Library Board Meeting
AGENDA
April 18, 2024 - 6:30 PM

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

Proposed minutes of this meeting will be available for public inspection at the Ferndale Area District Library, located at 222 East Nine Mile Road, Ferndale, eight (8) business days after the meeting. Approved minutes are available within five (5) business days after the meeting at which they are approved (in accordance with Open Meetings Act, Public Act 267.)
Library Board Meeting
Proposed Minutes
March 21, 2024 - 6:30 PM

Board Meeting

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

There was a great turnout for the literary themed model drawing event. The Boisali Biswas art opening was excellent and she will be a guest on the podcast. The group spring show is opening on Sunday, April 21.
B. Friends of the FPL – Kelly.
The Friends continue to build outreach and awareness at library events. The Book it to your couch 5K is ongoing and they will host a Finish Line event with prizes. April 9th is National Library Workers Day. Tuesday May 14th 6-8 pm will be the city of Ferndale volunteer event and board members are invited.
C. Equity, Diversity and Inclusion - Amanda
No report.
D. Finance – Judeen and Kevin
No report.
E. Personnel – Adrienne
No report.
F. Schools – Meghan
Wright shared Head of Youth Services Everett Pine’s monthly school outreach report, which included an update on Ferndale Upper Elementary’s annual Battle of the Books which took place this afternoon.
15. Committee membership appointments as needed. None.
16. Review action items. Wright will follow up with the library’s architect for more information on the bids for the Finance Committee to review and make a recommendation on next month. Bartos requested that Youth Services Librarian Erin present her Spring Institute presentation at a future board meeting.
17. Announcements/comments from board members. Yezbick commented that the City Survey numbers showed a 15% increase in happy community members from 2009 and that it is great to see. Judeen presented a gift to Jordan and Danielle’s new baby on behalf of the board.
18. Adjourn
A MOTION by Yezbick and seconded by Hooper to adjourn at 7:19 pm; passed unanimously

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Director's Report – 4/18/2024

Staff Updates

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

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

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

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

Building/Library Updates


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

Courtyard Pavilion/Interior Remodel: Bids for only the interior portion of this project have been received and reviewed by the finance committee, which will make a recommendation to the board at this meeting.
**Sensory Accommodations:** The Youth Services Department now offers Sensory Accessibility Kits for patrons of all ages. Our staff designed the kits to assist with a variety of sensory-related needs that may affect someone’s ability to enjoy their time at the library. Kits include non-verbal communication cards, sound cancelling ear muffs, and weighted blankets. Additionally, the Library’s webpage now offers a virtual tour of the youth department to help patrons and families prepare for their visit. We are considering expanding this option to the rest of the library as well.

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

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

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

<table>
<thead>
<tr>
<th>Location</th>
<th>Price B&amp;W</th>
<th>Price Color</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ferndale Area District Library</td>
<td>10 cents</td>
<td>25 cents</td>
</tr>
<tr>
<td>UPS Store Ferndale</td>
<td>21 cents</td>
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<tr>
<td>Fed Ex Royal Oak</td>
<td>20 cents</td>
<td>73 cents</td>
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<td>Staples</td>
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<td>Detroit Public Library</td>
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<td>Royal Oak Library</td>
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<tr>
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<td>Huntington Woods Library</td>
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<tr>
<td>Redford Library</td>
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<tr>
<td>Van Buren District Library</td>
<td>15 cents</td>
<td>40 cents</td>
</tr>
</tbody>
</table>
April 8 - Musicals! Movie Trivia at 215 West 7:00 pm:
Movie buffs can form teams of 2-4 participants for a trivia night, hosted at 215 West, where we’ll ask brain-teasing questions about Musicals, from originals to Broadway adaptations. Sign up at: fadl.org/trivia

April 9 - Film Club - 7:00 pm:
Discussing the award-winning 2020 film, ‘Minari,’ starring Michigan’s own Steven Yeun. Find more info and sign up at: fadl.org/film-club

April 10 - Sci-Fi Book Club - 6:30 pm:
Reading/discussing the graphic novel, ‘Embroidered Worlds.’ Sign up at: fadl.org/sfbc

April 16 - Graphic Novel Book Club at Drifter Coffee - 6:30 pm:
Reading/discussing ‘Impossible People’ by Julia Wertz. Find more info and sign up at: fadl.org/gnbc

April 20 - Beeswax Food Wrap (Craft Event) - 1:00 pm:
Say goodbye to wasteful plastic wrap. Let’s learn how to make sustainable food wraps using organic beeswax and cotton cloth. Sign up at fadl.org/beeswax

April 21 - “Spring” Group Art Show - Opening Reception - 2:00 pm:
Works by 15 unique local artists will be on display, with complementary refreshments and live music. No registration required.

April 22 - Zine Workshop for ages 16+ - 6:00 pm:
Our Zine workshops provide a hands-on opportunity for participants to work alone or collaboratively on making a zine. Sign up at: fadl.org/zine

April 30 - Ferndale Project Book Club - 6:30 pm:
Reading/discussing ‘Between Two Kingdoms’ by Suleika Jaouad. Sign up at: fadl.org/fpbc

Sunday Songwriters Series
featuring AUDRA KUBAT
April 14 - 2:00 pm
Join us for a free, all-ages acoustic performance in the library’s program room, featuring the award-winning musician/educator Audra Kubat, performing her signature blend of folk ballads. This event is sponsored by the Friends of the Ferndale Library.

More info at:
fadl.org/audra
ferndalefriends.org
April 4 & April 18 - Middle-Grade Tabletop RPG Group - 6:00 pm
Explore tabletop games similar to Dungeons & Dragons.
Grades 6-8 can be signed up at: fadl.org/rpg

April 11 - Middle School Board Game Club - 6:00 pm
Learn how to play awesome board games!
Grades 6-8 can be signed up at fadl.org/msbg

April 13 - Unicorn Party - 2:00 pm
For ages 3-8: We’ll have stations with activities, games, and snacks -- all unicorn-related! Come and experience them at your own pace with your family. Sign up at fadl.org/unicorn

April 17 - Pokemon Club - 6:00 pm
Kids, ages 7-11, can gather, learn, and have fun talking about Pokémon. Bringing cards is optional. Sign up at: fadl.org/pokemon

April 22 - Family Zine Workshop - 6:00 pm
For ages 7-15 + Caregivers Optional
Our Zine workshops provide a hands-on opportunity for participants to work alone or collaboratively on making a zine. Sign up at: fadl.org/zine

April 30 - Reading Rainbow - 6:00 pm:
Co-hosted with Affirmations: Social hour with a book discussion included, for kids in grades 4-8; drop-ins welcome. Sign up at: fadl.org/reading-rainbow

April 30 - Reading Caregiver Club - 6:00 pm:
This social group is open to any/all caregivers of LGBTQ+ kids. No registration required. Find more info online at: fadl.org/rcc

In Other News:
- Kids of all ages can enjoy our latest Scavenger Hunt, helping Wallace and Henrietta Hedgehog find seeds for their garden.
- Lower and Upper Elementary Book Clubs will be back in May. Stay tuned to our website for details: fadl.org/youth
March 2024 Statistics

New Items Added
Adult Books: 274
CDs: 25
DVDs/Blu-rays: 60
Audiobooks: 16
Children’s Books: 258
Teen Books: 31
Magazines: 84
Puzzles/Board Games: 11
Video Games: 5
Library of Things: 1
Total: 765
Overdrive Advantage Titles added: 46

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

Total questions/requests
Reference desk: 1,462
Youth desk: 631
Circulation desk: 913

Circulation by Media Type

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

Library Revenue from Service

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

Total Friends earnings
Book Store: $639.75
Shirts and Bags: $5.00
Amazon Sales: $166.60

Total Programs Offered: 37
Total Program Attendance: 972

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

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

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

Kanopy:
Video Plays: 738
Total User Accounts: 251

Social Media – December
Insights from our social media...

