**

General Fund - 101

March 2024

**FY 2024
YTD
as of 3/31/2024**

**FY 2024
Budget
Amended
1/18/2024**

Revenue

101-271-404.000 - Voted Property Taxes	\$ 35,316	\$ 2,345,331	\$ 2,384,162
101-271-404.001 - Voted Property Taxes - Personal	\$ -	\$ 41,374	\$ 41,350
101-271-567.000 - Library State Aid	\$ -	\$ 9,798	\$ 19,323
101-271-581.000 - Grants	\$ -	\$ -	\$ -
101-271-607.000 - Fees for Services	\$ 50	\$ 950	\$ 750
101-271-627.000 - Charge for Services	\$ 1,053	\$ 6,281	\$ 7,000
101-271-645.000 - Print Sales & Copies	\$ 982	\$ 7,073	\$ 7,600
101-271-656.000 - Other Fees & Fines	\$ -	\$ 25,741	\$ 25,700
101-271-660.000 - Fines & Forfeitures	\$ 209	\$ 1,895	\$ 1,800
101-271-675.001 - Individual Donations & Honorariums	\$ 270	\$ 1,886	\$ 2,000
101-271-675.002 - Contributions from Library Friends	\$ -	\$ 1,547	\$ 4,500
101-271-675.003 - Special Event Proceeds	\$ -	\$ -	\$ -
101-271-675.004 - Library Board Fundraising	\$ -	\$ 174	\$ 300
101-271-693.000 - Sale of Property	\$ 69	\$ 2,904	\$ 3,500
101-271-695.000 - Miscellaneous Income	\$ -	\$ 7,177	\$ 7,100
101-271-699.401 - Contributions from Capital Fund	\$ -	\$ -	\$ -
101-271-930.101 - Contributions from General Fund	\$ -	\$ (108,001)	\$ -
Total Revenue	\$ 37,948	\$ 2,344,131	\$ 2,505,085

General Fund - 101

March 2024

**FY 2024
YTD
as of 3/31/2024**

**FY 2024
Budget
Amended
1/18/2024**

Expenses

101-271-706.001 - Salaries - Full-time	\$ (47,701)	\$ (485,624)	\$ (694,550)
101-271-706.002 - Salaries - Part-time	\$ (15,643)	\$ (138,242)	\$ (210,000)
101-271-706.003 - Salaries - Subs	\$ (1,931)	\$ (14,239)	\$ (19,000)
101-271-715.001 - Social Security - Employee	\$ (5,332)	\$ (52,204)	\$ (70,000)
101-271-715.002 - Social Security - Employer	\$ (5,332)	\$ (52,204)	\$ (70,000)
101-271-716.100 - Health Insurance	\$ (7,542)	\$ (80,876)	\$ (120,000)
101-271-717.000 - Life Insurance - EE	\$ (584)	\$ (5,745)	\$ (8,500)
101-271-718.000 - Pension- ICMA-RC 401	\$ (2,572)	\$ (37,960)	\$ (55,000)
101-271-720.001 - Medicare - Employee	\$ (1,247)	\$ (12,209)	\$ (16,000)
101-271-720.002 - Medicare - Employer	\$ (1,247)	\$ (12,209)	\$ (16,000)
101-271-721.001 - Federal Income Tax - Employee	\$ (5,947)	\$ (69,954)	\$ (90,000)
101-271-722.001 - MI Income Tax - Employee	\$ (3,199)	\$ (30,786)	\$ (43,380)
101-271-722.002 - MI Unemployment - Employer	\$ -	\$ (1,980)	\$ (1,980)
101-271-723.001 - Local Income Tax - Employee	\$ (100)	\$ (965)	\$ (1,300)
101-271-725.000 - Workers Compensation	\$ -	\$ (985)	\$ (1,200)
101-271-730.000 - Postage, Mail Processing	\$ (2,102)	\$ (7,095)	\$ (8,000)
101-271-740.000 - Operating Supplies	\$ (2,778)	\$ (25,794)	\$ (34,000)
101-271-742.000 - Books	\$ (7,275)	\$ (58,577)	\$ (95,600)
101-271-743.000 - Periodicals	\$ (56)	\$ (8,517)	\$ (10,000)
101-271-745.000 - Audio-Visual, Video	\$ (2,513)	\$ (21,476)	\$ (33,495)
101-271-746.000 - Other Non Book	\$ (7,356)	\$ (75,069)	\$ (105,000)

