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ASSISTANT DIRECTOR
Kricket Hoekstra

BOARD
Meghan Evoy
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Jonathan Ross
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

January 16, 2025 - 6:00 PM

Board Meeting

1. Call to order
2. Roll call
3. Approval of agenda
4. Audit presentation – virtual by Gabridge and Company
5. Minutes: Approve December 12, 2024 regular meeting
Minutes: Approve December 28, 2024 special meeting
6. Public comment – *Total time not to exceed 30 minutes, 3 minutes per speaker*
7. Board Offices
8. Director’s report: Drew Macaulay
9. Acceptance of expenditures and finance reports for the month of December 2024
10. Budget amendments
11. Corrective Action Plan
12. Board Calendar of Events
13. Revision to 2025 Board Calendar – Juneteenth
14. Committee Chairs and Members
15. Committee reports
 - A. Art & Exhibitions – Erin
 - B. Friends of the FPL – Kelly
 - D. Finance – Kevin
 - E. Personnel –
 - F. Schools – Meghan
16. Review action items
17. Announcements/comments from board members
18. 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.)

Ferndale

AREA DISTRICT LIBRARY



**FERNDALE AREA DISTRICT LIBRARY
OAKLAND COUNTY, MICHIGAN
ANNUAL FINANCIAL REPORT
YEAR ENDED JUNE 30, 2024**

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INDEPENDENT AUDITOR'S REPORT

To the Library Board
Ferndale Area District Library
Ferndale, Michigan

Opinions

We have audited the accompanying financial statements of the governmental activities and each major fund of the Ferndale Area District Library (the "Library"), as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the Library's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the Library, as of June 30, 2024, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Library and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Library's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing

standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Library's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Library's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and the budgetary comparison information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Gabridge & Company

Gabridge & Company, PLC
Grand Rapids, Michigan
December 23, 2024

Management's Discussion and Analysis

Ferndale Area District Library
Management's Discussion and Analysis
June 30, 2024

As management of the Ferndale Area District Library, we offer readers of the Ferndale Area District Library's (the "Library") financial statements this narrative overview and analysis of the financial activities of the Library for the year ended June 30, 2024. We encourage readers to consider the information presented here in conjunction with the financial statements as a whole.

Financial Highlights

- The assets of the Library exceeded its liabilities at the close of this fiscal year by \$3,530,991 (shown as *net position*). Of this amount \$830,898 (*unrestricted net position*) may be used to meet the Library's ongoing services and obligations.
- During the year, the Library received \$2,536,436 in revenues and incurred \$2,367,979 in expenses, resulting in an increase in net position of \$168,457.
- The general fund increased its fund balance by \$88,072 during the year for an ending fund balance of \$466,028.
- At the end of the current fiscal year, unassigned fund balance for the general fund was \$458,856, or 17 percent of the general fund's total expenditures.

Overview of the Financial Statements

The Library's financial statements consist of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. The report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide Financial Statements. The *government-wide financial statements* are designed to provide a broad overview of the Library's financial position. They are presented using a method of accounting that is similar to a private sector business.

The *statement of net position* presents information on all of the Library's assets and liabilities, with the difference being reported as the net position. Over time, increases or decreases in net position can serve as a useful indicator of whether the financial position of the Library is improving or deteriorating.

The *statement of activities* presents information showing how the Library's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will result in cash flows in future fiscal periods (e.g., earned but unused vacation leave).

Fund Financial Statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Each fund is operated similar to a completely separate entity, with its own set of balancing accounts. The Library uses fund accounting to ensure compliance with finance-related legal requirements.

Governmental Funds. The Library's basic services are reported in the governmental funds. Governmental funds account for essentially the same functions as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. This is known as the modified accrual system of accounting. Under this reporting system, capital items, debt payments, and certain other items are treated differently than on the government-wide statements. These items are recorded in the government fund balance as expenditures. No depreciation is recorded on capital items. The balance sheet for governmental funds does not include any capital items or long-term debt. The general fund and the capital improvement fund are the only governmental funds for the Library.

The Library adopts an annual appropriated budget for its general fund. A budgetary comparison schedule has been provided for the general fund to demonstrate compliance with its budget.

Notes to the Financial Statements. The notes to the financial statements provide additional information that is essential to a complete understanding of the information provided in both the government-wide and the fund financial statements.

Other information. In addition to the basic financial statements and accompanying notes, this report further presents required supplementary information (RSI) that demonstrates compliance with the Library's budget.

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of overall financial position. In the case of the Library, assets exceeded liabilities by \$3,530,991 as of June 30, 2024.

	<u>2024</u>	<u>2023</u>
ASSETS		
<i>Current Assets</i>		
Cash and Investments	\$ 914,298	\$ 957,256
Receivables	2,283	-
Prepaid Items	7,172	12,131
Total Current Assets	<u>923,753</u>	<u>969,387</u>
<i>Noncurrent Assets</i>		
Capital Assets not being Depreciated	27,132	-
Capital Assets being Depreciated, net	3,862,447	3,994,805
Total Assets	<u>4,813,332</u>	<u>4,964,192</u>
LIABILITIES		
<i>Current Liabilities</i>		
Accounts Payable	13,782	16,219
Accrued Payroll	26,737	18,006
Accrued Interest	7,433	9,158
Current Portion of Compensated Absences	34,415	23,884
Current Portion of Long-term Debt	366,748	351,730
Total Current Liabilities	<u>449,115</u>	<u>418,997</u>
<i>Noncurrent Liabilities</i>		
Compensated Absences	10,488	10,111
Long-term Debt	822,738	1,172,550
Total Liabilities	<u>1,282,341</u>	<u>1,601,658</u>
NET POSITION		
Net Investment in Capital Assets	2,700,093	2,470,525
<i>Unrestricted</i>	830,898	892,009
Total Net Position	<u>\$ 3,530,991</u>	<u>\$ 3,362,534</u>

The largest portion of the Library's net position (\$2,700,093, or 76%) reflects its investment in capital assets (e.g., equipment, furniture, and library books), less any related outstanding debt that was used to acquire those assets. The Library uses these capital assets to provide a variety of services to its patrons. Accordingly, these assets are not available for future spending. Although the Library's investment in capital assets is reported net of related debt, it should be noted that the resources used to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

The remaining balance of \$830,898 is unrestricted and may be used to meet the Library's ongoing obligations to its patrons and creditors.

Total assets decreased by \$150,860, from \$4,964,192 in 2023 to \$4,813,332 in 2024. This reduction is primarily due to a decrease in capital assets, which declined by \$105,226. This

reduction reflects annual depreciation expense of \$362,509 and net disposals of \$10,594, partially offset by capital asset additions of \$267,877. Current assets also declined by \$45,634, largely driven by a \$42,958 decrease in cash and investments, resulting from operational activities that yielded a \$51,928 decrease in fund balance.

Total liabilities decreased by \$319,317, from \$1,601,658 in 2023 to \$1,282,341 in 2024. The most notable change was in long-term debt, which decreased by \$349,812, consistent with the annual principal repayment schedule. Current liabilities showed modest changes, including a \$2,437 decrease in accounts payable and an \$8,731 increase in accrued payroll. These fluctuations are reasonable and reflective of normal operating cycles. Accrued interest decreased by \$1,725, following the reduction in long-term debt. Collectively, these reductions in liabilities indicate the Library's ongoing efforts to reduce outstanding debt while maintaining consistent operational obligations.

The following schedule shows the Library's revenues, expenses, and changes in net position for the two most recent years:

	<u>2024</u>	<u>2023</u>
Program Revenues		
Charges for Services	\$ 34,252	\$ 28,154
Operating Grants and Contributions	7,885	9,100
Total Program Revenues	<u>42,137</u>	<u>37,254</u>
General Revenues		
Property Taxes	2,449,098	2,216,811
Unrestricted State Aid	19,460	19,158
Penal Fines	25,741	28,675
Total General Revenues	<u>2,494,299</u>	<u>2,264,644</u>
Total Revenues	<u>2,536,436</u>	<u>2,301,898</u>
Expenses		
Recreation and Culture	2,326,290	2,085,382
Interest on Long-term Debt	41,689	51,385
Total Expenses	<u>2,367,979</u>	<u>2,136,767</u>
Net Change in Net Position	<u>168,457</u>	<u>165,131</u>
Net Position at Beginning of Period	<u>3,362,534</u>	<u>3,197,403</u>
Net Position at End of Period	<u>\$ 3,530,991</u>	<u>\$ 3,362,534</u>

Significant changes in revenues

Total revenues increased by \$234,538, from \$2,301,998 in 2023 to \$2,536,436 in 2024. The largest contributor to this increase was property tax revenue, which rose by \$232,287 due to a 9.6% increase in taxable values within the Library's district. Charges for services also increased by \$6,098, primarily due to an uptick in Library services fees. Conversely, operating grants and contributions saw a slight decline of \$1,215, reflecting reduced grant funding. Penal fines also decreased modestly by \$2,934, likely due to lower fine collection during the year. Overall, the increase in property tax revenues was the most significant driver of total revenue growth.

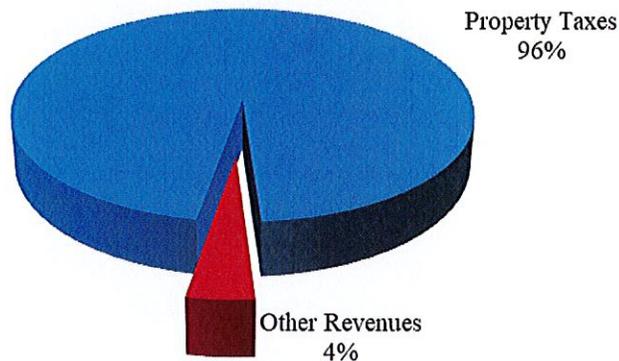
Significant changes in expenses

Total expenses rose by \$231,212, from \$2,136,767 in 2023 to \$2,367,979 in 2024. Library expenses increased by \$240,908, driven primarily by higher staffing costs, including \$159,548 in additional wages, payroll taxes, and benefits. Other contributors to the increase included higher costs for supplies and professional services, reflecting the Library's expanded operations and programming. The rise in expenses corresponds to the Library's efforts to enhance services and maintain operational capacity.

Governmental Activities

The following chart details the revenue sources for the governmental activities of the Library for the most recent fiscal year-end:

Governmental Activities Revenues



Salaries and payroll taxes were the largest expenses for the Library. The Library spent \$1,218,644 on salaries and payroll taxes, or 51 percent of the Library's total expenses. Another significant expense for the Library was depreciation expense of \$362,509, which represented another 15 percent of the total expenses within the Library during the year ended June 30, 2024.

Financial Analysis of the Government's Funds

The Library uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

General Fund

The general fund is the chief operating fund of the Library. At the end of the current fiscal year, unassigned fund balance of the general fund was \$458,856, while total fund balance increased to \$466,028. As a measure of the general fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total general fund expenditures. Unassigned

fund balance represents approximately 17.5% of total general fund expenditures, while total fund balance represents approximately 17.7% of that same amount.

The fund balance of the Library's general fund increased by \$88,072 during the current fiscal year. The most significant reason for the increase was a transfer in of \$140,000 from the capital projects fund, offset by a net deficit of \$91,544 between revenues and expenditures. The Board monitors the expenditures of the general fund closely to ensure that spending does not exceed the Library's available resources.

Capital Projects Fund

The capital projects fund, a major fund, decreased by \$140,000 during the current fiscal year for an ending fund balance of \$417,206. The reduction was entirely attributable to the \$140,000 transfer out to the general fund. This reflects the Library's strategic use of capital project resources to support operational needs while maintaining adequate reserves for future projects.

General Fund Budgetary Highlights

Original budget compared to final budget. Between the original and final amended budgets, total revenues and other financing sources increased by \$181,731, from \$2,490,685 to \$2,672,416. This increase was largely due to the inclusion of a \$140,000 transfer in from the capital projects fund, which was not part of the original budget. Additionally, projected property tax revenue was adjusted upward by \$26,799 based on revised assessments, and other revenues were increased by \$7,222 due to higher anticipated miscellaneous receipts. On the expenditures side, the budget for professional services increased by \$31,235, reflecting higher anticipated consulting costs, while building and equipment expenses were adjusted upward by \$93,140 to accommodate planned maintenance and upgrades.

Final budget compared to actual results. The final budget compared to actual results shows that the Library outperformed expectations, with total revenues and other financing sources exceeding the budget by \$43,499. This favorable variance was primarily driven by the inclusion of unanticipated lease issuance proceeds of \$39,616. Total expenditures came in \$3,204 under budget, with notable savings in fringe benefits (\$11,216) and utilities (\$1,796).

The Library had two expenditures over the amounts appropriated. First, an overage in building and equipment (\$39,616), which reflects the expenditure-side of the lease issuance allocation. And the second variance was \$519 related to telephone utility charges.

Capital Asset and Debt Administration

Capital Assets. The Library's investment in capital assets at year-end amounted to \$3,889,579 (net of accumulated depreciation). Capital assets of the Library include any items purchased that have an expected useful life of over one year and a cost of over \$3,000. The Library has invested in a broad range of capital assets. More information about the Library's capital assets can be found in the notes to the financial statements section of this document.