Podcast – 345 downloads

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

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

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

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

Teen Instagram:
Post Engagement: 290
Overall Reach: 925
Interactions: 110
Profile Visits: 65
New Followers/Growth Rate: 4 (.1%)
Post Reach: 355
Story Reach: 115
### March 2024 Adult Programs

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<tr>
<th>DATE</th>
<th>PROGRAM</th>
<th>ADULTS</th>
<th>KIDS</th>
<th>ZOOM</th>
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<td>Yoga</td>
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<td>3/5/2024</td>
<td>Native Landscaping</td>
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<td>3/14/2024</td>
<td>Model Drawing</td>
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<td>3/17/2024</td>
<td>Irish Folk Music</td>
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<td>Graphic Novel Book Club</td>
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<td>3/26/2024</td>
<td>Ferndale Project Book Club</td>
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<td>3/27/2024</td>
<td>Puzzle Tournament</td>
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<td><strong>Total</strong></td>
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### March 2024 Youth Programs

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<tr>
<th>DATE</th>
<th>PROGRAM</th>
<th>ADULTS</th>
<th>KIDS</th>
<th>TOTAL</th>
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<td>3/1/2024</td>
<td>March Take-home Kit</td>
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<td>3/1/2024</td>
<td>Winter Scavenger Hunt (3/1-3/2)</td>
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<td>3/1/2024</td>
<td>Baby Storytime</td>
<td>11</td>
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<td>3/1/24</td>
<td>Outreach: Winter Festival FUEL</td>
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<td>3/6/2024</td>
<td>Family Storytime</td>
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<td>LEBC</td>
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<td>3/8/2024</td>
<td>Baby Storytime</td>
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<td>3/8/2024</td>
<td>Outreach: Drayton</td>
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<tr>
<td>3/10/2024</td>
<td>Winter Scavenger Hunt (3/10-15)</td>
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<td>3/12/24</td>
<td>Sensory-Friendly Storytime</td>
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<td>3/13/2024</td>
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<td>3/17/2024</td>
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<td>3/20/2024</td>
<td>Family Storytime</td>
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<td>3/20/2024</td>
<td>Pokemon Club</td>
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<td>3/21/2024</td>
<td>Outreach: Drayton</td>
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<td>3/21/2024</td>
<td>2024 Battle of the Books at FUEL</td>
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<td>3/21/2024</td>
<td>Middle Grade Tabletop RPG</td>
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<td>3/24/2024</td>
<td>Spring Scavenger Hunt (3/24-31)</td>
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<tr>
<td>3/26/2024</td>
<td>Reading Rainbow</td>
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<td>3/26/24</td>
<td>Rainbow Caregiver Club</td>
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<td>3/28/2024</td>
<td>Paint &amp; Pour</td>
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<td><strong>Total</strong></td>
<td><strong>Programs / Outreach</strong></td>
<td>107</td>
<td>630</td>
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COST ANALYSIS

● CURRENT MONTHLY EXPENDITURE

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

● PROPOSED SOLUTION FROM MILLENNIUM

  ● Proposed Lease with Maintenance: $726.33

  ● Monthly Savings: ($9.40)

  ● Annual Savings: ($112.80)

  ● Term of Lease Savings: ($592.20)
## Proposal For: Ferndale Area District Library

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

### 63 Month Total Copy Agreement

**$726.33/mo.**

**Millennium Business Systems Total Copy Agreement Includes:**

- Unlimited service calls
- Full parts and labor protection
- Black and color toner, developer, and drums
- Toshiba copiers quarterly images of 12,000 black and 12,000 color
- Excess per image charge of $0.01028 black and $0.06050 color
- HP printers quarterly images of 18,000 black and 3,000 color
- Excess per image charge of $0.01452 black and $0.06050 color
- Delivery, installation, and training
- 2 hours of network support

Includes:

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

---

Prepared by: Scott Hoch  
shoch@2millennium.com  
4/11/2024
COST PER IMAGE AGREEMENT

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

AGREEMENT NO.: 3057527

CUSTOMER ("YOU" OR "YOUR")
FULL LEGAL NAME: Ferndale Area District Library
FEDERAL TX ID #: 
ADDRESS: 222 E 9 Mile Rd Ferndale, MI 48220-1731
PHONE NUMBER: (248) 546-2504

EQUIPMENT AND PAYMENT TERMS

<table>
<thead>
<tr>
<th>TYPE, MAKE, MODEL NUMBER, SERIAL NUMBER, AND INCLUDED ACCESSORIES</th>
<th>BEGINNING METER READING</th>
<th>MONTHLY IMAGE ALLOWANCE</th>
<th>EXCESS PER IMAGE CHARGE (PLUS TAX)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>B&amp;W COLOR</td>
<td>B&amp;W COLOR</td>
<td>B&amp;W COLOR</td>
</tr>
<tr>
<td>2 HP M553DN</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1 TOSHIBA E-STUDIO 4515AC</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1 TOSHIBA E-STUDIO 4525AC</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

X SEE ATTACHED SCHEDULE

TOTAL CONSOLIDATED MONTHLY IMAGE ALLOWANCE AND EXCESS PER IMAGE CHARGES (IF CONSOLIDATED)

EQUIPMENT LOCATION: As Stated Above

METER FREQUENCY: Quarterly

TERM IN MONTHS: 63

MONTHLY BASE PAYMENT AMOUNT*: $726.33

("PLUS TAX)

SECURITY DEPOSIT: N/A

CONTRACT

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

CUSTOMER'S AUTHORIZED SIGNATURE/ CERTIFICATE OF DELIVERY & ACCEPTANCE

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

(As Stated Above)

OWNER ("WE", "US", "OUR")
Millennium Business Systems, LLC

33140 Industrial Rd, Livonia, MI 48150

UNCONDITIONAL GUARANTY

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

OWNER

SIGNATURE

PRINT NAME & TITLE

DATE

SIGNATURE: X

INDIVIDUAL:

DATE:

SIGNATURE: X

INDIVIDUAL:

DATE:
ADDITIONAL TERMS AND CONDITIONS

1. AGREEMENT. You agree to use the equipment and software referenced herein, together with all replacements, parts, repairs, additions and accessions incorporated therein or attached thereto ("Equipment") and you unconditionally agree to pay us the amounts payable under the terms of this Agreement ("Agreement") each period by the due date. This Agreement is binding upon our acceptance hereof. In order to facilitate an orderly transition, including installation and training, and to provide a uniform billing cycle, the start date of this Agreement (the "Effective Date") will be the date after the certificate of acceptance of the Equipment, as shown to you on your invoice. You agree to pay a prorated amount for the period between the installation date and the Effective Date. This payment for the transition period will be based on the periodic payment, due up front, of $50.00 per unit. The periodic payment for each unit is $50.00. You will be responsible for any damage, charge or fee exceeding $50.00. If any amount payable to us is past due, you will pay a late charge equal to: 1) the greater of ten (10) cents for each dollar overdue or twenty-six dollars ($26.00), or 2) the highest lawful charge, if less. Any security deposit will be returned upon full performance. We may charge you a fee of up to $55.00 for filing, searching and/or title charges required under the Uniform Commercial Code ("UCC") or other laws. If for any reason your check is returned for nonpayment, you will be charged a bad check charge of $30.00 or, if less, the maximum charge allowed by law.

2. NET AGREEMENT. You agree to remove all title guarantees for the entire Agreement term. You agree that you are unconditionally obligated to pay all amounts due under this Agreement for the entire term. You are not entitled to reduce or settle off against amounts due under this Agreement for any reason.

3. IMAGE CHARGES AND OVERAGES. You are entitled to the total number of images shown under Image Allowance (or Total Consolidated Image Allowance, if applicable) each period during the term of this Agreement. If you make more than the allowed images in any period, you will pay us an additional amount equal to the number of excess images made during such period multiplied by the applicable Excess Per Image Charge. The excess charge will be billed to you no later than twenty-one (21) days following the end of the period. Unless we agree otherwise, you will pay us a minimum charge of $30.00 for each set of images. We install automatic meter reading ("AMR") collection software on the Equipment. If you choose not to have this AMR software installed, you agree to pay us a $5.00 monthly meter collection fee and provide us with the actual meter readings on any business day as designated by us, provided that we may estimate the number of images used if such meter readings are not received within five days following our request. We will adjust the estimated charge for excess images upon receipt of actual meter readings for an administrative fee of $25.00 per occurrence. You agree that the Base Payment Amount and the Excess Per Image Charges may be proportionately increased at any time if our estimated average page coverage is exceeded. As of the end of the first year of this Agreement and not more than once each successive twelve-month period thereafter, the Base Payment Amount and Excess Per Image Charges (and, at our election, the Base Payment Amount and Excess Per Image Charges among any subsequent agreements between you and us that incorporate the terms hereof) may be increased by a maximum of 25% of the then existing payment or charge.

4. EQUIPMENT USE. You will keep the Equipment in good working order, free and clear of all liens and charges, use for business purposes only and not modify or move it from its initial location without our consent. You agree that you will not be entitled to the Equipment out of service and have a first party pay (or provide funds to pay) the amounts due hereunder. You will comply with all laws, ordinances, regulations, requirements and rules relating to the use and operation of the Equipment and any other equipment you use or control. We may assess a late charge of $50.00 per unit on overdue payments. In addition to amounts owed for use of the designated Equipment and accessories, payments under this Agreement may include amounts owed for services detailed in this section, all of which may be invoiced as one payment for your convenience. You agree that you will look solely to us for performance of any such services and for the delivery of any applicable supplies. We will provide maintenance (during normal business hours), inspection, adjustment, parts replacement, cleaning and routine cleaning required for the proper operation, as well as black toner and developer. Maintenance and supplies for printers and fax machines will be provided to you at no cost to you. Any other equipment maintenance and supplies are available at extra charge. You must notify us of any repairs before they are performed. All other maintenance and supplies are specifically excluded from this Agreement. If you choose to have us provide the service of AMR, you agree to pay us a $5.00 fee per unit. You agree to pay us in advance for all supplies purchased or used by us and not returned to us. If you choose to have us provide the service of AMR, you agree to pay us a $5.00 fee per unit. You agree to pay us in advance for all supplies purchased or used by us and not returned to us.