General Fund - 101

March 2024

**FY 2024
YTD
as of 3/31/2024**

**FY 2024
Budget
Amended
1/18/2024**

101-271-748.000 - Materials Processing Supplies	\$ (227)	\$ (3,557)	\$ (8,000)
101-271-775.000 - Repair & Maintenance	\$ -	\$ (16,596)	\$ (32,000)
101-271-802.000 - Audit/Actuarial Fees	\$ -	\$ (6,825)	\$ (6,825)
101-271-803.000 - The Library Network	\$ (2,159)	\$ (46,061)	\$ (55,000)
101-271-818.000 - Contractual Services	\$ (10,136)	\$ (86,184)	\$ (80,000)
101-271-853.000 - Phone/Communications	\$ (542)	\$ (4,858)	\$ (7,000)
101-271-885.000 - Special Programs	\$ (1,314)	\$ (17,613)	\$ (35,000)
101-271-900.000 - Printing & Publishing	\$ (6,138)	\$ (16,383)	\$ (24,000)
101-271-914.000 - Liability Insurance	\$ (38)	\$ (14,631)	\$ (14,600)
101-271-920.000 - Utilities	\$ (4,675)	\$ (31,335)	\$ (44,000)
101-271-931.000 - Facilities Maintenance	\$ (2,636)	\$ (25,503)	\$ (40,000)
101-271-943.000 - Equipment Rental	\$ (944)	\$ (6,536)	\$ (8,400)
101-271-956.000 - Miscellaneous	\$ (87)	\$ (992)	\$ (1,500)
101-271-957.000 - Training/Education	\$ 298	\$ (17,651)	\$ (28,000)
101-271-958.000 - Memberships & Dues	\$ (711)	\$ (5,404)	\$ (9,000)
101-271-960.000 - County Delinquent Tax Chargeback	\$ -	\$ (950)	\$ (950)
101-271-965.401 - Contributions to Capital Fund	\$ -	\$ 108,001	\$ -
101-271-977.000 - Capital Outlay	\$ -	\$ (108,001)	\$ -
101-271-992.000 - Debt Svc- Principal	\$ (345,000)	\$ (345,000)	\$ (345,000)
101-271-994.000 - Interest Expense	\$ (27,475)	\$ (54,950)	\$ (54,950)
Total Expenses	\$ (522,240)	\$ (1,893,739)	\$ (2,497,230)

Net Income / (Loss): \$ (484,292) \$ 450,392 \$ 7,855

Fund Balance Change: \$ 7,855

Fund Balance at the Beginning of the FY: \$ 365,825

Fund Balance at the End of the FY: \$ 373,680

FY 2024 Budget
Ferndale Area District Library

Capital Projects Fund - 401	March 2024	FY 2024 YTD as of 03/31/2024	FY 2024 Budget
Revenue			
401-271-699.101 - Contributions from General Fund	\$0.00	\$0.00	\$0.00
Total Revenue	\$0.00	\$0.00	\$0.00

Capital Projects Fund - 401	March 2024	FY 2024 YTD as of 3/31/2024	FY 2024 Budget
Expenses			
401-271-965.101 - Contributions to General Fund	\$0.00	(\$108,000.84)	\$0.00
401-271-977- Capital Outlay	\$0.00	\$0.00	(\$300,000.00)
Total Expenses	\$0.00	(\$108,000.84)	(\$300,000.00)
Capital Fund Balance Change:	\$0.00	-\$108,000.84	-\$300,000.00
Capital Fund Balance at the Beginning of the FY:		\$557,206.00	\$557,206.00
Capital Fund Balance at the End of the FY:		\$449,205.16	\$257,206.00

Income Statement (Profit and Loss)