Long-term Debt. The Library had debt outstanding of \$1,189,486 as of June 30, 2024. More information on this long-term debt can be found in the notes to the financial statements section of this document.

Economic Factors and Next Year's Budgets and Rates

Management anticipates that the general fund will receive a comparable level of revenue in the upcoming budget year, primarily through property taxes. The Library remains committed to scrutinizing all budget line items to identify potential expenditure reductions where feasible. Continuous monitoring of the budget will be conducted throughout the year to determine if amendments are necessary.

In light of rising operational costs due to inflation, particularly in areas such as wages and benefits, the Library acknowledges the importance of property taxes as a vital revenue source. A modest increase in taxable property values is anticipated, which is expected to help offset these escalating costs. The Library will continue to engage with the community to ensure transparency and to advocate for the necessary support to maintain and enhance its services.

Additionally, the Library is exploring opportunities to secure grants and other funding sources to supplement its revenue. This proactive approach aims to ensure the Library can continue to provide high-quality services to the community.

Overall, the Library is committed to fiscal responsibility and will continue to adapt its financial strategies to meet the evolving needs of the community. Regular assessments and community engagement will be key components in ensuring the Library's financial health and service quality in the coming year.

Contacting the Library's Management

This financial report is designed to provide the wide variety of users of this document with a general overview of the Library's finances and demonstrate the Library's accountability for the money entrusted to it. If you have any questions regarding this report or need additional financial information, please direct your requests to:

Ferndale Area District Library
222 E Nine Mile Rd
Ferndale, MI 48220

Basic Financial Statements

Ferndale Area District Library
Statement of Net Position
June 30, 2024

ASSETS

Current Assets

Cash and Investments	S	914,298
Receivables		2,283
Prepaid Items		7,172
<i>Total Current Assets</i>		923,753

Noncurrent Assets

Capital Assets not being Depreciated		27,132
Capital Assets being Depreciated, net		3,862,447
<i>Total Assets</i>		4,813,332

LIABILITIES

Current Liabilities

Accounts Payable		13,782
Accrued Payroll		26,737
Current Portion of Compensated Absences		34,415
Current Portion of Long-term Debt		366,748
Accrued Interest		7,433
<i>Total Current Liabilities</i>		449,115

Noncurrent Liabilities

Compensated Absences		10,488
Long-term Debt		822,738
<i>Total Liabilities</i>		1,282,341

NET POSITION

Net Investment in Capital Assets		2,700,093
<i>Unrestricted</i>		830,898
<i>Total Net Position</i>	S	3,530,991

The Notes to the Financial Statements are an integral part of these Financial Statements

**Ferndale Area District Library
Statement of Activities
For the Year Ended June 30, 2024**

	Program Revenues				
Functions/Programs	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Net (Expense) Revenue
Governmental Activities:					
Recreation and Culture	\$ 2,326,290	\$ 34,252	\$ 7,885	\$ --	\$ (2,284,153)
Interest on Long-term Debt	41,689	--	--	--	(41,689)
Total	\$ 2,367,979	\$ 34,252	\$ 7,885	\$ --	\$ (2,325,842)
General Purpose Revenues:					
					19,460
Unrestricted State Aid					2,449,098
Property Taxes					25,741
Penal Fines					2,494,299
Total General Revenues					168,457
Change in Net Position					3,362,534
<i>Net Position at Beginning of Period</i>					3,530,991
Net Position at End of Period					3,530,991

The Notes to the Financial Statements are an integral part of these Financial Statements

**Ferndale Area District Library
Balance Sheet
Governmental Funds
June 30, 2024**

	<u>General</u>	<u>Capital Projects</u> <u>Capital Project</u>	<u>Total Governmental Funds</u>
ASSETS			
Cash and Investments	\$ 497,092	\$ 417,206	\$ 914,298
Receivables	2,283	--	2,283
Prepaid Items	7,172	--	7,172
<i>Total Assets</i>	<u>\$ 506,547</u>	<u>\$ 417,206</u>	<u>\$ 923,753</u>
LIABILITIES			
Accounts Payable	\$ 13,782	\$ --	\$ 13,782
Accrued Payroll	26,737	--	26,737
<i>Total Liabilities</i>	<u>40,519</u>	<u>--</u>	<u>40,519</u>
FUND BALANCE			
Nonspendable	7,172	--	7,172
Assigned	--	417,206	417,206
Unassigned	458,856	--	458,856
<i>Total Fund Balance</i>	<u>466,028</u>	<u>417,206</u>	<u>883,234</u>
<i>Total Liabilities and Fund Balance</i>	<u>\$ 506,547</u>	<u>\$ 417,206</u>	<u>\$ 923,753</u>

The Notes to the Financial Statements are an integral part of these Financial Statements

Ferndale Area District Library
Reconciliation of Governmental Funds Balance Sheet to the Statement of Net Position
June 30, 2024

Total Fund Balance - Governmental Funds	\$	883,234
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. This represents capital assets of \$7,710,775, net of accumulated depreciation of \$3,821,196.		3,889,579
In the statement of activities, interest is accrued on long-term debt, whereas in governmental funds, the interest expenditure is reported when due.		(7,433)
Compensated absences are not due in and payable in the current period, therefore, are not reported in the funds.		(44,903)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds.		(1,189,486)
Total Net Position - Governmental Activities	\$	<u>3,530,991</u>

Ferndale Area District Library
Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental Funds
For the Year Ended June 30, 2024

	<u>Capital Projects</u>		Total Governmental Funds
	<u>General</u>	<u>Capital Project</u>	
Revenues			
Property Taxes	\$ 2,449,098	\$ --	\$ 2,449,098
Intergovernmental Revenue	19,460	--	19,460
Fines and Forfeitures	28,312	--	28,312
Charges for Services	19,733	--	19,733
Other Revenues	19,696	--	19,696
Total Revenues	<u>2,536,299</u>	<u>--</u>	<u>2,536,299</u>
Expenditures			
Salaries and Payroll Taxes	1,207,736	--	1,207,736
Fringe Benefits	166,255	--	166,255
Operating Supplies	277,036	--	277,036
Facilities	59,777	--	59,777
Professional Services	192,947	--	192,947
Insurance	14,631	--	14,631
Dues and Subscriptions	9,863	--	9,863
Utilities	41,204	--	41,204
Telephone	7,019	--	7,019
Equipment Rental	1,742	--	1,742
Other Expenditures	59,784	--	59,784
Building and Equipment	182,756	--	182,756
Debt Service - Principal	351,694	--	351,694
Debt Service - Interest	55,399	--	55,399
Total Expenditures	<u>2,627,843</u>	<u>--</u>	<u>2,627,843</u>
Excess of Revenues Over (Under) Expenditures	<u>(91,544)</u>	<u>--</u>	<u>(91,544)</u>
Other Financing Sources (Uses)			
Lease Issuance	39,616	--	39,616
Transfers In	140,000	--	140,000
Transfers Out	--	(140,000)	(140,000)
Net Other Financing Sources (Uses)	<u>179,616</u>	<u>(140,000)</u>	<u>39,616</u>
Net Change in Fund Balance	88,072	(140,000)	(51,928)
Fund Balance at Beginning of Period	<u>377,956</u>	<u>557,206</u>	<u>935,162</u>
Fund Balance at End of Period	<u>\$ 466,028</u>	<u>\$ 417,206</u>	<u>\$ 883,234</u>

The Notes to the Financial Statements are an integral part of these Financial Statements

Ferndale Area District Library
Reconciliation of Governmental Funds Statement of Revenues, Expenditures, and
Changes in Fund Balance with Statement of Activities
For the Year Ended June 30, 2024

Total Net Change in Fund Balances - Governmental Funds	\$	(51,928)
<p>Governmental funds report capital outlay as expenditures; however, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This represents depreciation expense of \$362,509 plus a net decrease from a disposal of \$10,594 less capital asset additions of \$267,877.</p>		
		(105,226)
<p>Current year long-term debt principal payments are expenditures in the fund financial statements but are reductions in long-term debt in the government-wide financial statements. Issuances of long-term debt are other financing sources in the funds but increase long-term debt in the government-wide financial statements.</p>		
		322,809
<p>Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds. This amount represents the increase in compensated absences of \$10,908, the current year amortization of bond premiums of \$11,985, and the decrease in accrued interest of \$1,725.</p>		
		2,802
Changes in Net Position - Governmental Activities	\$	<u>168,457</u>

NOTES TO FINANCIAL STATEMENTS

Ferndale Area District Library

Notes to the Financial Statements

Note 1 - Summary of Significant Accounting Policies

The accounting policies of the Ferndale Area District Library (the "Library") conform to accounting principles generally accepted in the United States of America as applicable to governmental units. The following is a summary of the Library's significant accounting policies.

Reporting Entity

The Library was established in January 2015 as a district library pursuant to the District Library Establishment Act, 1989 PA 24, MCL 397.171. The original public library first opened in November 1930. The Library is governed by a seven-member Library Board. The Library is administered by a director appointed by the Board. The Library is primarily funded through a tax levy on property within the Library district, fines, fees, and state aid.

The financial statements of the Library have been prepared in accordance with accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and reporting principles. The Library's more significant accounting policies are described below.

Government-wide and Fund Financial Statements

The government-wide financial statements (e.g., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the primary government.

The statement of activities demonstrates the degree to which the direct expense of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenue includes; 1) charges to Library patrons who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meet the operational or capital requirements of a particular function or segment. Taxes and other items are not included among program revenues and are reported instead as general revenue.

The statement of net position includes and recognizes all long-term assets and receivables as well as long-term debt and obligations. The Library's net position is reported in three parts: 1) net investment in capital assets, 2) restricted net position, and 3) unrestricted net position.

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows.

Ferndale Area District Library

Notes to the Financial Statements

Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Library considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds.

Intergovernmental revenue, charges for services, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the Library.

The Library reports the following major governmental funds:

The *general fund* is the Library's primary operating fund. It accounts for all financial resources of the Library, except those required to be accounted for in another fund.

The *capital projects fund* accounts for the accumulation and disbursement of resources for the construction of capital projects.

Financial Statement Amounts

Cash and Cash Equivalents

The Library's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

State statutes and Library policy authorize the Library to invest in:

- Bonds, securities, other obligations and repurchase agreements of the United States, or an agency or instrumentality of the United States.
- Certificates of deposit, savings accounts, deposit accounts or depository receipts of a qualified financial institution.

Ferndale Area District Library

Notes to the Financial Statements

- Commercial paper rated at the time of purchase within the two highest classifications established by not less than two standard rating services and that matures not more than 270 days after the date of purchase.
- Bankers' acceptances of United States banks.
- Obligations of the State of Michigan and its political subdivisions, that, at the time of purchase are rated as investment grade by at least one standard rating service.
- Mutual funds registered under the Investment Company Act of 1940 with the authority to purchase only investment vehicles that are legal for direct investment by a public corporation.
- External investment pools as authorized by Public Act 20 as amended through December 31, 1997.

Property Tax

The Library tax is levied on property in the Library's district on July 1 and becomes an enforceable lien on December 1. The Library's ad valorem tax is levied based on the taxable valuation of property as of the preceding December 31. Taxes are considered delinquent on March 1 of the following year. The Library levied 2.8500 mill and the taxable valuation within the district was \$877,530,380 on the 2023 tax roll (generating 2024's tax revenues).

Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. The cost of prepaid items is recorded as expenditures / expenses when consumed rather than when purchased.

Capital Assets

Capital assets are defined by the Library as assets with an initial cost of more than \$3,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost. Donated assets are reported at acquisition value at the date of donation. Additions, improvements, and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred.

Ferndale Area District Library

Notes to the Financial Statements

Depreciation on all assets is provided on the straight-line basis over the following estimated useful lives:

	<u>Years</u>
Library Collection	2 - 10
Equipment and Furniture	3 - 10
Buidling and Improvements	20 - 50

Compensated Absences

The Library's employees are granted paid time off in varying amounts based upon length of service and position. Unused paid time off may accumulate, up to 240 hours, and be carried over to a subsequent year. Up to 240 hours of accrued paid time off is paid to employees at the time of termination or retirement. It is the Library's policy to recognize the cost of paid time off at the time payments are made. Paid time off accrued at year-end that is subject to payment has been included as a liability on the statement of net position. No accrual has been included on the fund balance sheet as the liability is not expected to be liquidated with current financial resources.

Long-term obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line method. Bonds payable are reported net of the applicable bond premium or discount.

In the fund financial statements, governmental fund types recognize bond premiums and discounts during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses.

Net Position Flow Assumption

Sometimes the Library will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted – net position and unrestricted – net position in the government-wide financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the Library's policy to consider restricted – net position to have been depleted before unrestricted – net position is applied.

Ferndale Area District Library

Notes to the Financial Statements

Fund Balance Flow Assumption

Sometimes the Library will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied. It is the Library's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

Fund Balance Policies

Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. Governmental funds report *nonspendable fund balance* for amounts that cannot be spent because they are either; a) not in spendable form or b) legally or contractually required to be maintained intact. *Restricted fund balance* is reported when externally imposed constraints are placed on the use of resources by grantors, contributors, or laws or regulations of other governments. The government itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance).