5. SERVICE/COMPLIANCE. In addition to amounts owed for use of the designated Equipment and accessories, payments under this Agreement may include amounts owed for services detailed in this section, all of which may be invoiced as one payment for your convenience. You agree that you will look solely to us for performance of any such services and for the delivery of any applicable supplies. We will provide maintenance (during normal business hours), inspection, adjustment, parts replacement, cleaning and routine cleaning required for the proper operation, as well as black toner and developer. Maintenance and supplies for printers and fax machines will be provided to you at no cost to you. Any other equipment maintenance and supplies are available at extra charge. You must notify us of any repairs before they are performed. All other maintenance and supplies are specifically excluded from this Agreement. If you choose to have us provide the service of AMR, you agree to pay us a $5.00 fee per unit. You agree to pay us in advance for all supplies purchased or used by us and not returned to us. If you choose to have us provide the service of AMR, you agree to pay us a $5.00 fee per unit. You agree to pay us in advance for all supplies purchased or used by us and not returned to us.

6. SOFTWARE USE. You may not use the software for any purpose other than use in connection with the Equipment. You may not copy the software, modify it or create derivative works from it, or reverse engineer, decompile, disassemble or translate the source code or any other software. You may not use the software on any other equipment or network or in any other manner other than as authorized under this Agreement. You may not distribute the software, except to the extent that the software is included with the Equipment, and you may not disclose the software to any third party. You may not use the software in any manner that would violate any intellectual property rights. You may not use the software for any purpose other than use in connection with the Equipment. You may not copy the software, modify it or create derivative works from it, or reverse engineer, decompile, disassemble or translate the source code or any other software. You may not use the software on any other equipment or network or in any other manner other than as authorized under this Agreement. You may not distribute the software, except to the extent that the software is included with the Equipment, and you may not disclose the software to any third party. You may not use the software in any manner that would violate any intellectual property rights.

7. SOFTWARE DISTRIBUTION. You agree to use the software in connection with the Equipment. You may not copy the software, modify it or create derivative works from it, or reverse engineer, decompile, disassemble or translate the source code or any other software. You may not use the software on any other equipment or network or in any other manner other than as authorized under this Agreement. You may not distribute the software, except to the extent that the software is included with the Equipment, and you may not disclose the software to any third party. You may not use the software in any manner that would violate any intellectual property rights.

8. SOFTWARE MODIFICATION. You agree to use the software in connection with the Equipment. You may not copy the software, modify it or create derivative works from it, or reverse engineer, decompile, disassemble or translate the source code or any other software. You may not use the software on any other equipment or network or in any other manner other than as authorized under this Agreement. You may not distribute the software, except to the extent that the software is included with the Equipment, and you may not disclose the software to any third party. You may not use the software in any manner that would violate any intellectual property rights.

9. SOFTWARE SECURITY. You agree to use the software in connection with the Equipment. You may not copy the software, modify it or create derivative works from it, or reverse engineer, decompile, disassemble or translate the source code or any other software. You may not use the software on any other equipment or network or in any other manner other than as authorized under this Agreement. You may not distribute the software, except to the extent that the software is included with the Equipment, and you may not disclose the software to any third party. You may not use the software in any manner that would violate any intellectual property rights.

10. SOFTWARE SUPPORT. You agree to use the software in connection with the Equipment. You may not copy the software, modify it or create derivative works from it, or reverse engineer, decompile, disassemble or translate the source code or any other software. You may not use the software on any other equipment or network or in any other manner other than as authorized under this Agreement. You may not distribute the software, except to the extent that the software is included with the Equipment, and you may not disclose the software to any third party. You may not use the software in any manner that would violate any intellectual property rights.

11. SOFTWARE USE. You agree to use the software in connection with the Equipment. You may not copy the software, modify it or create derivative works from it, or reverse engineer, decompile, disassemble or translate the source code or any other software. You may not use the software on any other equipment or network or in any other manner other than as authorized under this Agreement. You may not distribute the software, except to the extent that the software is included with the Equipment, and you may not disclose the software to any third party. You may not use the software in any manner that would violate any intellectual property rights.

12. SOFTWARE SECURITY. You agree to use the software in connection with the Equipment. You may not copy the software, modify it or create derivative works from it, or reverse engineer, decompile, disassemble or translate the source code or any other software. You may not use the software on any other equipment or network or in any other manner other than as authorized under this Agreement. You may not distribute the software, except to the extent that the software is included with the Equipment, and you may not disclose the software to any third party. You may not use the software in any manner that would violate any intellectual property rights.

13. SOFTWARE SUPPORT. You agree to use the software in connection with the Equipment. You may not copy the software, modify it or create derivative works from it, or reverse engineer, decompile, disassemble or translate the source code or any other software. You may not use the software on any other equipment or network or in any other manner other than as authorized under this Agreement. You may not distribute the software, except to the extent that the software is included with the Equipment, and you may not disclose the software to any third party. You may not use the software in any manner that would violate any intellectual property rights.
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<tr>
<th>Fiscal Year</th>
<th>General Fund</th>
<th>Other Revenue</th>
<th>Total Revenue</th>
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<td>2023-24</td>
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<td>$1,234,567</td>
<td>$3,609,023</td>
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<td>2024-25</td>
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<td>$1,345,678</td>
<td>$3,802,467</td>
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<td>2025-26</td>
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<td>$1,456,789</td>
<td>$4,035,690</td>
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<td>2026-27</td>
<td>$2,690,123</td>
<td>$1,567,890</td>
<td>$4,258,013</td>
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**Notes:**
- The table above provides a breakdown of revenues for the General Fund and other revenue sources for the fiscal years 2023-24 to 2026-27.
- The total revenue for each fiscal year includes both expected and actual figures.
- Additional information includes a breakdown of activity by type and comparison against prior years.
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<thead>
<tr>
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<th></th>
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<th></th>
<th></th>
<th></th>
<th></th>
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</tr>
</thead>
<tbody>
<tr>
<td>Forecast Budget</td>
<td>$388,922.50</td>
<td>$381,421.50</td>
<td>$368,996.50</td>
<td>$373,680.00</td>
<td>$376,925.00</td>
<td>$373,466.00</td>
<td>$372,175.00</td>
<td>$358,673.71</td>
</tr>
<tr>
<td>Proposed Budget Adjusted 1/18/2024</td>
<td>$395,144.25</td>
<td>$387,643.25</td>
<td>$375,217.25</td>
<td>$380,800.75</td>
<td>$384,045.75</td>
<td>$380,556.75</td>
<td>$379,167.75</td>
<td>$365,666.41</td>
</tr>
<tr>
<td>Forecast Activity</td>
<td>$378,922.50</td>
<td>$371,421.50</td>
<td>$358,996.50</td>
<td>$363,680.00</td>
<td>$366,925.00</td>
<td>$363,466.00</td>
<td>$362,175.00</td>
<td>$348,673.71</td>
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<tr>
<td>Approved Budget</td>
<td>$385,144.25</td>
<td>$377,643.25</td>
<td>$365,217.25</td>
<td>$370,800.75</td>
<td>$374,045.75</td>
<td>$370,556.75</td>
<td>$369,167.75</td>
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<tr>
<td>Actual Activity</td>
<td>$380,922.50</td>
<td>$373,421.50</td>
<td>$360,996.50</td>
<td>$365,680.00</td>
<td>$368,925.00</td>
<td>$365,466.00</td>
<td>$364,175.00</td>
<td>$350,673.71</td>
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<tr>
<td>Female Area District Library</td>
<td>$387,144.25</td>
<td>$380,643.25</td>
<td>$378,217.25</td>
<td>$383,800.75</td>
<td>$387,045.75</td>
<td>$383,556.75</td>
<td>$382,167.75</td>
<td>$368,666.41</td>
</tr>
</tbody>
</table>
A PROPOSAL FOR FINANCIAL AUDIT SERVICES

For the Years Ending June 30, 2024 through 2026

FERNDALE AREA DISTRICT LIBRARY

Submitted by

Gabridge & Co.

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

March 13, 2024
<table>
<thead>
<tr>
<th>Section</th>
<th>Page</th>
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</thead>
<tbody>
<tr>
<td>Letter of Transmittal</td>
<td>3</td>
</tr>
<tr>
<td>Audit Scope</td>
<td>3</td>
</tr>
<tr>
<td>Authorized Contact</td>
<td>4</td>
</tr>
<tr>
<td>Proposed Audit Fees</td>
<td>5</td>
</tr>
<tr>
<td>Firm Profile</td>
<td>6</td>
</tr>
<tr>
<td>Firm Qualifications &amp; Experience</td>
<td>6</td>
</tr>
<tr>
<td>Team Qualifications &amp; Experience</td>
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</tr>
<tr>
<td>Other Services</td>
<td>11</td>
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<tr>
<td>Mandatory Criteria</td>
<td>11</td>
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<tr>
<td>License to Practice in Michigan</td>
<td>11</td>
</tr>
<tr>
<td>Independence &amp; Conflict of Interest</td>
<td>11</td>
</tr>
<tr>
<td>Summary Qualifications</td>
<td>12</td>
</tr>
<tr>
<td>Similar Engagements</td>
<td>12</td>
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<tr>
<td>Continuing Education and External Quality Control Review</td>
<td>15</td>
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<tr>
<td>Audit Approach</td>
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</tr>
<tr>
<td>Specific Audit Approach</td>
<td>15</td>
</tr>
<tr>
<td>Identification of Potential Audit Problems</td>
<td>18</td>
</tr>
<tr>
<td>Additional Data</td>
<td>18</td>
</tr>
<tr>
<td>Non-Discrimination Clause</td>
<td>18</td>
</tr>
</tbody>
</table>
Audit Scope

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

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

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

- Independent Certified Public Accountant report on the fair presentation of the basic financial statements in conformity with generally accepted accounting principles in the United States and standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

- Independent Certified Public Accountant report on internal control over financial reporting in accordance with Government Auditing Standards and test its compliance of laws, regulations, contracts and grants.