Ferndale Area District Library
For the month ended March 31, 2024

	MAR 2024	MAR 2023	MAR 2022
Income			
404.000 - Voted Property Taxes	35,315.91	41,215.71	17,376.54
607.000 - Fees for Services	50.00	25.00	25.00
627.000 - Charge for Services	1,053.19	1,423.84	1,094.24
645.000 - Print Sales & Copies	981.75	348.51	133.10
660.000 - Fines & Forfeitures	208.63	88.00	43.25
673.000 - Sale of Property (pre-FYE2022)	-	-	136.99
675.001 - Individual Donations & Honorariums	270.00	207.92	1.05
693.000 - Sale of Property	69.00	54.99	-
695.000 - Miscellaneous Income	-	0.01	0.75
Total Income	37,948.48	43,363.98	18,810.92
Gross Profit			
	37,948.48	43,363.98	18,810.92
Operating Expenses			
706.001 - Salaries - Full-time	47,700.50	44,717.93	35,338.27
706.002 - Salaries - Part-time	15,642.71	12,780.20	9,963.48
706.003 - Salaries - Subs	1,931.31	1,679.06	1,036.03
715.001 - Social Security - Employee	5,332.44	4,807.65	3,805.05
715.002 - Social Security - Employer	5,332.39	4,807.69	3,804.99
716.100 - Health Insurance	7,542.36	7,829.29	7,995.11
717.000 - Life Insurance - EE	584.10	648.01	297.82
718.000 - Pension- ICMA-RC 401	2,572.19	3,815.32	4,004.32
720.001 - Medicare - Employee	1,247.14	1,124.40	889.85
720.002 - Medicare - Employer	1,247.13	1,124.41	889.92
721.001 - Federal Income Tax - Employee	5,946.68	6,815.21	4,652.45
722.001 - MI Income Tax - Employee	3,199.28	2,915.80	2,198.73
723.001 - Local Income Tax - Employee	99.84	95.42	-
730.000 - Postage, Mail Processing	2,101.56	-	-
740.000 - Operating Supplies	2,777.69	1,638.71	1,993.60
742.000 - Books	7,275.24	6,138.01	6,517.79
743.000 - Periodicals	56.00	182.00	(29.44)
745.000 - Audio-Visual, Video	2,513.24	2,280.96	2,233.75
746.000 - Other Non Book	7,355.69	7,317.09	10,521.88
748.000 - Materials Processing Supplies	226.63	252.86	1,069.33
775.000 - Repair & Maintenance	-	986.94	2,922.10
803.000 - The Library Network	2,158.74	2,311.44	2,447.78
818.000 - Contractual Services	10,136.14	18,683.06	17,572.71
853.000 - Phone/Communications	541.57	540.49	-

Income Statement (Profit and Loss)

	MAR 2024	MAR 2023	MAR 2022
873.000 - Training/Education (pre-FYE2022)	-	-	888.92
885.000 - Special Programs	1,313.75	1,961.13	2,299.25
900.000 - Printing & Publishing	6,137.72	5,815.92	5,485.49
914.000 - Liability Insurance	38.00	-	-
920.000 - Utilities	4,675.41	4,526.90	1,913.11
931.000 - Facilities Maintenance	2,635.50	2,505.00	2,505.00
943.000 - Equipment Rental Alloc.- General Fund Motor Pool	943.82	720.59	568.76
956.000 - Miscellaneous	87.00	73.25	70.00
957.000 - Training/Education	(297.60)	1,956.50	-
958.000 - Memberships & Dues	710.93	288.00	28.33
977.000 - Capital Outlay	-	150.00	15,523.27
992.000 - Debt Svc- Principal	345,000.00	-	310,000.00
996.000 - Interest Expense	27,475.00	-	37,000.00
Total Operating Expenses	522,240.10	151,489.24	496,407.65
Operating Income	(484,291.62)	(108,125.26)	(477,596.73)
Net Income	(484,291.62)	(108,125.26)	(477,596.73)



4/18/2024

**FADL Board of Directors
Request for Board Action**

From: Jenny Marr

Subject: Board Calendar of Events 2024 – Updated April 2024

Summary:

Here are some recurring annual events and deadlines for the Board calendar in 2022:

January:

*Mid-Year Budget Amendments (complete)

February:

*Due: Feb. 1st, Annual State Library Survey (complete)

*Send of RFP for Audit Services (complete)

March:

*Board Offices and Committee Chairs (complete)

April:

*FY 2025 draft budget presented to board (in process)

*Publish May Budget Hearing notice in Newspaper (in process)

*Select audit services for FY 25-27 (in process)

*Select bid for interior remodel work (in process)

*Staff presentation: Everett Pine, Head of Youth Services

May:

*FY 2025 Budget Hearing

*Strategic Planning Quarterly Review

*Staff Presentation: Jeff Milo, Marketing Coordinator

June:

*Due: L-4029 signed millage tax rate form to Oakland County & City of Ferndale

*Final budget amendments for FY 2024

*Approve renewal of Library General Property & Liability Insurance policy for FY 2024

*Staff Presentation: TBD

July:

*Begin new FY 2023

*Staff Presentation: TBD

August:

- *Library Board meeting August 8, 2024 due to Dream Cruise
- * Due: Petition Filing Deadline for Board of Directors: August 13, 2022 by 4:00 p.m.
- * Staff Presentation: Erin Luetz, Youth Services Librarian

September:

- *Strategic Plan Quarterly Review

October:

- *Conduct the annual library financial audit
- *MLA Annual Conference (Traverse City) October 16-18

November:

- *Library Director Personnel Review – Director submits self-evaluation
- *November 5 – General Election

December:

- *Presentation of library audit
- *Due: Audit must be filed with the State of Michigan by December 31 (auditor files, Director Wright verifies)
- *Due: Annual continuing disclosure paperwork for the library bond must be filed by December 31 (Director Wright works with PFM Financial to file)

Recommended Action:

No action needed, informational only. Additional events will be added throughout the year.