The *committed fund balance* classification includes amounts that can be used only for the specific purposes determined by a formal action of the government's highest level of decision-making authority. The Library Board of Directors is the highest level of decision-making authority for the government that can, by adoption of a resolution prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the resolution remains in place until a similar action is taken (the adoption of another resolution) to remove or revise the limitation.

Amounts in the *assigned fund balance* classification are intended to be used by the government for specific purposes but do not meet the criteria to be classified as committed. The Library Director can assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.

Unassigned fund balance is the residual classification for the Library's general fund and includes all spendable amounts not contained in the other classifications and is therefore available to be spent as determined by the Library Board of Directors.

Ferndale Area District Library

Notes to the Financial Statements

Use of Estimates

The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Note 2 - Stewardship, Compliance, and Accountability

Budgetary Information

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for all governmental funds.

The appropriated budget is prepared by individual revenue and expenditure line item. The legal level of budgetary control is the individual line item. The Board of Directors made supplemental budgetary appropriations throughout the year. All annual appropriations lapse at the end of the fiscal year.

P.A. 621 of 1978, Section 18(1), as amended, provides that a local unit shall not incur expenditures in excess of the amount appropriated. The Library had the following expenditures in excess of the amount appropriated during the year ended June 30, 2024:

	Final Budget	Actual	Variance
Telephone	\$ 6,500	\$ 7,019	\$ (519)
Building and Equipment	143,140	182,756	(39,616)

Note 3 - Cash

The Library reported \$914,298 of cash and cash equivalents as of June 30, 2024, all of which was held in a checking account within one financial institution.

Custodial Credit Risk - Deposits. Custodial credit risk is the risk that, in the event of a bank failure, the Library's deposits might not be returned. State law does not require and the Library does not have a policy for deposit custodial credit risk. As of year-end, \$684,615 of the Library's bank balance of \$934,615 was exposed to custodial credit risk because it was uninsured and uncollateralized. Due to the dollar amounts of cash deposits and the limits of FDIC insurance, the Library believes it is impractical to insure all bank deposits. As a result, the Library evaluates each financial institution with which it deposits Library funds and assesses the level of risk of each institution; only those institutions with an acceptable estimated risk level are used as depositories.

Ferndale Area District Library

Notes to the Financial Statements

Note 4 - Capital Assets

A summary of the changes in capital assets is as follows:

	Beginning Balance	Additions	Reductions	Ending Balance
Capital assets not being depreciated				
Construction in Progress	\$ -	\$ 27,132	\$ -	\$ 27,132
Capital assets being depreciated				
Library Collection	\$ 1,500,756	\$ 128,897	\$ 150,000	\$ 1,479,653
Equipment and Furniture	837,033	61,202	-	898,235
Building and Improvements	5,255,109	11,030	-	5,266,139
Intangible Right to Use - Printers/Copiers	33,560	39,616	33,560	39,616
<i>Subtotal</i>	<u>7,626,458</u>	<u>240,745</u>	<u>183,560</u>	<u>7,683,643</u>
Less accumulated depreciation				
Library Collection	791,428	84,883	150,000	726,311
Equipment and Furniture	374,749	61,370	-	436,119
Building and Improvements	2,448,100	209,408	-	2,657,508
Intangible Right to Use - Printers/Copiers	17,376	6,848	22,966	1,258
<i>Subtotal</i>	<u>3,631,653</u>	<u>362,509</u>	<u>172,966</u>	<u>3,821,196</u>
Net capital assets being depreciated	<u>3,994,805</u>	<u>(121,764)</u>	<u>10,594</u>	<u>3,862,447</u>
Capital Assets, Net	<u>\$ 3,994,805</u>	<u>\$ (94,632)</u>	<u>\$ 10,594</u>	<u>\$ 3,889,579</u>

Depreciation expense of \$362,509 was applied to the recreation and culture function.

Note 5 - Long-term Debt

Long-term debt activity for the year ended June 30, 2024 was as follows:

Description	Balance at June 30, 2023	Additions	Deletions	Balance at June 30, 2024	Due Within One Year
2018 General Obligation Limited Tax Bonds	\$ 1,460,000	\$ -	\$ 345,000	\$ 1,115,000	\$ 360,000
Premium on Bond Issuance	47,944	-	11,985	35,959	-
2020 Lease Obligation *	16,336	-	16,336	-	-
2024 Lease Obligation	-	39,616	1,089	38,527	6,748
Compensated Absences	33,995	45,323	34,415	44,903	34,415
<i>Total Governmental Activities</i>	<u>\$ 1,558,275</u>	<u>\$ 84,939</u>	<u>\$ 408,825</u>	<u>\$ 1,234,389</u>	<u>\$ 401,163</u>

Compensated absences of the Library will be liquidated by the general fund.

* The 2020 lease obligation was canceled and replaced with a new lease (and equipment) during fiscal 2024. The 2020 leased equipment was returned.

Ferndale Area District Library

Notes to the Financial Statements

2018 General Obligation Limited Tax Bonds

On November 28, 2018, the Library issued \$2,930,000 of 2018 General Obligation Limited Tax Bonds to finance Library leasehold improvements. The bonds are general obligation limited tax of the Library and bear interest rates of 3.00%. Interest is due semiannually. Principal payments range between \$260,000 and \$390,000 per annum. The bonds have a maturity date of May 1, 2027.

The aggregate amounts of long-term debt principal and interest maturities (excluding deferred compensation, compensated absences, and bond premium) for the five years ending June 30, 2027 are as follows:

Year Ending June 30	Principal	Interest	Total
2024	\$ 345,000	\$ 54,950	\$ 399,950
2025	360,000	44,600	404,600
2026	375,000	30,200	405,200
2027	380,000	15,200	395,200
Totals	\$ 1,460,000	\$ 144,950	\$ 1,604,950

2024 Lease Obligation

\$39,616 was recorded as an intangible right-to-use lease. The lease includes one Toshiba e-Studio 4515AC copier, one Toshiba e-Studio 4525AC copier, and two HP Color LaserJet M553dn printers. This asset will be amortized over the lease term of 63 months using an interest rate of 5.55%. There are no residual value guarantees in the lease provisions. The lease will end in June 2029. The following schedule shows principal and interest payments due until maturity:

June 30	Principal	Interest	Total
2025	\$ 6,748	\$ 1,968	\$ 8,716
2026	7,132	1,584	8,716
2027	7,538	1,178	8,716
2028	7,967	749	8,716
2029	8,421	295	8,716
2030	721	3	724
Totals	\$ 38,527	\$ 5,777	\$ 17,432

Note 6 - Defined Contribution Pension Plan

The Library participates in a 401(a) money-purchase retirement savings plan with Vantage Point. The Ferndale District Library Retirement Plan provides full-time employees the opportunity to participate. Contributions are made by employees and the employer with matching rates determined by the Library Board of Directors on a yearly basis. The Board of Directors has the

Ferndale Area District Library

Notes to the Financial Statements

ability to amend the retirement plan. For the year ended June 30, 2024, the total contributions to the plan were \$56,459, which is equal to the required employer contribution.

Note 7 - Interfund Transfer

During the fiscal year ended June 30, 2024, the capital project fund transferred \$140,000 to the general fund. This transfer was made to offset the cost of capital outlay expenditures that were paid from the general fund during the year.

Note 8 - Risk Management and Commitments

The Library is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the Library carries commercial insurance. Liabilities in excess of insurance are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. There have been no losses in excess of insurance in the prior three years.

Required Supplementary Information

Ferndale Area District Library
Schedule of Revenues, Expenditures, and Changes in Fund Balance-Budget and Actual
General Fund
For the Year Ended June 30, 2024

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		<u>Favorable</u> <u>(Unfavorable)</u>
				<u>Final to Actual</u>
Revenues				
Property Taxes	\$ 2,422,662	\$ 2,449,461	\$ 2,449,098	\$ (363)
Intergovernmental Revenue	19,323	19,460	19,460	(0)
Fines and Forfeitures	27,000	27,841	28,312	471
Charges for Services	11,100	17,825	19,733	1,908
Other Revenues	10,600	17,828	19,696	1,868
<i>Total Revenues</i>	<u>2,490,685</u>	<u>2,532,416</u>	<u>2,536,299</u>	<u>3,883</u>
Other Financing Sources				
Lease Issuance	--	--	39,616	39,616
Transfers In	--	140,000	140,000	--
<i>Total Revenues and Other Financing Sources</i>	<u>2,490,685</u>	<u>2,672,416</u>	<u>2,715,915</u>	<u>43,499</u>
Expenditures				
Salaries and Payroll Taxes	1,193,616	1,211,435	1,207,736	3,699
Fringe Benefits	177,500	177,471	166,255	11,216
Operating Supplies	286,595	294,295	277,036	17,259
Facilities	72,000	64,000	59,777	4,223
Professional Services	164,100	195,325	192,947	2,378
Insurance	15,000	14,631	14,631	--
Dues and Subscriptions	7,000	10,000	9,863	137
Utilities	44,000	43,000	41,204	1,796
Telephone	7,000	6,500	7,019	(519)
Equipment Rental	7,600	1,800	1,742	58
Other Expenditures	58,500	62,300	59,784	2,516
Building and Equipment	50,000	143,140	182,756	(39,616)
Debt Service - Principal	345,000	351,700	351,694	6
Debt Service - Interest	54,950	55,450	55,399	51
<i>Total Expenditures</i>	<u>2,482,861</u>	<u>2,631,047</u>	<u>2,627,843</u>	<u>3,204</u>
Other Financing Uses				
<i>Total Expenditures and Other Financing Uses</i>	<u>2,482,861</u>	<u>2,631,047</u>	<u>2,627,843</u>	<u>3,204</u>
<i>Excess (Deficiency) of Revenues and Other Sources Over Expenditures</i>	<u>7,824</u>	<u>41,368</u>	<u>88,072</u>	<u>46,704</u>
<i>Net Change in Fund Balance</i>	<u>7,824</u>	<u>41,368</u>	<u>88,072</u>	<u>46,704</u>
<i>Fund Balance at Beginning of Period</i>	377,956	377,956	377,956	--
<i>Fund Balance at End of Period</i>	<u>\$ 385,780</u>	<u>\$ 419,324</u>	<u>\$ 466,028</u>	<u>\$ 46,704</u>

December 23, 2024

To the Library Board
Ferndale Area District Library
Ferndale, Michigan

We have audited the financial statements of the governmental activities and each major fund of the Ferndale Area District Library (the "Library") for the year ended June 30, 2024. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated October 10, 2024. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Library are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year. We noted no transactions entered into by the Library during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the Library's financial statements were:

- Management's estimate of the useful lives of depreciable capital assets is based on the length of time it is believed that those assets will provide some economic benefit in the future.
- Management's estimate of the current portion of compensated absences.

We evaluated the key factors and assumptions used to develop these estimates in determining that it is reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. There were no such misstatements that required correction.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated December 23, 2024.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Library's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Library's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to the management's discussion and analysis and budgetary comparison information, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

Restriction on Use

This information is intended solely for the information and use of the Library Board and management of the Library and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

Gabridge & Company

Gabridge & Company, PLC
Grand Rapids, MI

DIRECTOR
Jordan Wright
ASST. DIRECTOR
Krocket 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

Proposed Minutes

December 12, 2024 - 6:30 PM

Board Meeting

1. Call to order: Meeting called to order by Judeen Bartos at 6:31 p.m.
2. Roll call: Judeen Bartos, Kelly Farrah, Adrienne Fazzolara, Erin Hooper, Amanda Hanlin, Kevin Yezbick, Meghan Evoy
Director Jordan Wright and Assistant Director/Recording Secretary Krocket Hoekstra also present.
3. Approval of agenda
A MOTION BY Hanlin and seconded by Evoy to amend the agenda adding Item 17a: Two Resolutions of Service and Gratitude.
A MOTION BY Yezbick and seconded by Evoy to approve the agenda as amended; passed unanimously.
4. Minutes: Approve November 21, 2024 regular meeting and closed session meeting
A MOTION BY Hooper and seconded by Farrah to approve the November 21, 2024 regular meeting minutes as presented; passed unanimously.
A MOTION BY Farrah and seconded by Hanlin to approve the November 21, 2024 closed session meeting minutes as presented; passed unanimously.
5. Financial Audit Presentation: This has been postponed until the January 2025 board meeting.
6. Staff Presentation – Kelly Hovinga – Adult Services Librarian
Hovinga has been a Full Time Adult Services Librarian at FADL for 8 months. She shared information on her background and interests as well as the extensive programming she provides for FADL patrons. She also spoke about implementing improvements to workflow and services.
7. Public comment – *Total time not to exceed 30 minutes, 3 minutes per speaker*
8. Director's report: Jordan Wright
Wright shared an update on the remaining work needed to complete the construction project, staff changes, the new self-check machines, and the audit.
9. Acceptance of expenditures and finance reports for the month of November
A MOTION by Hanlin and seconded by Farrah to accept the finance reports for the month of November; passed unanimously.
10. 2025 Board Meeting schedule – discussion.
There was discussion if third Thursdays are still the best day to meet, moving the start time of Board Meetings to 6 pm, that the December meeting will be one week early, and that the Board will meet once in the months of July and August, but not both months.
11. Potential Closure Approval – MLK Jr. Day for major system maintenance scheduled by TLN
A MOTION by Evoy and seconded by Hooper to approve a library closure on January 20th, 2025; passed unanimously.
12. Director selection – process and updates
13. Officer Selection process for January – discussion
14. Board Calendar of Events

15. Committee reports

- A. Art & Exhibitions – Erin: No report**
- B. Friends of the FPL – Kelly: the Friends will meet next Monday**
- C. Finance – Judeen and Kevin: did not meet this month**
- D. Personnel – Adrienne: Adrienne recommends updating at the Director evaluation process in**

2025

- E. Schools – Meghan: Meghan shared updates from Everett Pine, Head of Youth Services.**

16. Comments from outgoing Board members

Fazzolara gave a summary of the board's accomplishments during her tenure and hopes that the board continues to represent the city of Ferndale with strong steady stewardship.