- Independent Certified Public Accountant report on the Schedule of Expenditures of Federal Awards (if applicable) and a report on Compliance and Internal Control over Financial Reporting in accordance with auditing standards generally accepted in the United States of America, and standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States and as required by OMB Uniform Guidance, Audits of State and Local Governments (if applicable – Single Audit).

- Management letter, covering internal control and recommendations.

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

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

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

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

## Preliminary

<table>
<thead>
<tr>
<th></th>
<th>Planning Hours</th>
<th>Field Work Hours</th>
<th>Report Prep Hours</th>
<th>Total Hours</th>
<th>Hourly Rate</th>
<th>Fee</th>
</tr>
</thead>
<tbody>
<tr>
<td>Partner in charge</td>
<td>2</td>
<td>-</td>
<td>-</td>
<td>2</td>
<td>$295</td>
<td>$590</td>
</tr>
<tr>
<td>Senior Staff</td>
<td>8</td>
<td>-</td>
<td>-</td>
<td>8</td>
<td>$125</td>
<td>$1,000</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>10</strong></td>
<td><strong>-</strong></td>
<td><strong>-</strong></td>
<td><strong>10</strong></td>
<td></td>
<td><strong>$1,590</strong></td>
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</tbody>
</table>

## Final

<table>
<thead>
<tr>
<th></th>
<th>Planning Hours</th>
<th>Field Work Hours</th>
<th>Report Prep Hours</th>
<th>Total Hours</th>
<th>Hourly Rate</th>
<th>* Fee</th>
</tr>
</thead>
<tbody>
<tr>
<td>Partner in charge</td>
<td>-</td>
<td>-</td>
<td>4</td>
<td>4</td>
<td>$295</td>
<td>$1,180</td>
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<tr>
<td>Audit Manager</td>
<td>-</td>
<td>6</td>
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<td>12</td>
<td>205</td>
<td>2,460</td>
</tr>
<tr>
<td>Senior Staff</td>
<td>-</td>
<td>10</td>
<td>8</td>
<td>18</td>
<td>125</td>
<td>2,250</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>-</strong></td>
<td><strong>16</strong></td>
<td><strong>18</strong></td>
<td><strong>34</strong></td>
<td></td>
<td><strong>$5,890</strong></td>
</tr>
</tbody>
</table>

## Totals

|                  | 10             | 16              | 18                | 44          | $7,480      |

**Year Ending June 30, 2024**  
$7,480 - Not to exceed

**Year Ending June 30, 2025**  
$7,600 - Not to exceed

**Year Ending June 30, 2026**  
$7,750 - Not to exceed

* Notes regarding the proposed fees are as follows:
  - Report-printing and out-of-pocket travel expenses would be billed separately and are not expected to exceed $500 per year.
Firm Qualifications and Experience

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

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

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

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

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

PRINCIPALS

Joseph Verlin, CPA, CGFM
Principal in Charge - Audit Services

Education
BA, Accounting
Ferris State University

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

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

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

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

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

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

Education
Bachelor of Science in Public Accountancy
Grand Valley State University

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

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

Robert J. Klein

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

Education
   BA, Accounting
   Eastern Michigan University

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

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

Lauren Wenneman, CPA

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

Education
   Bachelor of Science in Public Accountancy
   Michigan State University

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

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

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

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

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

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

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

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

Licensed to Practice in Michigan

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

Independence and Conflict of Interest

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

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

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

**Marshall District Library**
Scope of Work – Financial Audit  
Principal in Charge – Joe Verlin  
Contact – Angela Semifero, Executive Director  
Phone – (269) 781.7821

**Brandon Township Public Library**
Scope of Work – Governmental Financial Audit  
Principal in Charge – Joe Verlin  
Contact – Kathleen Rocheleau, Executive Director  
Phone – (248) 627.1474

**Kalamazoo Public Library**
Scope of Work – Governmental Financial Audit  
Principal in Charge – Joe Verlin  
Contact – Nnamdi Dike, Head of Finance and Budget  
Phone – (269) 553.7856

Further references are available upon request.
Following is a list of all Michigan governmental and nonprofit clients for which our firm has performed an audit for during the past five years:

### Townships
- Township of Allegan
- Township of Arcadia
- Township of Bear Lake
- Township of Bingham
- Township of Blue Lake
- Township of Boysen Valley
- Township of California
- Township of Centerville
- Township of Cheshire
- Township of Constantine
- Township of Covert
- Township of Detour
- Township of Drummond Island
- Township of Everett
- Township of Garfield
- Township of Gilead
- Township of Granger
- Township of Hart
- Township of Holton
- Township of Howell
- Township of Inverness
- Township of Kasson
- Township of LaGrange
- Township of Manistee
- Township of Melrose
- Township of Mottville
- Township of Mullet
- Township of Nottawa
- Township of Otisco
- Township of Painville
- Township of Pleasanton
- Township of Salem
- Township of Sherman
- Township of Sharon
- Township of Sturgeon
- Township of Trout Lake
- Township of Tuscarora
- Township of Tyrone
- Township of Union
- Township of Vevay
- Township of Whitefish
- Township of Wilson

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

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

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

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<thead>
<tr>
<th>Villages</th>
<th>Counties</th>
<th>Libraries</th>
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<tr>
<td>Village of Ashley</td>
<td>Allegan County</td>
<td>Albion District Library</td>
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<td>Village of Bellevue</td>
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<td>Village of Benzie</td>
<td>Cheboygan County</td>
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<td>Village of Beulah</td>
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<td>Cheboygan Area Public Library</td>
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<td>Village of Calumet</td>
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<td>Clarkston Independence District Library</td>
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<td>Coopersville Area District Library</td>
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<td>Eaton Rapids Area District Library</td>
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<td>Village of Decatur</td>
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<td>Village of Detour</td>
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<td>Ferndale Area District Library</td>
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<td>Village of Elk Rapids</td>
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<td>Galesburg-Charleston District Library</td>
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<td>Village of Fowler</td>
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<td>Grosse Pointe Public Library</td>
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Continuing Education


External Quality Control Review

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

Quality Control Procedures

Some examples of our quality control procedures include:

- Draft versions of audit reports are reviewed by an independent review principal who was not involved with the audit.

- Our audit teams are trained prior to their arrival for fieldwork to ensure audit efficiency and that you will not need to “train the auditor”.

- An audit manager or the principal in charge of the audit will be on-site at all times during fieldwork to ensure that a properly trained decision-maker will be available throughout fieldwork.

- The principal in charge of each audit reviews the audit report and related letters with the client prior to finalizing.

Specific Audit Approach

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

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

Final Fieldwork

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

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

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

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

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

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

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

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

Compensated absences – We will obtain a year end value of compensated absences and validate the balance by comparing to the employee handbook and / or union contracts.
Long-term debt – We will obtain a year end schedule of long-term debt and verify the accuracy of the current portion of long-term debt by reviewing amortization schedules. We will also confirm certain balances by inspecting vouchers or sending confirmations to lenders.

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

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

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

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

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

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

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

Approach to be Taken to Document an Understanding of Internal Controls

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

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

We have accumulated an extensive list of the significant laws and regulations that apply to governmental entities. Each year we review that list in relation to new State, Federal, and industry guidelines and make modifications as appropriate. During fieldwork, the list is reviewed with client personnel to ensure compliance with the identified laws and regulations.
We will provide delivery dates during the planning phase of the audit and confirm these dates during our planning meeting with management. Following is our anticipated timetable to complete the audit:

<table>
<thead>
<tr>
<th>Description</th>
<th>Dates</th>
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<tbody>
<tr>
<td>Detailed Audit Plan</td>
<td>July</td>
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<tr>
<td>Fieldwork</td>
<td>September</td>
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<td>Draft Reports</td>
<td>October</td>
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<tr>
<td>Final Reports</td>
<td>November</td>
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<tr>
<td>Board Presentation</td>
<td>November / December</td>
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</table>

**Identification of Potential Audit Problems**

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

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

**Non-Discrimination Clause**

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

Ferndale Area District Library

691 N. Squirrel Rd., Suite 100
Auburn Hills, MI 48326
248.239.0900
Alan D. Panter, CPA, CGFM, Principal
alan.panter@yeoandyeo.com
Proposal in effect for 90 days

March 20, 2024
Let’s thrive.

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

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

Thank you.
March 20, 2024

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

Dear Jordan:

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

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

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

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

We look forward to the opportunity to work with you.

We appreciate the opportunity. Thank you for your consideration.

Sincerely,

[Signature]
Alan D. Panter, CPA, CGFM
Principal, Yeo & Yeo
alan.panter@yeoandyeo.com
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Profile of the Firm.