Bartos reflected on how much the library has grown since she joined the board more than a decade ago.

17. Resolution of Service – Jordan Wright; passed unanimously.

17a.

-Resolution Honoring Judeen Bartos for Distinguished Service as board President of Ferndale Area District Library Board; passed unanimously.

-Resolution of Gratitude and Appreciation- Adrienne Fazzolara; passed unanimously.

18. Committee membership appointments as needed

Kelly Farrah has been appointed to the Personnel Committee

19 Review action items

20. Announcements/comments from board members

Hooper thanked Wright for his service and wished him well. She also thanked Bartos and Fazzolara for their service.

Farrah thanked Wright for his work on the Collective Bargaining Agreement and wished him luck. She said it was an honor to work with Fazzolara and thanked Bartos for her leadership.

Yezbick congratulated Wright and thanked Bartos and Fazzolara for their leadership.

Bartos thanked Wright for his leadership and expressed gratitude for the entire board.

Evoy congratulated Wright and wished him all the best. She thanked Bartos and Fazzolara for their professionalism and grace.

Hanlin reflected on the milestones that have taken place in the last 10 years on the board and how many challenges were overcome.

Fazzolara thanked Wright and Bartos for their many years of service.

21. Adjourn

A MOTION by Yezbick and seconded by Fazzolara to adjourn at 8:44 pm; passed unanimously

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.)

Serving on this Library Board for over a decade has been an honor. The citizens who have joined me on this Board and with this work, protecting and preserving our wonderful Ferndale Library, have all been wonderful, dedicated citizens, and it has been my greatest pleasure to work with all of them.

As a board we have attracted and hired some of the most talented library directors around and together we have been on a journey of constant improvement for both the physical space and services for our community.

Having been a member of this board for over a decade I have worked with our community and board members and brought us through some challenging financial times where we could barely keep the lights on. We had reduced hours, reduced staff, reduced offerings, reduced activities, and reduced wages. Many of our current staff and some of our current board members weren't here for those times. Strong, steady stewardship, is what our community could count on from this board. Strong, steady and fiscally responsible. As you can see from our most recent election, our community doesn't increase funding for services when they don't trust how you manage their tax dollars.

I have no regrets about the decisions I have made as a Library Board member. We supported the formation of the union. Our staff has a fair, reasonable, and responsible contract that WE as a board directed and guided the process with integrity and fairness. It was this board that negotiated in their favor, although they may not believe that to be true.

As a citizen in this community, I find it very disturbing that thousands of dollars have been brought into our local election campaigns from not only outside of our community but also outside of the State of Michigan. As a citizen in this community of over 20 years, I find it disheartening that we have city council members who endorse candidates who have been funded from outside of Michigan. I find it sad that our community voted for two candidates who asked for and accepted an endorsement from the Pleasant Ridge Mayor who fully knew that not only were these candidates not on the Pleasant Ridge ballot, but also that Pleasant Ridge was voting to continue to send their tax dollars to Huntington woods. I hope this isn't a trend that continues in our community and I hope our community gains awareness of how our candidates in our small town are being funded.

I am so grateful for the many years this current board has worked together, particularly Judeen! Madame President! Our rock. Our steady hand. Our cumulative memory. Our passionate leader. Judeen and I have served nearly the same amount of time and I have looked forward to every meeting with Judeen. Guiding our financial decisions along with Kevin and our Director. With Judeen and Kevin, we could collectively make fiscally responsible decisions with confidence.

I have lived in and visited communities around the world that do not have libraries. I have lived in places that have censorship and unprotected liberties, and we take them for granted. Our Ferndale library is just one among many that are essential to a thriving community. Kevin, Amanda, and Kelly, and Meghan, and Erin, thank you for your questions, your perspectives,

your energy. It has been the greatest honor of my life to serve on this board with all of you. I know that you will carry on with this important work with honesty, integrity, and dedication.

Farewell Remarks

Judeen Bartos - outgoing board president

December 12, 2024

Thank you for having the courage to act on behalf of Ferndale citizens and make tough decisions when needed. I've always felt that I could trust my fellow board members and applaud your character and integrity in working together. I have respected you bringing your expertise and opinions to the table every month. Please always travel in the truth. I am so grateful for the many years we have worked together, Kevin, Amanda, and Kelly, and Meghan and Erin, thank you for the fresh perspectives you've provided and your energy and enthusiasm. And Adrienne! Our Madame VP for so many years. Our fighter! My colleague on the Personnel committee! Yes, we built that. Back in the day before there was any sort of salary scale and staff did not know whether they would get a raise, be laid off, or just maintain, it was you especially who was insistent that our staff needed more certainty, and compensation should be consistent, and even though it took a few years to get there, we did it.

Yes, we built this! I'm talking about all of us in this room and our predecessors on the board, and former and current directors and the Friends and staff. We shouldn't live in the past but we also should not ignore the many contributions you all have made to our community and this institution, and not pretend it never happened. The library did not start in 2022.

Truth matters. Honesty and integrity matter. And libraries are the keepers of the truth - at least that is what I have always thought. That's why it was so painful to hear the acrimony and animosity directed at our director and the board throughout the negotiation process. The lies and insults hurled our way. And to watch them get repeated over and over throughout the campaign of our opponents - as if you repeat them often enough they will be accepted as the truth. Now where have we seen that before?

While I wish things had gone differently, I would not change how I voted in December 2022. It is ironic that in pursuit of a union, certain folks chose to put up walls where there were none before. In pursuit of transparency and communication, certain folks chose to go straight to outside organizations and the media rather than have even one conversation with the board of the institution at which they are employed. And it is ironic that in order for certain folks to feel safe they have had to denigrate and insult the people already there, to make them collateral damage in a quest for their own perceived safety even though several of us have experienced similar or worse treatment.

I am going to close out my comments now. Please, remember who you work for. The citizens of Ferndale. Always your decisions need to be based on what is best for our community, not just one part of it. And realize you cannot make everyone happy. That difficult, unpopular decisions are a part of being a leader. Be wary of outside organizations pushing their agenda on our city. Question their false claims. Do not allow them to rewrite our history, your history in their quest for power.

I am going to miss this group terribly - the good memories and comradery of working with a group of honest and trustworthy people always comforts me. No one can truly doubt your efforts for our community. Yes, we built this! Yes, there is a union and the people at this table negotiated and signed the bargaining agreement that made it happen. Even in losing the re-election, it was so inspiring to me to see everyone rallying together and doing the best we could in the moment. When I count my blessings, I count you twice. Thank you!

1/16/2025

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

From: Drew Macaulay

Subject: Board Officers and Committee Chairs

Summary:

The Board Bylaws state that the Officers of the Board shall be President, Vice President, Secretary, and Treasurer. These shall be elected at the regular January meeting and shall serve for a term of one year. Any Board Member may place the name of another Board Member in nomination for an officer of the Board. Each office shall be elected separately by roll call vote, and by a majority of those Members present.

The President appoints all committee chairs.

The current board committees are:

- Art & Exhibitions
- Friends of the FPL
- Finance
- Personnel
- Schools

Recommended Action:

Roll Call Votes:

A motion to nominate _____ for President.

A motion to nominate _____ for Vice President.

A motion to nominate _____ for Secretary.

A motion to nominate _____ for Treasurer.

Other Action: Board President should appoint Committee Chairs.

DIRECTOR
Drew Macaulay
ASSISTANT DIRECTOR
Krocket Hoekstra
BOARD
Meghan Evoy
Kelly Farrah
Brianna Foraker
Amanda Hanlin
Erin Hooper
Jonathan Ross
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

Director's Report -- 1/16/2025

Construction Update

I have spoken with Tanner Lloyd at Daniels and Zermack and Richard Schenck, the project manager at The Alan Group, about the necessity of us beginning weekly accountability meetings as the lag time on completion is not reasonable. We will have our first such call scheduled Wednesday, 1/22.

The final punchlist has been updated to include feedback from the department heads. Lighting issues in the new public study room (a/k/a East Study Room) were resolved and the public has been making good use of the space. In fact, the City HR manager, Dan Jacey, has booked the East room for city manager interviews next week.

Building Updates (Non-Construction)

Seth from our HVAC vendor Guardian Environmental Services was out a week ago and identified two issues that have been keeping the building cold. Heat pump number five's blower motor had completely failed, resulting in the youth department being significantly colder than the rest of the building. A new blower will run about \$800 and is on order for us. In the meantime, Seth was able to redirect some heat from a different pump to youth, and it is now more comfortable. The North Study Room has consistently been extremely cold, Seth found a circuitry failure preventing the thermostat from communicating with the heat pumps, it will run about \$80 for parts and service to replace. Seth is returning on Tuesday, 1/21 assuming all parts arrive as scheduled.

Five firefighters were on-site for a "pre-incident survey" of our building on Friday, 1/10. They examined our new rooms and did a walkthrough of the building to ensure that their maps match the actual layout. They did not find any major concerns, although they did recommend keeping our upstairs storage doors closed. There is now signage reminding employees to keep these doors closed. Three of the firefighters obtained their library cards also.

National Time Fire was also here Friday, and they did comprehensive testing of our fire panel. Two new batteries were installed, smoke detectors across from the heat pumps were replaced, and electrical connections between the dialer module and radio were restored. This last issue is why the panel has been intermittently beeping at us for over two years. We have Guardian Alarm scheduled to come out to reconnect the fire panel to the alarm system generally now that all electrical systems are repaired.

We had our quarterly bedbug inspection on Tuesday. The canine inspector identified one chair as potentially of interest. Visual inspection didn't find any evidence of any bugs, but Erlich treated the chair and the carpet in the area. I removed the chair to the courtyard for the 24 hours to allow the insecticide to work, then vacuumed it and returned it to the floor. I confirmed with Erlich that we will want the same anti-ant perimeter treatment we have previously gotten this spring.

Staff Updates

Adult services librarian Kelly Hovinga accepted an offer to become the new Head of Reference and Adult Services. Her official first day will be Tuesday, January 28th. I have posted internally for a new librarian to replace her, and we will open the posting to external candidates on Tuesday 21st with the goal of having Kelly schedule interviews starting the week of February 3rd.

I have started the Library of Michigan's new director's training, "Pathway for New Directors in Michigan Public Libraries," through Niche Academy. The training takes just under 12 hours, I anticipate having my completion certificate by our next board meeting.



JANUARY YOUTH EVENTS



Storytimes:

Baby Storytime

*Fridays @ 10:30 am:
*January 3, 10, 20

With interactive songs and simple stories that nurture your baby's curiosity and fine motor skills while providing a place for caregivers to share ideas and socialize. For families with children under 18 months old. fadl.org/baby

Family Storytime

*Wednesdays
*Wednesdays @ 10:30 am:
*January 8, 15, 22

Join us for a variety of engaging stories and active songs geared towards families with young children: ages 18 months-4 years old. fadl.org/family

Early Learning Fair

January 29 - 5:00 pm - 7:00 pm:
Are you looking for information about local daycare options or preschool enrollment? Do you have questions about getting your child ready for school? Come to our Early Learning Fair to meet local organizations and schools that are here to support you and your child's developmental journey.

January 2 - Zine Kits (Take-Home Craft - Registration Required):

Unleash your creativity and craft your own zines at home with our supplies and scrap paper. Plus, you have the exciting opportunity to contribute your completed zine to our library's circulating collection! Registration is required for Zine Kits! Find more info at: fadl.org/zinekits

January 2 & January 16 - Middle Grade Tabletop RPG Group - 6:00 pm:

Middle school students can socialize and strategize while exploring new realms and going on imaginative adventures together! Sign up at: fadl.org/rpg

January 9 - Middle School Board Game Club - 6:00 pm:

Middle school students can socialize with their peers, while also playing a unique variety of fun games together! Sign up at: fadl.org/msbg

January 21 - Crafternoon for ages 6-12 - 4:30 pm:

The library will provide a variety of craft supplies for kids to work on whatever creative project they can imagine! This open-ended crafting event empowers kids to use creative thinking and work on their crafting skills. fadl.org/craft

January 27 - Mario Kart Grand Prix for Teens - 3:30 pm:

Calling all teen gamers! Think you're the fastest Mario Kart racer around? Start your engines and put your skills to the test! Join us for a fun afternoon, with fellow teens in the library program room, playing Mario Kart together with the Nintendo Switch! fadl.org/mario

January 28 - Reading Rainbow - 6:00 pm:

This is a social hour with a book discussion included. Each month, attendees have the chance to read and then discuss a selected book at the Reading Rainbow. At our next meeting on JANUARY 28, we'll talk about Cardboard Kingdom by Chad Sell. fadl.org/reading-rainbow

NEW KIDS CORNER SCAVENGER HUNT (All Ages):

Some of our Fern Forest friends want to go and enjoy the snow and others want to stay cozy inside! Can you help find all the things they need to go play? Stop by the youth desk for a scavenger hunt map.

New Story Trail Book at Martin Road Park (February)

You can find our Story Trail starting along the west side Martin Road Park, starting at the north side, from Woodward Heights, proceeding down toward the Detroit Curling Club. Our Winter/ Spring book is "Milo Walking" by James Howe. fadl.org/story-trail



JANUARY ADULT EVENTS

January 4 - Airplant Hangers - 1:00 pm:

Hands-on workshop where you'll create your very own air plant hangers, perfect for adding a touch of greenery to any space. Join the waitlist: fadl.org/airplant

January 5 - Motor Om Yoga Class - 12:00 pm:

Free slow-flow yoga class led by Motor Om for all skill levels. Hosted in the library's program room: fadl.org/yoga

January 8 - Take Home Craft Kit: Painted Penguins

Monthly craft kits for adults are available at the Reference Desk on 1st Wednesdays: first-come/first-serve!

January 8 - Sci-Fi Book Club - 6:30 pm:

Genre-specific book club meeting in person or via Zoom! In January, we'll be reading/discussing Noor by Nnedi Okorafor. Sign up at: fadl.org/sfbc

January 9 - Literary Model Drawing - 6:30 pm:

Drop in and sketch a live model who will don a literary-inspired costume! All supplies are provided, but feel free to bring your own. Sign up at: fadl.org/draw

January 11 - Gratitude Journal (Craft) - 1:00 pm:

Join us for a craft afternoon to decorate your own personalized Gratitude Journal! Materials and prompts are provided to inspire your creativity: fadl.org/journal

January 14 - Movie @ the Loving Touch - 7:00 pm:

Our film club will host a screening of the 1996 Oscar-winning noir/dark-comedy, Fargo. Free admission!

January 19 - Board Game Club for Adults - 1:00 pm:

This new monthly program for adults; designed to be a fun place for gamers of all skill levels to find a sense of community, enjoying a variety of games together in a cozy environment. Sign up at: fadl.org/game

Jan. 21 - Graphic Novel Book Club at Drifter - 6:30 pm:

Join our Graphic Novel Book Club! We'll be meeting at Drifter Coffee on Tuesday, JANUARY 21 at 6:30 pm to discuss American Cult by Robyn Chapman.

Jan. 22 - Puzzle Tournament at Urbanrest - 6:00 pm:

Form a team of 2-4 friends and see who can finish a 500-piece puzzle the fastest (in under an hour). We'll assemble at Urbanrest! fadl.org/puzzle

January 23 - Album Club at the W.A.B. - 6:30 pm:

Music fans can join us to discuss the discography of their favorite artist! Join us in January as we cover the albums of PRINCE. fadl.org/album

January 28 - Ferndale Project Book Club - 6:30 pm:

A brewery book club! We'll meet at the Ferndale Project to discuss Hum by Helen Phillips. Registration is required. Find more info and sign up at: fadl.org/fpbc

January 30 - Albert Khan, the Residences - 6:30 pm:

Local historian & photographer Dale Carlson will give a rundown of metro area residences designed by Albert Kahn, focusing on the stories/biographies of the inhabitants and some architectural details. fadl.org/kahn

SUNDAY SONGWRITER SERIES



January 12: Nick Schillace
Hosted in the library's program room

Live music inside the library! Join us for a cozy matinee concert featuring an acoustic performance by the masterful finger-picking style guitarist (and music educator) Nick Schillace. No registration required; open to all ages!



ART RECEPTION



Sunday, January 26 - 2:00 pm:
Artist Opening Reception w/ Lorelee Grace

For her show at the library, Lorelee will be bringing a dazzling array of recent abstracts, as well as some breathtaking reimagined landscapes. Mark your calendars for January 26!

Library Statistics 2024

CURRENT Month	Running Monthly AVG	Year to Date	Jan 2024	Feb 2024	Mar 2024	Apr 2024	May 2024	Jun 2024	Jul 2024	Aug 2024	Sep 2024	Oct 2024	Nov 2024	Dec 2024
Library Revenue From Service Desks														
Fees	\$ 65.00	\$ 91	\$ 1,095	\$ 166.20	\$ 253.17	\$ 55.35	\$ 109.00	\$ 70.00	\$ 60.00	\$ 111.51	\$ 52.70	\$ 40.00	\$ 12.00	\$ 65.00
Fax	\$ 25.20	\$ 101	\$ 1,215	\$ 72.50	\$ 65.50	\$ 76.50	\$ 96.00	\$ 52.25	\$ 634.68	\$ 104.50	\$ 62.50	\$ 9.50	\$ 7.00	\$ 25.20
Ref Desk (misc)	\$ 551.08	\$ 560	\$ 6,719	\$ 565.26	\$ 674.65	\$ 523.87	\$ 557.45	\$ 342.91	\$ 402.08	\$ 540.56	\$ 763.09	\$ 741.02	\$ 566.26	\$ 551.08
Computer Passes	\$ -	\$ 106	\$ 1,269	\$ 139.00	\$ 174.50	\$ 134.40	\$ 171.95	\$ 162.00	\$ 143.10	\$ 136.85	\$ 113.00	\$ 94.00	\$ -	\$ -
Prints/Copies	\$ 72.40	\$ 40	\$ 484	\$ 36.15	\$ 16.40	\$ 19.65	\$ 7.75	\$ 24.90	\$ 19.90	\$ 93.90	\$ 23.65	\$ 63.20	\$ 95.45	\$ 72.40
Lost Items	\$ -	\$ 56	\$ 674	\$ 68.00	\$ 13.00	\$ 69.00	\$ 60.00	\$ 6.00	\$ 142.53	\$ 50.00	\$ 47.16	\$ 33.00	\$ 10.00	\$ -
Non-Res Cards	\$ -	\$ 34	\$ 375	\$ 25.00	\$ 25.00	\$ 25.00	\$ 75.00	\$ 50.00	\$ -	\$ 50.00	\$ -	\$ -	\$ 125.00	\$ -
Donations	\$ 37.00	\$ 51	\$ 608	\$ 11.75	\$ 104.19	\$ 1.00	\$ 131.00	\$ 28.50	\$ 204.00	\$ 3.10	\$ 15.30	\$ 2.00	\$ 8.00	\$ 37.00
Earbuds/Flash Drives	\$ 7.00	\$ 5	\$ 62	\$ 5.00	\$ 6.00	\$ 12.00	\$ 2.00	\$ 3.00	\$ 3.00	\$ 8.00	\$ 3.00	\$ 4.00	\$ 5.00	\$ 7.00
Total Library Earnings	\$757.68	\$ 1,042	\$ 12,500	\$ 1,088.86	\$ 1,332.41	\$ 916.77	\$ 1,210.15	\$ 739.56	\$1,609.29	\$ 1,098.42	\$ 1,208.24	\$ 1,000.88	\$ 828.71	\$757.68
Friends Earnings														
Book Store	\$799.75	\$ 545	\$ 6,534	\$ 753.50	\$ 669.20	\$ 639.75	\$ 682.89	\$ 698.25	\$486.25	\$ 487.75	\$ 108.00	\$ 264.61	\$ 495.25	\$449
Shirts and Bags	\$79	\$ 26	\$ 307	\$ 33.00	\$ 20.00	\$ 5.00	\$ 30.00	\$22.00	\$88.00	\$ 5.00	\$ -	\$ -	\$ 15.00	\$10
Amazon Sales	\$76.82	\$ 164	\$ 1,970	\$ 191.22	\$ 125.05	\$ 166.60	\$ 265.78	\$214.13	\$183.46	\$ 155.15	\$ 188.57	\$ 38.00	\$ 197.54	\$76.82
Total Friends Earnings	\$955.57	\$ 734	\$ 8,812	\$ 977.72	\$ 814.25	\$ 811.35	\$ 978.67	\$ 934.38	\$757.71	\$ 647.90	\$ 296.57	\$ 302.61	\$ 707.79	\$955.57
Library Usage														
Physical Visits	8128	10103	121230	8310	10374	10295	10307	9800	10,646	10773	11014	10176	11597	9810
Home Delivery	5	3	34	2	1	1	3	3	2	6	4	1	4	2
New Users	111	148	1776	131	178	173	141	124	140	131	170	177	163	137
Public Computer Sessions	1130	1294	15524	1291	1430	1536	1449	1303	1254	1333	1281	1134	1267	1116
Reference Desk Interactions	1531	1545	18534	1610	1750	1462	1594	1468	1490	1497	1618	1457	1591	1466
Youth Desk Interactions	397	515	6177	479	637	631	416	459	599	565	577	420	522	475
Circulation Desk Interactions	837	1015	12174	1248	1107	913	1415	889	823	1006	937	925	1061	1013
Teen Space Attendance	116	100	599	x	x	x	x	x	x	10	15	135	184	139
Total Programs Offered	31	37	448	34	38	37	39	33	38	41	37	38	49	33
Total Program Attendance	680	875	10504	729	1037	972	1014	801	845	864	1010	769	1159	624
Total Library Checkouts	16535	16325	195900	17326	18964	15081	13761	13050	13977	18587	17949	16626	17613	16431
Total Digital Checkouts	5584	5549	66593	6150	5926	5816	5336	5419	5516	5731	5411	5305	5128	5271
Items Loaned Through ILL	1672	1927	23126	2113	2302	2071	2037	1954	1886	2156	1233	2000	1882	1820
Items Loaned Through Mel/Cat	170	179	2152	166	186	198	156	212	164	188	170	182	192	168
Items Borrowed Through ILL	3098	3106	37269	3408	3140	3357	2908	3357	2996	3278	1979	3180	3548	3020
Items Borrowed Through Mel/Cat	66	69	828	67	61	45	72	64	70	76	74	69	88	76
New Items Added														
Adult Books	233	271	3248	312	295	274	279	352	268	246	221	243	301	224
CDs	31	32	385	35	26	25	48	42	7	73	18	33	25	22
DVDs/Blu-rays	35	52	623	39	30	60	45	52	43	38	47	36	103	95
Audiobooks	3	12	148	13	21	16	11	13	23	7	6	6	21	8
Kids Books	131	217	2609	245	178	258	247	232	253	205	234	152	343	131
Teen Books	30	38	453	31	41	31	35	57	42	44	34	60	26	22
Magazines/Newspapers	82	89	1064	102	84	84	86	117	113	75	86	95	70	82

Library Statistics 2024

CURRENT Month	Running Monthly AVG	Year to Date	Jan 2024	Feb 2024	Mar 2024	Apr 2024	May 2024	Jun 2024	Jul 2024	Aug 2024	Sep 2024	Oct 2024	Nov 2024	Dec 2024
Puzzles/Board Games	21	17	207	19	11	8	23	21	22	15	22	6	10	21
Video Games	5	9	102	8	5	6	17	5	5	4	15	13	11	5
Library of Things	4	2	22	0	1	0	2	0	2	5	1	1	1	4
Overdrive Advantage Titles	82	57	688	34	46	64	52	77	61	55	52	57	60	82
Total Items (less OD Adv)	575	738	8861	702	765	765	905	777	717	670	663	966	594	575
Circulation by Media Type														
Books	12253	8967	107601	8856	9796	6657	6571	6905	7292	7194	6458	12616	12484	12253
CDs	957	785	9418	854	758	707	645	699	999	752	743	739	748	957
Audiobooks	74	100	1200	84	86	94	102	144	122	116	81	125	75	74
DVDs/Blue-rays	2345	1972	23668	1961	2233	1924	1702	1507	2063	1873	1877	2114	2148	2345
Magazines/Newspapers	125	143	1721	135	132	113	161	142	175	144	107	286	78	125
Puzzles/Boardgames	389	392	4704	346	443	359	301	356	431	434	394	370	457	389
Video Games	217	211	2534	234	225	199	216	231	246	220	181	166	188	217
Library of Things	64	68	815	72	76	57	56	87	81	82	58	60	76	64
Digital Circulation														
Overdrive Downloads	3765	3708	44496	3565	3903	3558	3675	3656	3985	3645	3523	3559	3542	3765
Overdrive Total Users	978	910	10916	889	909	864	861	923	955	936	920	918	927	978
Overdrive New Users	50	57	681	47	61	58	52	50	57	59	59	53	56	50
Kanopy Plays	646	688	8256	922	738	583	520	630	638	717	770	573	665	646
Kanopy Users*	216	247	2717	249	251	250	255	261	265	264	240	X	214	216
Hoopla Downloads	1173	1128	13541	1139	1175	1195	1224	1230	1108	1049	1012	996	1064	1173
Hoopla Total Users	416	379	4542	358	365	368	379	371	393	391	381	378	390	416
Hoopla New Users	24	28	330	25	22	33	24	24	33	26	27	21	32	24
Total Digital Checkouts	5584	5524	66293	5626	5816	5336	5419	5516	5731	5411	5305	5128	5271	5584
Social Media														
Facebook New Followers	27	34	410	46	29	42	36	39	26	31	39	45	24	27
TikTok Followers	5471	5354	5273	5294	5300	5306	5307	5324	5351	5363	5387	5419	5452	5471
IG New Followers	37	35	415	36	49	37	27	49	15	22	20	39	36	37
Podcast Downloads	400	443	5321	345	345	201	400	410	320	330	250	880	435	400