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

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

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

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

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

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

Independence

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

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

License to Practice in Michigan

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

Debarment, Suspension, Ineligibility, and Voluntary Exclusion

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

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

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

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Report on the Firm's System of Quality Control

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

We have reviewed the system of quality control for the accounting and auditing practice of Yeo & Yeo, P.C. CPAs and Advisors (the "Firm") in effect for the year ended August 31, 2022. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

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

Firm's Responsibility

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

Peer Reviewer's Responsibility

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

Required Selections and Considerations

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

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

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Yeo & Yeo, P.C. CPAs and Advisors in effect for the year ended August 31, 2022, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of pass, pass with deficiency(ies) or fail. Yeo & Yeo, P.C. CPAs and Advisors has received a peer review rating of pass.

Glen Allen, Virginia
February 22, 2023

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

Government Industry Experience.

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

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

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

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

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

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

**YEO & YEO**

**CPAs & ADVISORS**

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

**YEO & YEO**

**TECHNOLOGY**

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

**YEO & YEO**

**WEALTH MANAGEMENT**

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

**YEO & YEO**

**MEDICAL BILLING & CONSULTING**

Complete billing and management solutions for visionary practices. Helping you focus on what's important.
YEŌ & YEŌ BY THE NUMBERS

4 Companies
providing right-sized relationships, knowledge, and focus.

YEŌ & YEŌ
CPAS & ADVISORS

YEŌ & YEŌ
MEDICAL BILLING & CONSULTING

YEŌ & YEŌ
TECHNOLOGY

YEŌ & YEŌ
WEALTH MANAGEMENT

Founded in 1923
for a century+ of perspective and service.

Offices across Michigan
to help you exactly where you are.

31 Principals & Presidents
offering unmatched expertise and proven commitment across the state.

200+ Team Members
service and industry specialized professionals dedicated to your needs.

Reach Beyond Michigan
through our extended network.

96%
of our people say they are proud to work for Yeō & Yeō.

Giving Back
to our communities and those in need through the Yeō & Yeō Foundation.

238 Organizations received a donation
$485,343 total awarded donations

$480,365 contributions from Yeō & Yeō employees, leaders, and firm revenue

Awards
recognizing our level of commitment and success.
Identification of Anticipated Potential Audit Problems.

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

Information Not Ready
We will have open communication during the audit to help prevent this but will schedule the audit as planned and we can be flexible with the timing. We will also contact management as soon as any issues arise.

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

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

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

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

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

Report Format
Website for examples/reports of our past financial statements: https://treas-secure.state.mi.us/DocumentSearch
Summary of the Proposer’s Qualifications.


Meet Your Engagement Team.

Partner, Supervisory and Staff Qualifications and Experience

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

Alan Panter
CPA, CGFM | Principal
Principal In-Charge

Jamie Rivette
CPA, CGFM | Principal
Concurring Reviewer

Molly Rozenboom
Senior Accountant
Alan D. Panter
CPA, CGFM
Principal.

Education
Bachelor of Arts in Accounting from Michigan State University

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

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

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

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

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

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

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

Education  
BBA Bachelor Business Administration – Northwood University

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

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

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

Specialty Areas  
Municipalities  
Audits under Government Auditing Standards  
Single Audits under 2 CFR 200

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

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

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

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

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

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

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

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

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

Training
Nonprofit updates
Real estate updates
Government updates
Accounting updates
GAQC Single Audit Fundamental Series (AICPA)
Client References.

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

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

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

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

**Ann Arbor District Library**
Ell Neiburger, Executive Director
neiburgerej@aadl.org
734.327.4517
343 South Fifth Avenue
Ann Arbor, MI 48104

**Saginaw Public Libraries**
Maria McCarville, Director
mmccarville@saginawlibrary.org
989.755.9833r
505 Janes
Saginaw, MI 48607
Proposer’s Approach to the Examination.

The Yeo & Yeo Audit Process.

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

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

Pre-Planning

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

Planning

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

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

Risk Assessment

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

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

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

Reporting

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

The following reports will be provided:

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

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

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

<table>
<thead>
<tr>
<th>Upon Notification of the Award</th>
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<tbody>
<tr>
<td>Contact with Management</td>
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<td>Planning Meeting</td>
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<td>September or October</td>
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<tr>
<td>Field Work (Audit Plan)</td>
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<td>November</td>
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<td>Exit Conference with Management</td>
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<tr>
<td>Financial Statements</td>
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<td>Management Letter</td>
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<tr>
<td>December</td>
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<td>Presentation</td>
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Compensation.

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

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

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

<table>
<thead>
<tr>
<th>Year</th>
<th>Not to Exceed Audit Fees</th>
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<tbody>
<tr>
<td>2024</td>
<td>$17,000</td>
</tr>
<tr>
<td>2025</td>
<td>$17,600</td>
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<tr>
<td>2026</td>
<td>$18,200</td>
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Beyond June 30, 2026, Yeo & Yeo provides Ferndale Area District Library the option for an engagement extension. Upon receiving an extension request, Yeo & Yeo will provide Ferndale Area District Library an updated engagement letter outlining fees for the extended engagement option.

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

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

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

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

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

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

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

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

Protect Your Sensitive Information
- Integrate your current two-factor authentication provider or start using Google at no cost
- Protect sensitive information with inactivity time-out and SSL AES 256-bit encryption
Nurturing A Relationship Built on Success.

Educational Content and Resources.

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

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

**Audit Resource Center**
- Tips & Tools
- Easy access on yeoandyeo.com
- Timely Updates

**Client Training & Webinars**
- Key topics
- Client empowerment & education
- Forum for compliance

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

**Blog**
- Deep insight
- Timely perspectives
- Fresh analysis from thought leaders
A Focus on Government Audits.

The Yeo & Yeo Difference.

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

Exceptional People.

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

Deep Experience.

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

Timely Communication.

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

Partner Involvement.

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

A Passion for Community.

It’s our passion to invest time, talent, and resources in the communities where we live, work, and play.
Thank You for Considering Yeo & Yeo.

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

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

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

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

Let’s thrive.

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

I. Introduction.

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

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

II. Rules for a Safe Environment.

A. Violations of Law. Committing or attempting to commit an activity in violation of federal, state, or local law, ordinance, or regulation (including but not limited to assault, indecent exposure, larceny, removing Library material from the property without authorization through the approved lending procedures, vandalism or copyright infringement) is prohibited.

B. Weapons. Carrying guns, pistols, or other weapons, except as specifically permitted and exempt from local regulation by law, is prohibited.

C. Alcohol; Drugs. Possessing, selling, distributing, or consuming any alcoholic or intoxicating beverage, illegal drug, or drug paraphernalia is prohibited; provided that alcohol may be permitted at certain Library-sponsored events if specifically approved by the Library. Persons noticeably under the influence of any controlled substance or alcoholic or intoxicating liquor are not allowed on Library property.

E. Recreational Equipment and Personal Transport Devices. Use of skateboards, rollerblades, roller skates, or other wheeled form of recreational equipment is not allowed in the Library or on Library property. Library patrons must park bicycles or other recreational vehicles only in authorized areas. Wheelchairs, scooters, strollers, and other power-driven mobility devices are permitted by those individuals with disabilities in accordance with Library rules, unless a particular type of device cannot be accommodated because of legitimate safety requirements.
F. **No Blocking of Doors, Aisles or Entrances.** All doors, aisles and entrances must remain obstacle-free. This includes a prohibition of running power cords across aisles or other areas that are used for walking.

G. **Animals.** Animals are not permitted in the Library other than service animals (as defined by law) for those individuals with disabilities, those used in law enforcement or for Library programming.

H. **Incendiary devices.** The use of incendiary devices, such as candles, matches, and lighters, is prohibited inside the Library.

I. **Staff Only Areas.** Patrons shall not be permitted in any areas designated as “staff only” unless otherwise permitted by the Library Director. Patrons are not allowed to enter behind service desks, including Circulation, Reference, and Youth Services.

J. **School Groups.** School groups using the Library must have approval of the Library Director and must have a teacher and other appropriate staff present to ensure that the students use the Library in conformance with these rules.

### III. Rules for Personal Behavior:

A. **Personal Property.** Personal property brought into the Library is subject to the following:

1. The Library staff may limit the number and size of parcels carried into the Library.

2. The Library is not responsible for personal belongings left unattended and Library staff is not permitted to guard or watch personal belongings.

3. The Library does not guarantee storage for personal property.

4. Personal possessions must not be left unattended or take up seating or space if needed by others.

B. **Food and Beverages.** Food and beverages are only permitted in designated areas.

C. **Unauthorized Use.** Patrons must leave the Library promptly at closing time and may not be in the Library when it is not open to the public. Further, any patron whose privileges to use the Library have been denied may not enter the Library. Any patron whose privileges have been limited may not use the Library in any manner that conflicts with those limits placed on the patron by the Library Director, his/her/their designee, or the Library Board.

D. **Engaging in Proper Library Activities.** Patrons shall be engaged in activities associated with the use of the Library while in the building or on Library property.
Patrons not engaged in reading, studying, writing, utilizing library services, participating in scheduled Library programs, or using Library materials may be required to leave the building and shall not remain on Library property.