December	Programs / Passive	Adults	Children	Zoom	Total
12/1/2024	Yoga	16			16
12/4/2024	Outreach Withington West	7			7
12/4/2024	Adult Take & Make: Paper bag snowfl:	25			25
12/4/2024	DIY Frosted Luminaries	18			18
12/8/2024	Concert	25			25
12/9/2024	Holiday Movie Trivia	25			25
12/10/2024	movie night at loving touch	6			6
12/12/2024	SFBC: Babel-17	13	4		17
12/13/2024	Outreach The James	7			7
12/15/2024	Adult Board Game Club	15			15
12/12/2024	1st Drafts Writing Group	5			5
12/17/2024	gnbc at drifter	13			13
12/19/2024	Ferndale Project Book Club	20			20
Total		195		4	199
December		Adults	Children	Total	Age Range
12/1/2024	December take-home kit (cube calendar)		24	24	0-5
12/1/2024	Fall scavenger hunt (12/1-12/7)		21	21	General
12/2/2024	Outreach: UHS tour at the library	1	9	10	12-18
12/4/2024	Family Storytime	6	7	13	0-5
12/5/2024	Middle Grade Tabletop RPG		6	6	6-11
12/6/2024	Baby Storytime	9	6	15	0-5
12/8/2024	Fall scavenger hunt (12/8-12/14)		4	4	General
12/9/2024	Outreach: Rainbow Club	4	15	19	6-11
12/10/2024	Outreach: FECC	19	108	127	0-5
12/11/2024	Family Storytime	10	8	18	0-5
12/11/2024	Outreach: FUEL - Battle Kick-off	6	120	126	6-11
12/12/2024	Middle School Board Game Club		4	4	6-11
12/13/2024	Baby Storytime	8	8	16	0-5
12/15/2024	Fall Scavenger Hunt (12/15-12/20)		7	7	General
12/18/2024	Family Storytime	9	8	17	0-5
12/21/2024	Winter Scavenger Hunt (12/21)		1	1	General
12/22/2024	Winter Scavenger Hunt (12/22-12/28)		32	32	General
12/29/2024	Winter Scavenger Hunt (12/29-12/31)		21	21	General
Total	Programs / Outreach	72	409	481	

Balance Sheet

Ferndale Area District Library
As of December 31, 2024

DEC 31, 2024

Assets

Current Assets

Cash and Cash Equivalents

Capital Projects Account	417,206.00
General Account	1,705,206.35
Total Cash and Cash Equivalents	2,122,412.35

Prepaid Expenses	7,172.02
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Total Current Assets	2,129,584.37
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Total Assets	2,129,584.37
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Liabilities and Equity

Liabilities

Current Liabilities

Accounts Payable	17,415.64
Manual AP	13,782.08
Wages Payable	26,737.13
Total Current Liabilities	57,934.85

Total Liabilities	57,934.85
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Equity

Current Year Earnings	1,188,416.08
Retained Earnings	883,233.44
Total Equity	2,071,649.52

Total Liabilities and Equity	2,129,584.37
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Income Statement (Profit and Loss)

Ferndale Area District Library

For the month ended December 31, 2024

	DEC 2024	DEC 2023	DEC 2022
Income			
404.000 - Voted Property Taxes	63,251	92,090	57,001
607.000 - Fees for Services	-	225	-
627.000 - Charge for Services	838	459	882
645.000 - Print Sales & Copies	828	11	193
660.000 - Fines & Forfeitures	137	281	41
675.001 - Individual Donations & Honorariums	228	4	199
675.002 - Contributions from Library Friends	-	547	-
675.004 - Library Board Fundraising	-	174	-
693.000 - Sale of Property	(35)	801	45
695.000 - Miscellaneous Income	-	7,173	-
Total Income	65,248	101,764	58,361
Gross Profit			
	65,248	101,764	58,361
Operating Expenses			
706.001 - Salaries - Full-time	24,252	63,320	45,340
706.002 - Salaries - Part-time	7,489	25,495	13,101
706.003 - Salaries - Subs	1,399	1,242	1,449
715.001 - Social Security - Employee	2,698	7,530	4,819
715.002 - Social Security - Employer	2,698	7,530	4,819
716.100 - Health Insurance	10,007	8,860	7,829
717.000 - Life Insurance - EE	-	484	648
718.000 - Pension- ICMA-RC 401	4,758	2,056	3,977
720.001 - Medicare - Employee	631	1,761	1,127
720.002 - Medicare - Employer	631	1,761	1,127
721.001 - Federal Income Tax - Employee	2,995	12,330	6,398
722.001 - MI Income Tax - Employee	1,640	4,494	3,002
723.001 - Local Income Tax - Employee	10	148	95
730.000 - Postage, Mail Processing	6,213	2,167	-
740.000 - Operating Supplies	3,245	2,167	1,867
742.000 - Books	7,320	6,789	2,314
743.000 - Periodicals	35	56	(161)
745.000 - Audio-Visual, Video	1,802	3,232	2,859
746.000 - Other Non Book	8,267	9,360	7,578
748.000 - Materials Processing Supplies	181	-	1,598
775.000 - Repair & Maintenance	3,243	704	1,898
802.000 - Audit/Actuarial Fees	-	-	2,150
818.000 - Contractual Services	4,866	16,909	9,363

Income Statement (Profit and Loss)

	DEC 2024	DEC 2023	DEC 2022
853.000 - Phone/Communications	535	542	537
885.000 - Special Programs	830	606	774
900.000 - Printing & Publishing	-	36	70
920.000 - Utilities	946	4,818	3,997
931.000 - Facilities Maintenance	3,827	2,450	2,505
943.000 - Equipment Rental Alloc.- General Fund Motor Pool	726	999	-
956.000 - Miscellaneous	87	73	467
957.000 - Training/Education	734	194	1,022
958.000 - Memberships & Dues	1,228	261	120
977.000 - Capital Outlay	110,522	32,016	11,999
Total Operating Expenses	213,813	220,391	144,687
Operating Income	(148,565)	(118,627)	(86,326)
Net Income	(148,565)	(118,627)	(86,326)

Income Statement (Profit and Loss)

Ferndale Area District Library

For the month ended December 31, 2024

	DEC 2024	NOV 2024	OCT 2024	SEP 2024	AUG 2024	JUL 2024	JUN 2024	YEAR TO DATE
Income								
404.000 - Voted Property Taxes	63,251.31	74,534.09	79,590.66	102,617.42	2,034,873.06	228.48	62,238.45	2,355,095.02
404.001 - Voted Property Taxes - Personal	-	-	39,952.71	-	-	-	-	39,952.71
567.000 - Library State Aid	-	-	-	-	-	9,922.88	-	9,922.88
607.000 - Fees for Services	-	100.00	25.00	500.00	25.00	25.00	350.00	675.00
627.000 - Charge for Services	838.33	404.18	515.39	1,339.13	888.22	276.92	703.25	4,262.17
645.000 - Print Sales & Copies	827.90	939.90	584.80	1,373.10	1,426.05	2.40	1,319.45	5,154.15
656.000 - Other Fees & Fines	-	-	-	-	26,560.07	-	-	26,560.07
660.000 - Fines & Forfeitures	137.00	11.00	4.00	325.51	109.51	53.00	484.37	640.02
673.000 - Sale of Property (pre-FYE2022)	-	-	-	-	-	-	(24.95)	-
675.001 - Individual Donations & Honorariums	228.40	23.00	61.00	15.20	1,003.20	1.00	224.50	1,331.80
675.002 - Contributions from Library Friends	-	-	-	-	-	2,350.00	-	2,350.00
675.004 - Library Board Fundraising	-	201.19	-	-	-	-	-	201.19
693.000 - Sale of Property	(35.00)	20.85	43.00	1,412.61	108.00	(24.95)	925.92	1,524.51
695.000 - Miscellaneous Income	-	-	-	-	-	300.00	740.80	300.00
699.401 - Contributions from Capital Fund	-	-	-	-	-	-	140,000.00	-
930.101 - Contributions from General Fund	-	-	-	-	-	-	108,000.84	-
Total Income	65,247.94	76,234.21	120,776.56	107,582.97	2,064,993.11	13,134.73	314,962.63	2,447,969.52
Gross Profit	65,247.94	76,234.21	120,776.56	107,582.97	2,064,993.11	13,134.73	314,962.63	2,447,969.52

Operating Expenses

706.001 - Salaries - Full-time	24,252.44	48,277.09	76,833.70	51,694.93	59,451.29	50,893.68	64,963.44	311,403.13
706.002 - Salaries - Part-time	7,489.32	16,683.54	22,951.02	14,549.61	20,232.46	16,085.59	20,257.70	97,991.54
706.003 - Salaries - Subs	1,398.77	2,937.45	3,219.20	1,947.60	1,788.64	1,918.51	2,055.36	13,210.17
715.001 - Social Security - Employee	2,697.67	5,531.00	8,426.00	5,578.46	6,764.52	5,639.11	7,136.47	34,636.76

Income Statement (Profit and Loss)

	DEC 2024	NOV 2024	OCT 2024	SEP 2024	AUG 2024	JUL 2024	JUN 2024	YEAR TO DATE
715.002 - Social Security - Employer	2,697.67	5,531.03	8,426.01	5,578.50	6,764.49	5,639.12	7,136.45	34,636.82
716.100 - Health Insurance	10,006.83	11,263.18	10,311.32	10,401.14	13,808.70	11,430.06	418.58	67,221.23
717.000 - Life Insurance - EE	-	688.06	688.06	705.35	701.63	529.42	-	3,312.52
718.000 - Pension - ICMA-RC 401	4,758.31	5,469.73	8,324.12	4,926.16	2,958.99	5,393.13	5,916.45	31,830.44
720.001 - Medicare - Employee	630.92	1,293.53	1,970.65	1,304.61	1,581.98	1,318.87	1,669.00	8,100.56
720.002 - Medicare - Employer	630.92	1,293.53	1,970.61	1,304.64	1,581.97	1,318.82	1,669.07	8,100.49
721.001 - Federal Income Tax - Employee	2,994.91	6,231.56	9,776.54	6,672.72	9,785.82	6,337.68	7,975.06	41,799.23
722.001 - MI Income Tax - Employee	1,639.53	3,350.35	5,135.24	3,417.49	4,228.32	3,404.29	4,321.62	21,175.22
723.001 - Local Income Tax - Employee	10.28	15.43	154.26	102.84	129.31	102.84	129.22	514.96
730.000 - Postage, Mail Processing	6,213.31	12.88	735.11	2,272.13	2,376.21	-	2,114.33	11,609.64
740.000 - Operating Supplies	3,244.74	2,515.26	1,680.14	3,391.64	2,929.47	2,839.76	3,514.95	16,601.01
742.000 - Books	7,319.92	8,815.15	6,172.96	2,530.17	9,239.73	6,157.45	15,801.42	40,235.38
743.000 - Periodicals	35.00	374.00	390.03	-	14.40	733.68	114.55	1,547.11
745.000 - Audio-Visual, Video	1,801.78	5,545.30	1,752.00	1,641.74	2,386.18	2,139.82	4,559.95	15,266.82
746.000 - Other Non Book	8,266.82	18,658.70	4,703.30	9,712.87	12,274.71	7,437.78	11,457.62	61,054.18
748.000 - Materials Processing Supplies	181.32	559.89	322.29	478.00	181.06	321.88	870.60	2,044.44
775.000 - Repair & Maintenance	3,242.78	3,979.57	5,950.00	-	720.78	3,103.60	1,432.95	16,996.73
803.000 - The Library Network	-	-	19,944.85	-	-	11,546.58	2,158.74	31,491.43
818.000 - Contractual Services	4,865.50	8,314.00	3,345.90	3,312.75	3,275.80	3,197.00	3,543.75	26,310.95
853.000 - Phone/Communications	535.30	535.30	534.54	534.54	534.49	539.91	1,079.83	3,214.08
885.000 - Special Programs	829.94	2,577.65	1,060.91	2,375.70	2,247.96	5,885.41	8,070.45	14,977.57
900.000 - Printing & Publishing	-	2,577.73	6,121.03	2,952.14	634.77	-	6,128.72	12,285.67
914.000 - Liability Insurance	-	-	-	-	(1,359.00)	17,612.00	-	16,253.00
920.000 - Utilities	945.84	2,653.77	2,550.81	3,567.39	2,942.42	2,818.98	3,246.45	15,479.21
931.000 - Facilities Maintenance	3,826.55	3,223.11	3,731.55	2,921.55	6,182.06	2,931.76	2,696.00	22,816.58
943.000 - Equipment Rental Alloc.- General Fund Motor Pool	726.33	726.33	731.33	726.33	971.65	726.33	726.33	4,608.30
956.000 - Miscellaneous	87.00	1,160.60	260.53	87.00	158.25	59.50	59.50	1,812.88
957.000 - Training/Education	733.90	2,951.47	5,973.72	1,696.58	1,109.82	575.05	630.55	13,040.54

Income Statement (Profit and Loss)

	DEC 2024	NOV 2024	OCT 2024	SEP 2024	AUG 2024	JUL 2024	JUN 2024	YEAR TO DATE
958.000 - Memberships & Dues	1,227.92	825.87	1,036.69	879.11	1,676.42	943.09	808.45	6,589.10
965.101 - Contributions to General Fund	-	-	-	-	-	-	140,000.00	-
965.401 - Contributions to Capital Fund	-	-	-	-	-	-	108,000.84	-
970.000 - County Delinquent Tax Chargeback	-	68.09	-	-	-	-	-	68.09
977.000 - Capital Outlay	110,521.91	77.88	51,305.76	64,639.47	294.49	2,178.15	-	229,017.66
996.000 - Interest Expense	-	-	22,300.00	-	-	-	-	22,300.00
Total Operating Expenses	213,813.43	174,718.03	298,790.18	211,903.16	178,569.79	181,758.85	440,664.40	1,259,553.44
Operating Income	(148,565.49)	(98,483.82)	(178,013.62)	(104,320.19)	1,886,423.32	(168,624.12)	(125,701.77)	1,188,416.08
Net Income	(148,565.49)	(98,483.82)	(178,013.62)	(104,320.19)	1,886,423.32	(168,624.12)	(125,701.77)	1,188,416.08

**FY 2025 Budget
Ferndale Area District Library**

General Fund - 101

December 2024

**FY 2025
YTD
as of 12/31/2024**

**FY 2025
Budget
Approved
5/16/2024**

Revenue

101-271-404.000 - Voted Property Taxes	\$ 63,251.31	\$ 2,355,095.02	\$ 2,598,385.00
101-271-404.001 - Voted Property Taxes - Personal	\$ -	\$ 39,952.71	\$ 41,500.00
101-271-567.000 - Library State Aid	\$ -	\$ 9,922.88	\$ 19,500.00
101-271-581.000 - Grants	\$ -	\$ -	\$ -
101-271-607.000 - Fees for Services	\$ -	\$ 675.00	\$ 1,000.00
101-271-627.000 - Charge for Services	\$ 838.33	\$ 4,262.17	\$ 7,000.00
101-271-645.000 - Print Sales & Copies	\$ 827.90	\$ 5,154.15	\$ 8,500.00
101-271-656.000 - Other Fees & Fines	\$ -	\$ 26,560.07	\$ 24,000.00
101-271-660.000 - Fines & Forfeitures	\$ 137.00	\$ 640.02	\$ 1,500.00
101-271-675.001 - Individual Donations & Honorariums	\$ 228.40	\$ 1,331.80	\$ 1,000.00
101-271-675.002 - Contributions from Library Friends	\$ -	\$ 2,350.00	\$ 3,000.00
101-271-675.003 - Special Event Proceeds	\$ -	\$ -	\$ -
101-271-675.004 - Library Board Fundraising	\$ -	\$ 201.19	\$ 300.00
101-271-693.000 - Sale of Property	\$ (35.00)	\$ 1,524.51	\$ 2,500.00
101-271-695.000 - Miscellaneous Income	\$ -	\$ 300.00	\$ 5,500.00
101-271-699.401 - Contributions from Capital Fund	\$ -	\$ -	\$ 225,000.00
Total Revenue	\$ 65,247.94	\$ 2,447,969.52	\$ 2,938,685.00

General Fund - 101

December 2024

**FY 2025
YTD
as of 12/31/2024**

**FY 2025
Budget
Approved
5/16/2024**

Expenses

101-271-706.001 - Salaries - Full-time	\$ (24,252.44)	\$ (311,403.13)	\$ (720,000.00)
101-271-706.002 - Salaries - Part-time	\$ (7,489.32)	\$ (97,991.54)	\$ (220,000.00)
101-271-706.003 - Salaries - Subs	\$ (1,398.77)	\$ (13,210.17)	\$ (26,000.00)
101-271-715.001 - Social Security - Employee	\$ (2,697.67)	\$ (34,636.76)	\$ (75,000.00)
101-271-715.002 - Social Security - Employer	\$ (2,697.67)	\$ (34,636.82)	\$ (75,000.00)
101-271-716.100 - Health Insurance	\$ (10,006.83)	\$ (67,221.23)	\$ (125,000.00)
101-271-717.000 - Life Insurance - EE	\$ -	\$ (31,830.44)	\$ (8,500.00)
101-271-718.000 - Pension- ICMA-RC 401	\$ (4,758.31)	\$ (31,830.44)	\$ (70,000.00)
101-271-720.001 - Medicare - Employee	\$ (630.92)	\$ (8,100.56)	\$ (17,000.00)
101-271-720.002 - Medicare - Employer	\$ (630.92)	\$ (8,100.49)	\$ (17,000.00)
101-271-721.001 - Federal Income Tax - Employee	\$ (2,994.91)	\$ (41,799.23)	\$ (105,000.00)
101-271-722.001 - MI Income Tax - Employee	\$ (1,639.53)	\$ (21,175.22)	\$ (43,380.00)
101-271-722.002 - MI Unemployment - Employer	\$ -	\$ -	\$ -
101-271-723.001 - Local Income Tax - Employee	\$ (10.28)	\$ (514.96)	\$ (1,300.00)
101-271-725.000 - Workers Compensation	\$ -	\$ -	\$ (1,500.00)
101-271-730.000 - Postage, Mail Processing	\$ (2,394.92)	\$ (11,609.64)	\$ (10,000.00)
101-271-740.000 - Operating Supplies	\$ (3,244.74)	\$ (16,601.01)	\$ (35,000.00)
101-271-742.000 - Books	\$ (7,319.92)	\$ (40,235.38)	\$ (100,000.00)
101-271-743.000 - Periodicals	\$ (35.00)	\$ (1,547.11)	\$ (10,000.00)
101-271-745.000 - Audio-Visual, Video	\$ (1,801.78)	\$ (15,266.82)	\$ (35,000.00)
101-271-746.000 - Other Non Book	\$ (8,266.82)	\$ (61,054.18)	\$ (105,000.00)
101-271-748.000 - Materials Processing Supplies	\$ (181.32)	\$ (2,044.44)	\$ (8,000.00)

General Fund - 101	December 2024	FY 2025 YTD as of 12/31/2024	FY 2025 Budget Approved 5/16/2024
101-271-775.000 - Repair & Maintenance	\$ (3,242.78)	\$ (16,996.73)	\$ (32,000.00)
101-271-802.000 - Audit/Actuarial Fees	\$ -	\$ -	\$ (7,480.00)
101-271-803.000 - The Library Network	\$ -	\$ (31,491.43)	\$ (57,500.00)
101-271-818.000 - Contractual Services	\$ (4,865.50)	\$ (26,310.95)	\$ (85,000.00)
101-271-853.000 - Phone/Communications	\$ (535.30)	\$ (3,214.08)	\$ (7,000.00)
101-271-885.000 - Special Programs	\$ (829.94)	\$ (14,977.57)	\$ (36,000.00)
101-271-900.000 - Printing & Publishing	\$ (3,818.39)	\$ (12,285.67)	\$ (26,000.00)
101-271-914.000 - Liability Insurance	\$ -	\$ (16,253.00)	\$ (15,000.00)
101-271-920.000 - Utilities	\$ (945.84)	\$ (15,479.21)	\$ (46,000.00)
101-271-931.000 - Facilities Maintenance	\$ (3,826.55)	\$ (22,816.58)	\$ (40,000.00)
101-271-943.000 - Equipment Rental	\$ (726.33)	\$ (4,608.30)	\$ (9,000.00)
101-271-956.000 - Miscellaneous	\$ (87.00)	\$ (1,812.88)	\$ (2,000.00)
101-271-957.000 - Training/Education	\$ (733.90)	\$ (13,040.54)	\$ (30,000.00)
101-271-958.000 - Memberships & Dues	\$ (1,227.92)	\$ (6,589.10)	\$ (13,000.00)
101-271-960.000 - County Delinquent Tax Chargeback	\$ -	\$ (68.09)	\$ -
101-271-965.401 - Contributions to Capital Fund	\$ -	\$ -	\$ -
101-271-977.000 - Capital Outlay	\$ (110,521.91)	\$ (229,017.66)	\$ (300,000.00)
101-271-992.000 - Debt Svc- Principal	\$ -	\$ -	\$ (360,000.00)
101-271-994.000 - Interest Expense	\$ -	\$ (22,300.00)	\$ (44,600.00)
Total Expenses	\$ (213,813.43)	\$ (1,288,071.36)	\$ (2,918,260.00)
Net Income / (Loss):	\$ (148,565.49)	\$ 1,159,898.16	\$ 20,425.00
Fund Balance Change:		\$ 1,159,898.16	\$ 20,425.00
Fund Balance at the Beginning of the FY:		\$ 365,825.00	\$ 365,825.00
Fund Balance at the End of the FY:			\$ 386,250.00

FY 2025 Budget
Ferndale Area District Library

Capital Projects Fund - 401	December 2024	FY 2025 YTD as of 12/31/2024	FY 2025 Budget Approved 5/16/2024
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	December 2024	FY 2025 YTD as of 12/31/2024	FY 2025 Budget Approved 5/16/2024
Expenses			
401-271-965.101 - Contributions to General Fund	\$0.00	\$0.00	(\$225,000.00)
401-271-977- Capital Outlay	\$0.00	\$0.00	\$0.00
Total Expenses	\$0.00	\$0.00	(\$225,000.00)
Capital Fund Balance Change:	\$0.00	\$0.00	-\$225,000.00
Capital Fund Balance at the Beginning of the FY:		\$432,206.00	\$432,206.00
Capital Fund Balance at the End of the FY:			\$207,206.00

**FY 2025 Budget
Ferndale Area District Library**

General Fund - 101

**FY 2025
YTD
as of 12/31/2024**

**FY 2025
Budget
Adopted**

**FY 2025
Budget
Proposed
Amendments
1/16/2024**

Revenue

101-271-404.000 - Voted Property Taxes	\$ 2,355,095.02	\$2,598,385.00	\$2,598,385.00
101-271-404.001 - Voted Property Taxes - Personal	\$ 39,952.71	\$41,500.00	\$39,952.71
101-271-567.000 - Library State Aid	\$ 9,922.88	\$19,500.00	\$19,500.00
101-271-581.000 - Grants	\$ -		
101-271-607.000 - Fees for Services	\$ 675.00	\$1,000.00	\$1,000.00
101-271-627.000 - Charge for Services	\$ 4,262.17	\$7,000.00	\$7,000.00
101-271-645.000 - Print Sales & Copies	\$ 5,154.15	\$8,500.00	\$10,000.00
101-271-656.000 - Other Fees & Fines	\$ 26,560.07	\$24,000.00	\$26,560.07
101-271-660.000 - Fines & Forfeitures	\$ 640.02	\$1,500.00	\$500.00
101-271-675.001 - Individual Donations & Honorariums	\$ 1,331.80	\$1,000.00	\$1,200.00
101-271-675.002 - Contributions from Library Friends	\$ 2,350.00	\$3,000.00	\$5,000.00
101-271-675.003 - Special Event Proceeds	\$ -		
101-271-675.004 - Library Board Fundraising	\$ 201.19	\$300.00	\$300.00
101-271-693.000 - Sale of Property	\$ 1,524.51	\$2,500.00	\$3,500.00
101-271-695.000 - Miscellaneous Income	\$ 300.00	\$5,500.00	\$5,500.00
101-271-699.401 - Contributions from Capital Fund	\$ -	\$225,000.00	\$225,000.00
Total Revenue	\$ 2,447,969.52	\$ 2,938,685.00	\$ 2,943,397.78