E. **Considerate Use.** The following behavior is prohibited in the Library or on Library property:

1. Spitting;
2. Running, pushing, shoving, fighting, throwing items, provoking a fight or other unsafe physical behavior;
3. Climbing on furniture;
4. Using obscene or threatening language or gestures;
5. Engaging in sexual behavior (1) that is a violation of the law, (2) which can reasonably be expected to disturb Library users or staff while such staff or patrons are in the Library or on Library property, or (3) that interferes with the Library patrons’ use of the Library or the ability of the staff person to do his/her/their job.
6. Engaging in physical and/or verbal harassment of patrons or staff.

F. **Panhandling or Soliciting.** Panhandling or soliciting Library staff or patrons for money, products, or services inside the Library or on Library property is prohibited. Sales of products or services that are incidental to Library programming may be permitted if approved in advance by the Library Director.

G. **Interference with Staff.** Patrons may not interfere with the staff’s performance of duties in the Library or on Library property. This includes engaging in conversation or behavior that monopolizes or forces the attention of staff for an inappropriate period of time, inappropriate personal comments, sexual advances, or physical and/or verbal harassment.

H. **Campaigning, Petitioning, Interviewing and Similar Activities.** As a limited public forum, the Library reserves the right to regulate the time, place, and manner for campaigning, petitioning, interviewing, survey-taking, pamphleteering, canvassing and soliciting on Library grounds as follows:

1. Campaigning, petitioning, interviewing, survey-taking, pamphleteering, canvassing, and soliciting are prohibited inside the Library building.
2. Campaigning, petitioning, interviewing, survey-taking, pamphleteering, canvassing, and soliciting outside the Library building but on Library property are subject to the following requirements:
   a. Persons or groups are requested to sign in with the designated Person in Charge in advance.
b. Use of the Library property does not indicate the Library’s opposition or endorsement of the candidate or issue that is the subject of the petition, interview, campaign or discussion.

c. Permitted areas for campaigning, petitioning, interviewing, survey-taking, pamphleteering, canvassing and soliciting outside of the Library building shall be limited to areas 15 feet from all entrances.

d. No person shall block ingress or egress from the Library building.

e. Permitted times will be limited to the operating hours of the Library.

f. Campaign material, literature, or petitions may not be brought into the Library, posted at the Library, or left on Library property.

I. **Sales.** Selling merchandise on Library property without prior permission from the Library Director is prohibited.

J. **Distributions: Postings.** Distributing or posting printed materials/literature on Library property not in accordance with Library policy is prohibited.

K. **Restrooms.** Misuse of restrooms, including activities that damage fixtures and/or plumbing, and sexual activity is prohibited. Unless a parent or guardian is assisting a child or a patron is assisting a person with a disability, there shall only be one person to a stall. Library materials may not be taken into restrooms.

L. **Harassment.** Staring, photographing, video recording, audio recording, following, stalking, harassing, arguing with, threatening, talking or behaving in a manner (1) which can reasonably be expected to disturb Library users or staff while such staff or patrons are in the Library or on Library property; (2) that interferes with the Library patrons’ use of the Library or the ability of the staff person to do his or her job is prohibited; (3) would create or may result in a hostile work environment for Library staff; and/or (4) that violates Michigan law.

M. **Loud Noise.** Producing or allowing any loud, unreasonable, or disturbing noises that interfere with other patrons’ use of the Library or which can be reasonably expected to disturb other persons or have the intent of annoying other persons, including yelling, cheering, talking (with others or in monologues) or noises from electronic, entertainment, and communication devices, such as cell phones, tablets, headphones, and radio, is prohibited. Patrons may use headphones or earbuds but at a volume that cannot be heard by other Library patrons or staff.

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

N. **Odor.** Offensive odor, including but not limited to body odor due to poor personal hygiene, overpowering perfume or cologne, or odors from items brought into the Library, that causes a nuisance is prohibited. (For example, if the patron’s odor
interferes with staff or other patrons’ use of the Library, the patron violates this Policy).

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

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

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

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

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

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

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

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

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

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

C. **Equipment.** Library staff computers are for staff use only.
D. **Authorized Lending.** Library materials may only be removed from the premises with authorization through established lending procedures.
V. **Violation and Appeal Section**
Violations and appeals of this Policy shall be processed according to the Library Violations and Appeal Policy.

*Adopted September 15, 2022*
## Balance Sheet

**Ferndale Area District Library**  
**As of March 31, 2024**

### Assets

<table>
<thead>
<tr>
<th>Current Assets</th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash and Cash Equivalents</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Capital Projects Account</td>
<td>449,205.16</td>
<td></td>
</tr>
<tr>
<td>General Account</td>
<td>937,010.48</td>
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</tr>
<tr>
<td>Total Cash and Cash Equivalents</td>
<td>1,386,215.64</td>
<td></td>
</tr>
</tbody>
</table>

| Total Current Assets | 1,386,215.64 |       |
| Total Assets | 1,386,215.64 |       |

### Liabilities and Equity

<table>
<thead>
<tr>
<th>Liabilities</th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Current Liabilities</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Accounts Payable</td>
<td>660.77</td>
<td></td>
</tr>
<tr>
<td>Total Current Liabilities</td>
<td>660.77</td>
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<tr>
<td>Total Liabilities</td>
<td>660.77</td>
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</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Equity</th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Current Year Earnings</td>
<td>450,391.99</td>
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<tr>
<td>Retained Earnings</td>
<td>935,162.88</td>
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</tr>
<tr>
<td>Total Equity</td>
<td>1,385,554.87</td>
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</tbody>
</table>

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

#### For the month ended March 31, 2023

#### Fernalsea Area District Library

<table>
<thead>
<tr>
<th>Operating Expenses</th>
<th>Total Income</th>
<th>Cross Profit</th>
</tr>
</thead>
<tbody>
<tr>
<td>Reserves &amp; Admin.</td>
<td>7,020.95</td>
<td>1,200.00</td>
</tr>
<tr>
<td>Total expenses</td>
<td>18,942.26</td>
<td>1,200.00</td>
</tr>
<tr>
<td>Total income</td>
<td>19,979.17</td>
<td>1,200.00</td>
</tr>
</tbody>
</table>

#### Notes:
- **Total Income:** Includes contributions from general fund, miscellaneous income, and other operating income.
- **Operating Expenses:** Includes reserves and administration.

---

**Income Statement:**

- **For the month ended March 31, 2023:**
- **Fernalsea Area District Library:**

---

**Cross Profit: 1,200.00**

---

**Income Statement:**

- **For the month ended March 31, 2023:**
- **Fernalsea Area District Library:**

---

**Cross Profit: 1,200.00**
<table>
<thead>
<tr>
<th></th>
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</thead>
<tbody>
<tr>
<td>2020</td>
<td>104,334</td>
<td>62,270</td>
<td>63,225</td>
<td>64,672</td>
<td>66,986</td>
<td>69,321</td>
<td>71,755</td>
<td>74,189</td>
<td>76,623</td>
<td>79,057</td>
<td>81,492</td>
<td>83,926</td>
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<tr>
<td>2021</td>
<td>117,643</td>
<td>85,496</td>
<td>87,941</td>
<td>90,387</td>
<td>92,833</td>
<td>95,278</td>
<td>97,723</td>
<td>100,169</td>
<td>102,615</td>
<td>105,061</td>
<td>107,507</td>
<td>109,953</td>
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<tr>
<td>2022</td>
<td>131,052</td>
<td>99,912</td>
<td>102,358</td>
<td>104,804</td>
<td>107,250</td>
<td>109,696</td>
<td>112,142</td>
<td>114,588</td>
<td>117,034</td>
<td>119,480</td>
<td>121,926</td>
<td>124,372</td>
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<tr>
<td>2023</td>
<td>144,561</td>
<td>114,378</td>
<td>116,824</td>
<td>119,270</td>
<td>121,716</td>
<td>124,162</td>
<td>126,608</td>
<td>129,054</td>
<td>131,500</td>
<td>133,946</td>
<td>136,392</td>
<td>138,838</td>
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</table>

Income Statement (Total and Last)
<table>
<thead>
<tr>
<th></th>
<th></th>
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<th></th>
<th></th>
<th></th>
<th></th>
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<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Income Statement (gifts and lost)</td>
<td>Income Statement (gifts and lost)</td>
<td>income Statement (gifts and lost)</td>
<td>income Statement (gifts and lost)</td>
<td>income Statement (gifts and lost)</td>
<td>income Statement (gifts and lost)</td>
<td>income Statement (gifts and lost)</td>
<td>income Statement (gifts and lost)</td>
<td>income Statement (gifts and lost)</td>
<td>income Statement (gifts and lost)</td>
<td>income Statement (gifts and lost)</td>
<td>income Statement (gifts and lost)</td>
<td>income Statement (gifts and lost)</td>
</tr>
<tr>
<td>Total Operating Income</td>
<td>2022</td>
<td>2023</td>
<td>2024</td>
<td>2025</td>
<td>2026</td>
<td>2027</td>
<td>2028</td>
<td>2029</td>
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<td>2031</td>
<td>2032</td>
<td>2033</td>
</tr>
<tr>
<td>Operating Income</td>
<td>2022</td>
<td>2023</td>
<td>2024</td>
<td>2025</td>
<td>2026</td>
<td>2027</td>
<td>2028</td>
<td>2029</td>
<td>2030</td>
<td>2031</td>
<td>2032</td>
<td>2033</td>
</tr>
<tr>
<td>Total Operating Expenses</td>
<td>2022</td>
<td>2023</td>
<td>2024</td>
<td>2025</td>
<td>2026</td>
<td>2027</td>
<td>2028</td>
<td>2029</td>
<td>2030</td>
<td>2031</td>
<td>2032</td>
<td>2033</td>
</tr>
<tr>
<td>Total Income</td>
<td>2022</td>
<td>2023</td>
<td>2024</td>
<td>2025</td>
<td>2026</td>
<td>2027</td>
<td>2028</td>
<td>2029</td>
<td>2030</td>
<td>2031</td>
<td>2032</td>
<td>2033</td>
</tr>
</tbody>
</table>
# FY 2024 Budget
## Ferndale Area District Library

### General Fund - 101

#### Revenue

<table>
<thead>
<tr>
<th>Description</th>
<th>March 2024</th>
<th>FY 2024 YTD as of 3/31/2024</th>
<th>FY 2024 Budget Amended 1/18/2024</th>
</tr>
</thead>
<tbody>
<tr>
<td>101-271-404.000 - Voted Property Taxes</td>
<td>$35,316</td>
<td>$2,345,331</td>
<td>$2,384,162</td>
</tr>
<tr>
<td>101-271-404.001 - Voted Property Taxes - Personal</td>
<td>$-</td>
<td>$41,374</td>
<td>$41,350</td>
</tr>
<tr>
<td>101-271-567.000 - Library State Aid</td>
<td>$-</td>
<td>$9,798</td>
<td>$19,323</td>
</tr>
<tr>
<td>101-271-581.000 - Grants</td>
<td>$-</td>
<td>$-</td>
<td>$-</td>
</tr>
<tr>
<td>101-271-607.000 - Fees for Services</td>
<td>$50</td>
<td>$950</td>
<td>$750</td>
</tr>
<tr>
<td>101-271-627.000 - Charge for Services</td>
<td>$1,053</td>
<td>$6,281</td>
<td>$7,000</td>
</tr>
<tr>
<td>101-271-645.000 - Print Sales &amp; Copies</td>
<td>$982</td>
<td>$7,073</td>
<td>$7,600</td>
</tr>
<tr>
<td>101-271-650.000 - Other Fees &amp; Fines</td>
<td>$-</td>
<td>$25,741</td>
<td>$25,700</td>
</tr>
<tr>
<td>101-271-660.000 - Fines &amp; Forfeitures</td>
<td>$209</td>
<td>$1,895</td>
<td>$1,800</td>
</tr>
<tr>
<td>101-271-675.001 - Individual Donations &amp; Honorariums</td>
<td>$270</td>
<td>$1,886</td>
<td>$2,000</td>
</tr>
<tr>
<td>101-271-675.002 - Contributions from Library Friends</td>
<td>$-</td>
<td>$1,547</td>
<td>$4,500</td>
</tr>
<tr>
<td>101-271-675.003 - Special Event Proceeds</td>
<td>$-</td>
<td>$-</td>
<td>$-</td>
</tr>
<tr>
<td>101-271-675.004 - Library Board Fundraising</td>
<td>$-</td>
<td>$174</td>
<td>$300</td>
</tr>
<tr>
<td>101-271-693.000 - Sale of Property</td>
<td>$69</td>
<td>$2,904</td>
<td>$3,500</td>
</tr>
<tr>
<td>101-271-695.000 - Miscellaneous Income</td>
<td>$-</td>
<td>$7,177</td>
<td>$7,100</td>
</tr>
<tr>
<td>101-271-699.401 - Contributions from Capital Fund</td>
<td>$-</td>
<td>$(108,001)</td>
<td>$-</td>
</tr>
<tr>
<td>101-271-830.101 - Contributions from General Fund</td>
<td>$-</td>
<td>$-</td>
<td>$-</td>
</tr>
<tr>
<td><strong>Total Revenue</strong></td>
<td><strong>$37,948</strong></td>
<td><strong>$2,344,131</strong></td>
<td><strong>$2,505,085</strong></td>
</tr>
</tbody>
</table>

#### Expenses

<table>
<thead>
<tr>
<th>Description</th>
<th>March 2024</th>
<th>FY 2024 YTD as of 3/31/2024</th>
<th>FY 2024 Budget Amended 1/18/2024</th>
</tr>
</thead>
<tbody>
<tr>
<td>101-271-706.001 - Salaries - Full-time</td>
<td>$(47,701)</td>
<td>$(485,624)</td>
<td>$(694,550)</td>
</tr>
<tr>
<td>101-271-706.003 - Salaries - Subs</td>
<td>$(1,931)</td>
<td>$(14,239)</td>
<td>$(19,000)</td>
</tr>
<tr>
<td>101-271-715.001 - Social Security - Employee</td>
<td>$(3,332)</td>
<td>$(52,204)</td>
<td>$(70,000)</td>
</tr>
<tr>
<td>101-271-715.002 - Social Security - Employer</td>
<td>$(3,332)</td>
<td>$(52,204)</td>
<td>$(70,000)</td>
</tr>
<tr>
<td>101-271-716.100 - Health Insurance</td>
<td>$(7,542)</td>
<td>$(86,876)</td>
<td>$(120,000)</td>
</tr>
<tr>
<td>101-271-717.000 - Life Insurance - EE</td>
<td>$(584)</td>
<td>$(5,745)</td>
<td>$(8,500)</td>
</tr>
<tr>
<td>101-271-718.000 - Pension- ICMA-RC 401</td>
<td>$(2,572)</td>
<td>$(37,960)</td>
<td>$(55,000)</td>
</tr>
<tr>
<td>101-271-720.001 - Medicare - Employee</td>
<td>$(1,247)</td>
<td>$(12,209)</td>
<td>$(16,000)</td>
</tr>
<tr>
<td>101-271-720.002 - Medicare - Employer</td>
<td>$(1,247)</td>
<td>$(12,209)</td>
<td>$(16,000)</td>
</tr>
<tr>
<td>101-271-721.001 - Federal Income Tax - Employee</td>
<td>$(9,947)</td>
<td>$(69,954)</td>
<td>$(90,000)</td>
</tr>
<tr>
<td>101-271-722.002 - MI Unemployment - Employer</td>
<td>$-</td>
<td>$(1,880)</td>
<td>$(1,980)</td>
</tr>
<tr>
<td>101-271-723.001 - Local Income Tax - Employee</td>
<td>$(100)</td>
<td>$(985)</td>
<td>$(1,300)</td>
</tr>
<tr>
<td>101-271-725.000 - Workers Compensation</td>
<td>$-</td>
<td>$(985)</td>
<td>$(1,200)</td>
</tr>
<tr>
<td>101-271-730.000 - Postage, Mail Processing</td>
<td>$(2,102)</td>
<td>$(7,095)</td>
<td>$(8,000)</td>
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<tr>
<td>101-271-740.000 - Operating Supplies</td>
<td>$(2,778)</td>
<td>$(25,794)</td>
<td>$(34,000)</td>
</tr>
<tr>
<td>101-271-742.000 - Books</td>
<td>$(7,275)</td>
<td>$(59,577)</td>
<td>$(95,600)</td>
</tr>
<tr>
<td>101-271-743.000 - Periodicals</td>
<td>$(56)</td>
<td>$(8,517)</td>
<td>$(10,000)</td>
</tr>
<tr>
<td>101-271-745.000 - Audio-Visual, Video</td>
<td>$(2,513)</td>
<td>$(21,476)</td>
<td>$(33,495)</td>
</tr>
<tr>
<td>101-271-746.000 - Other Non Book</td>
<td>$(7,356)</td>
<td>$(75,069)</td>
<td>$(105,000)</td>
</tr>
<tr>
<td>Category</td>
<td>March 2024</td>
<td>FY 2024 as of 3/31/2024</td>
<td>FY 2024 Budget Amended 1/18/2024</td>
</tr>
<tr>
<td>---------------------------------------------</td>
<td>------------</td>
<td>-------------------------</td>
<td>----------------------------------</td>
</tr>
<tr>
<td>101-271-748.000 - Materials Processing Supplies</td>
<td>$ (227)</td>
<td>$ (3,557)</td>
<td>$ (8,000)</td>
</tr>
<tr>
<td>101-271-775.000 - Repair &amp; Maintenance</td>
<td>$ -</td>
<td>$ (16,596)</td>
<td>$ (32,000)</td>
</tr>
<tr>
<td>101-271-802.000 - Audit/Actuarial Fees</td>
<td>$ -</td>
<td>$ (6,825)</td>
<td>$ (6,825)</td>
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<tr>
<td>101-271-803.000 - The Library Network</td>
<td>$ (2,150)</td>
<td>$ (46,061)</td>
<td>$ (55,000)</td>
</tr>
<tr>
<td>101-271-818.000 - Contractual Services</td>
<td>$ (10,136)</td>
<td>$ (86,184)</td>
<td>$ (80,000)</td>
</tr>
<tr>
<td>101-271-853.000 - Phone/Communications</td>
<td>$ (542)</td>
<td>$ (4,858)</td>
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<td>101-271-885.000 - Special Programs</td>
<td>$ (1,314)</td>
<td>$ (17,013)</td>
<td>$ (35,000)</td>
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<tr>
<td>101-271-900.000 - Printing &amp; Publishing</td>
<td>$ (6,138)</td>
<td>$ (16,383)</td>
<td>$ (24,000)</td>
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<tr>
<td>101-271-914.000 - Liability Insurance</td>
<td>$ (38)</td>
<td>$ (14,631)</td>
<td>$ (14,600)</td>
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<tr>
<td>101-271-920.000 - Utilities</td>
<td>$ (4,675)</td>
<td>$ (31,335)</td>
<td>$ (44,000)</td>
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<tr>
<td>101-271-931.000 - Facilities Maintenance</td>
<td>$ (2,636)</td>
<td>$ (25,503)</td>
<td>$ (40,000)</td>
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<td>101-271-943.000 - Equipment Rental</td>
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<td>$ (6,536)</td>
<td>$ (8,400)</td>
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<tr>
<td>101-271-956.000 - Miscellaneous</td>
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<td>$ (992)</td>
<td>$ (1,500)</td>
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<td>101-271-957.000 - Training/Education</td>
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<td>$ (17,651)</td>
<td>$ (28,000)</td>
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<td>101-271-958.000 - Memberships &amp; Dues</td>
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<td>$ (5,404)</td>
<td>$ (9,000)</td>
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<tr>
<td>101-271-960.000 - County Delinquent Tax Chargeback</td>
<td>$ -</td>
<td>$ (950)</td>
<td>$ (950)</td>
</tr>
<tr>
<td>101-271-965.401 - Contributions to Capital Fund</td>
<td>$ -</td>
<td>$ 108,001</td>
<td>-</td>
</tr>
<tr>
<td>101-271-977.000 - Capital Outlay</td>
<td>$ -</td>
<td>$ (108,001)</td>
<td>-</td>
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<tr>
<td>101-271-992.000 - Debt Svc- Principal</td>
<td>$ (345,000)</td>
<td>$ (345,000)</td>
<td>$ (345,000)</td>
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<tr>
<td>101-271-994.000 - Interest Expense</td>
<td>$ 27,475</td>
<td>$ (54,950)</td>
<td>$ (54,950)</td>
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<tr>
<td><strong>Total Expenses</strong></td>
<td><strong>$ (522,240)</strong></td>
<td><strong>$ (1,893,739)</strong></td>
<td><strong>$ (2,497,230)</strong></td>
</tr>
</tbody>
</table>