General Fund - 101

**FY 2025
YTD
as of 12/31/2024**

**FY 2025
Budget**

**FY 2025
Proposed
Amendments
1/16/2024**

Expenses

101-271-706.001 - Salaries - Full-time	\$ (24,252.44)	(\$720,000.00)	(\$710,000.00)
101-271-706.002 - Salaries - Part-time	\$ (7,489.32)	(\$220,000.00)	(\$220,000.00)
101-271-706.003 - Salaries - Subs	\$ (1,398.77)	(\$26,000.00)	(\$29,000.00)
101-271-715.001 - Social Security - Employee	\$ (2,697.67)	(\$75,000.00)	(\$77,000.00)
101-271-715.002 - Social Security - Employer	\$ (2,697.67)	(\$75,000.00)	(\$77,000.00)
101-271-716.100 - Health Insurance	\$ (10,006.83)	(\$125,000.00)	(\$125,000.00)
101-271-717.000 - Life Insurance - EE	\$ -	(\$8,500.00)	(\$8,500.00)
101-271-718.000 - Pension- ICMA-RC 401	\$ (4,758.31)	(\$70,000.00)	(\$72,000.00)
101-271-720.001 - Medicare - Employee	\$ (630.92)	(\$17,000.00)	(\$18,000.00)
101-271-720.002 - Medicare - Employer	\$ (630.92)	(\$17,000.00)	(\$18,000.00)
101-271-721.001 - Federal Income Tax - Employee	\$ (2,994.91)	(\$105,000.00)	(\$100,000.00)
101-271-722.001 - MI Income Tax - Employee	\$ (1,639.53)	(\$43,380.00)	(\$47,000.00)
101-271-722.002 - MI Unemployment - Employer	\$ -		
101-271-723.001 - Local Income Tax - Employee	\$ (10.28)	(\$1,300.00)	(\$1,900.00)
101-271-725.000 - Workers Compensation	\$ -	(\$1,500.00)	(\$1,500.00)
101-271-730.000 - Postage, Mail Processing	\$ (2,394.92)	(\$10,000.00)	(\$12,500.00)
101-271-740.000 - Operating Supplies	\$ (3,244.74)	(\$35,000.00)	(\$33,000.00)
101-271-742.000 - Books	\$ (7,319.92)	(\$100,000.00)	(\$100,000.00)
101-271-743.000 - Periodicals	\$ (35.00)	(\$10,000.00)	(\$10,000.00)
101-271-745.000 - Audio-Visual, Video	\$ (1,801.78)	(\$35,000.00)	(\$35,000.00)
101-271-746.000 - Other Non Book	\$ (8,266.82)	(\$105,000.00)	(\$110,000.00)
101-271-748.000 - Materials Processing Supplies	\$ (181.32)	(\$8,000.00)	(\$8,000.00)

General Fund - 101

**FY 2025
YTD
as of 12/31/2024**

**FY 2025
Budget
Adopted**

**FY 2025
Budget
Proposed
Amendments**

101-271-775.000 - Repair & Maintenance	\$ (3,242.78)	(\$32,000.00)	(\$32,000.00)
101-271-802.000 - Audit/Actuarial Fees	\$ -	(\$7,480.00)	(\$7,480.00)
101-271-803.000 - The Library Network	\$ -	(\$57,500.00)	(\$60,000.00)
101-271-818.000 - Contractual Services	\$ (4,865.50)	(\$85,000.00)	(\$85,000.00)
101-271-853.000 - Phone/Communications	\$ (535.30)	(\$7,000.00)	(\$6,750.00)
101-271-885.000 - Special Programs	\$ (829.94)	(\$36,000.00)	(\$36,000.00)
101-271-900.000 - Printing & Publishing	\$ (3,818.39)	(\$26,000.00)	(\$26,000.00)
101-271-914.000 - Liability Insurance	\$ -	(\$15,000.00)	(\$16,253.00)
101-271-920.000 - Utilities	\$ (945.84)	(\$46,000.00)	(\$42,000.00)
101-271-931.000 - Facilities Maintenance	\$ (3,826.55)	(\$40,000.00)	(\$43,000.00)
101-271-943.000 - Equipment Rental	\$ (726.33)	(\$9,000.00)	(\$9,500.00)
101-271-956.000 - Miscellaneous	\$ (87.00)	(\$2,000.00)	(\$2,000.00)
101-271-957.000 - Training/Education	\$ (733.90)	(\$30,000.00)	(\$28,000.00)
101-271-958.000 - Memberships & Dues	\$ (1,227.92)	(\$13,000.00)	(\$13,000.00)
101-271-960.000 - County Delinquent Tax Chargeback	\$ -		
101-271-965.401 - Contributions to Capital Fund	\$ -		
101-271-977.000 - Capital Outlay	\$ (110,521.91)	(\$300,000.00)	(\$300,000.00)
101-271-992.000 - Debt Svc- Principal	\$ -	(\$360,000.00)	(\$360,000.00)
101-271-994.000 - Interest Expense	\$ -	(\$44,600.00)	(\$44,600.00)
Total Expenses	\$ (213,813.43)	\$ (2,918,260.00)	\$ (2,924,983.00)

Net Income / (Loss):	\$ 2,234,156.09	\$ 20,425.00	\$ 18,414.78
Fund Balance Change:		\$ 20,425.00	\$ 18,414.78
Fund Balance at the Beginning of the FY:		\$ 468,392.72	\$ 365,825.00
Fund Balance at the End of the FY:		\$ 488,817.72	\$ 384,239.78
			13% Fund Balance

FY 2025 Budget
Ferndale Area District Library

Capital Projects Fund - 401	December 2023	FY 2024 YTD as of 12/31/2023	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	December 2023	FY 2024 YTD as of 12/31/2023	FY 2024 Budget
Expenses			
401-271-965.101 - Contributions to General Fund	\$0.00	\$0.00	(\$225,000.00)
401-271-977- Capital Outlay	\$0.00	\$0.00	\$0.00
Total Expenses	\$0.00	\$0.00	(\$225,000.00)

Capital Fund Balance Change:	\$0.00	\$0.00	-\$225,000.00
Capital Fund Balance at the Beginning of the FY:		\$557,206.00	\$557,206.00
Capital Fund Balance at the End of the FY:		\$557,206.00	\$332,206.00

1/16/2025

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

From: Drew Macaulay

Subject: Mid-Year Budget Amendments FY 2025

Summary:

It is customary for the board to consider budget amendments halfway through the fiscal year so as to update the budget using the actual amounts for revenue and expenses so far.

Recommended Action:

A motion to approve the proposed amendments to the FY 2025 budget.



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

GRETCHEN WHITMER
GOVERNOR

RACHAEL EUBANKS
STATE TREASURER

January 02, 2025

**Request for Improvement
of Deficiencies -
Corrective Action Plan**

Fiscal Year: 2024

Municipality Code: 638037

Report ID Number: 164505

Sent Via Email

Ferndale Area District Library
krocket@fadl.org

Dear Governing Body:

The Community Engagement and Finance Division has received the audit report for the fiscal year referenced above. It is the responsibility of this division to administer certain State statutes. Consequently, your audit has been reviewed to determine compliance with budgeting, accounting, auditing, and statutory compliance related activities. This review has identified issues that we believe need your attention.

Please note the following issues corresponding to response(s) on the auditing procedures report:

- Expenditures have exceeded revenues for the last three years. Please provide an explanation for this trend.

The matter(s) described above are either violations of state statute or are deficiencies of the local unit that may impede the local unit's ability to comply with state statute.

Additional deficiencies in your report are usually found in the form of comments and recommendations located toward the end of the report or may be filed separately. The plan should identify each Auditing Procedure Report question listed above, each additional deficiency, the corrective action to be taken, the supporting documentation requested, if any, and the date in which the action is to be implemented.

Therefore, within **30 days** from the date of this letter, please submit to us a detailed Corrective Action Plan to resolve the above-mentioned matter(s), including other deficiencies noted in your audit report. To submit your Corrective Action Plan, visit the department's online filing site at [Michigan.gov/localfinancialreporting](https://www.michigan.gov/localfinancialreporting) and select the File Online Reports tab. You must request local unit user access if one does not already exist. We do not accept hard-copy or emailed responses. Please combine multiple documents as only one document can be uploaded.

Failure to respond within 30 days or an inability to demonstrate that corrective action has been implemented may result in one or more of the following:

- Denial of subsequent year qualified status under Public Act 34 of 2001, the Revised Municipal Finance Act (possibly preventing your municipality the ability to borrow money);
- Subject the local unit to an audit and/or review performed by Department of Treasury auditors at the expense of the local unit.

Please contact the audit review staff at LAFD_Audits@michigan.gov if you have any questions.

Sincerely,



Cary Jay Vaughn, CPA, CGFM
Local Audit and Finance Division

INTERIM DIRECTOR
Krickit Hoekstra
ASST. INTERIM DIRECTOR
Drew Macaulay
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

To: MI Dept of Treasury
January 2, 2025
Letter originally from Cary Jay Vaughn, CPA, CGFM
Audit Manager
Community Engagement and Finance Division

Regarding:
Request for Improvement of Deficiencies - Corrective Action Plan
Fiscal Year: 2024
Municipality Code: 638018
Report ID Number: 164505

The Ferndale Area District Library transferred money from the Capital Fund to the General Fund order to make capital improvements to the building such as: renovating the Kids Corner with new furnishings and carpet, new public computers, new signage, and new public restrooms. (See Note 7: Interfund Transfer.) We will be careful to monitor our accounts and keep the Capital Fund at a healthy balance while evaluating costs for future improvements. However, these are one time expenditures and will not be a pattern.

Sincerely,

A handwritten signature in black ink that reads "Krickit Hoekstra".

Krickit Hoekstra
Interim Library Director
kricket@fadl.org
248-546-2504 ext 6919



1/15/2025

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

From: Drew Macaulay

Subject: Board Calendar of Events 2025 – Updated January 2025

Summary:

Here are some recurring annual events and deadlines for the Board calendar in 2025:

January:

- *Mid-Year Budget Amendments
- *Board Offices and Committee Chairs

February:

- *Due: Feb. 1st, Annual State Library Survey – Complete and submitted
- *FY 2026 budget process begins

March:

- *Strategic Planning – Quarterly Review
- *FY 2026 budget process continues – board input

April:

- *FY 2026 draft budget presented to board
- *Publish in a newspaper the notice for the May Budget Hearing (required 10 days before the date of hearing)

May:

- *FY 2026 Budget Hearing

June:

- *Due: L-4029 signed millage tax rate form to Oakland County & City of Ferndale
- *Final budget amendments for FY 2025
- *Approve renewal of Library General Property & Liability Insurance policy for FY 2026
- *Strategic Planning – Quarterly Review

July:

- *Begin new FY 2026
- *No Library Board Meeting

September:

- *Strategic Planning – Quarterly Review

October:

- *Conduct the annual library financial audit
- *MLA Annual Conference (Lansing) October 29-31
- *Personnel Committee gives Board and Director review of how Director evaluation works

November:

- *Library Director Personnel Review – Director submits self-evaluation
- *Election Day November 4

December:

- *Board meeting December 11 due to holidays
- *Presentation of library audit
- *Due: Audit must be filed with the State of Michigan by December 31
- *Due: Annual continuing disclosure paperwork for the library bond must be filed by December 31
- *Due S&P Global Ratings annual bond/audit filing response
- *Strategic Planning – Quarterly Review
- *Library Director Personnel Review – Library Board completes Director evaluation forms

January 2026

- *Director's Annual Evaluation – Closed Session

Recommended Action:

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

Friends of the Ferndale Library (FFL) Liaison
(Kelly Farrah) Report for the 1/16/2025 FADL Board Meeting



- 1) It was a quick December 2024 FFL meeting so that President Ed Burns and others could attend the Ferndale City Council meeting to accept the \$2,250 donation to the Friends from the Ferndale Community Foundation. (The funds will go towards the summer concert series.)
- 2) \$ Numbers for Nov 2024 Bookstore: \$449; Amazon: \$167.87; Swag: \$10. FADL themed Candles and Pins are now available for purchase in the bookstore. It seems that Bookstore Chair June Axelrad and the bookstore volunteers have embraced the new space and continue enhancing the design. One future expensive item that will be needed is signage to be able to locate the bookstore in the library
- 3) Several donations were received by the Friends:
 - In Memoriam for Pat Lind, former librarian, who recently passed away: \$450 was received in donations that were used to purchase cookbooks with nameplate memorial information put into the books.
 - Generous donations were received from new FADL board members Brianna Foraker and Jonatha Ross (from unexpended campaign funds.)
- 4) The next Friends meeting is Monday 1/20/2025, but since the library will be closed that day for the system-wide software migration, the Friends will be meeting at 6:30pm at Second Base on 9 Mile in Ferndale (FFL will cover pizza and 1 beverage.) Let me know if you want more details.
- 5) Not sure how the Jolajakaflo December event went but will find out at the 1/20/2025 meeting and the “Book It 5K” Friends event, where you are encouraged to read 5,000 pages, has started. There will be a fun run and a kids category and there was discussion about having a “finish line” event at the end of the program. (Forms are available on the Friends website or will be soon)
- 6) Check out the FFL Facebook site and Website for information on upcoming Friends events. The Friends are continuing to waive any fees or dues to join and become a member. Just go to their website: ferndalefriends.org and click on “Get Involved.” This is a wonderful way to support the library and the library’s mission in the community. And they are always looking for active Friends to attend meetings and become more involved on their board. Denise Cote is the new Secretary, Marcus Minardi is now handling the website, and I think they might have found a Treasurer (but will need to confirm that.) Ed Burns again mentioned that he will be stepping down later this year so he is hoping someone will step up to become President.
- 7) The meeting ended with a fun book exchange for the holiday season.