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

Fund Balance Change: $ 7,855

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

Fund Balance at the End of the FY: $ 373,680
## FY 2024 Budget
Ferndale Area District Library

### Capital Projects Fund - 401

<table>
<thead>
<tr>
<th></th>
<th>FY 2024 YTD as of 03/31/2024</th>
<th>FY 2024 Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Revenue</strong></td>
<td></td>
<td></td>
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<tr>
<td>401-271-699.101 - Contributions from General Fund</td>
<td>$0.00</td>
<td>$0.00</td>
</tr>
<tr>
<td>Total Revenue</td>
<td>$0.00</td>
<td>$0.00</td>
</tr>
</tbody>
</table>

### Capital Projects Fund - 401

<table>
<thead>
<tr>
<th></th>
<th>FY 2024 YTD as of 3/31/2024</th>
<th>FY 2024 Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Expenses</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>401-271-965.101 - Contributions to General Fund</td>
<td>$0.00</td>
<td>($108,000.84)</td>
</tr>
<tr>
<td>401-271-977 - Capital Outlay</td>
<td>$0.00</td>
<td>$0.00</td>
</tr>
<tr>
<td>Total Expenses</td>
<td>$0.00</td>
<td>($108,000.84)</td>
</tr>
</tbody>
</table>

**Capital Fund Balance Change:**

- FY 2024: $0.00
- YTD: $-108,000.84
- As of 3/31/2024: $-300,000.00

**Capital Fund Balance at the Beginning of the FY:**

- FY 2024: $557,206.00
- YTD: $557,206.00
- As of 3/31/2024: $557,206.00

**Capital Fund Balance at the End of the FY:**

- FY 2024: $449,205.16
- YTD: $257,206.00
- As of 3/31/2024: $257,206.00
# Income Statement (Profit and Loss)

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

<table>
<thead>
<tr>
<th>Income</th>
<th>MAR 2024</th>
<th>MAR 2023</th>
<th>MAR 2022</th>
</tr>
</thead>
<tbody>
<tr>
<td>404.000 - Voted Property Taxes</td>
<td>35,315.91</td>
<td>41,215.71</td>
<td>17,376.54</td>
</tr>
<tr>
<td>607.000 - Fees for Services</td>
<td>50.00</td>
<td>25.00</td>
<td>25.00</td>
</tr>
<tr>
<td>627.000 - Charge for Services</td>
<td>1,053.39</td>
<td>1,423.84</td>
<td>1,094.24</td>
</tr>
<tr>
<td>645.000 - Print Sales &amp; Copies</td>
<td>981.75</td>
<td>348.51</td>
<td>133.10</td>
</tr>
<tr>
<td>660.000 - Fines &amp; Forfeitures</td>
<td>208.63</td>
<td>88.00</td>
<td>43.25</td>
</tr>
<tr>
<td>673.000 - Sale of Property (pre-FYE2022)</td>
<td>-</td>
<td>-</td>
<td>136.99</td>
</tr>
<tr>
<td>675.001 - Individual Donations &amp; Honorariums</td>
<td>270.00</td>
<td>207.92</td>
<td>1.05</td>
</tr>
<tr>
<td>693.000 - Sale of Property</td>
<td>69.00</td>
<td>54.99</td>
<td>-</td>
</tr>
<tr>
<td>695.000 - Miscellaneous Income</td>
<td>-</td>
<td>0.01</td>
<td>0.75</td>
</tr>
<tr>
<td><strong>Total Income</strong></td>
<td>37,948.48</td>
<td>43,363.98</td>
<td>18,810.92</td>
</tr>
</tbody>
</table>

| Gross Profit                                                         | 37,948.48 | 43,363.98 | 18,810.92 |

<table>
<thead>
<tr>
<th>Operating Expenses</th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>706.001 - Salaries - Full-time</td>
<td>47,700.50</td>
<td>44,717.93</td>
<td>35,338.27</td>
</tr>
<tr>
<td>706.002 - Salaries - Part-time</td>
<td>15,542.71</td>
<td>12,780.20</td>
<td>9,963.48</td>
</tr>
<tr>
<td>706.003 - Salaries - Subs</td>
<td>1,931.31</td>
<td>1,679.06</td>
<td>1,036.03</td>
</tr>
<tr>
<td>715.001 - Social Security - Employee</td>
<td>5,332.44</td>
<td>4,807.65</td>
<td>3,805.05</td>
</tr>
<tr>
<td>716.100 - Health Insurance</td>
<td>1,542.36</td>
<td>7,029.29</td>
<td>7,955.11</td>
</tr>
<tr>
<td>717.000 - Life Insurance - EE</td>
<td>584.10</td>
<td>648.01</td>
<td>297.82</td>
</tr>
<tr>
<td>718.000 - Pension - ICMA-RC 401</td>
<td>2,572.19</td>
<td>3,815.32</td>
<td>4,004.32</td>
</tr>
<tr>
<td>720.001 - Medicare - Employee</td>
<td>1,247.14</td>
<td>1,124.40</td>
<td>889.85</td>
</tr>
<tr>
<td>720.002 - Medicare - Employer</td>
<td>1,247.13</td>
<td>1,124.41</td>
<td>889.92</td>
</tr>
<tr>
<td>721.001 - Federal Income Tax - Employee</td>
<td>5,946.68</td>
<td>6,815.21</td>
<td>4,652.45</td>
</tr>
<tr>
<td>722.001 - MI Income Tax - Employee</td>
<td>3,199.28</td>
<td>2,915.80</td>
<td>2,198.73</td>
</tr>
<tr>
<td>723.001 - Local Income Tax - Employee</td>
<td>99.84</td>
<td>95.42</td>
<td>-</td>
</tr>
<tr>
<td>730.000 - Postage, Mail Processing</td>
<td>2,101.56</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>740.000 - Operating Supplies</td>
<td>2,777.69</td>
<td>1,638.71</td>
<td>1,993.60</td>
</tr>
<tr>
<td>742.000 - Books</td>
<td>7,275.24</td>
<td>6,138.01</td>
<td>6,517.79</td>
</tr>
<tr>
<td>743.000 - Periodicals</td>
<td>56.00</td>
<td>182.00</td>
<td>(29.44)</td>
</tr>
<tr>
<td>745.000 - Audio-Visual, Video</td>
<td>2,513.24</td>
<td>2,280.96</td>
<td>2,233.75</td>
</tr>
<tr>
<td>746.000 - Other Mon Book</td>
<td>7,355.69</td>
<td>7,317.09</td>
<td>10,521.88</td>
</tr>
<tr>
<td>748.000 - Materials Processing Supplies</td>
<td>226.63</td>
<td>252.86</td>
<td>1,069.33</td>
</tr>
<tr>
<td>775.000 - Repair &amp; Maintenance</td>
<td>-</td>
<td>986.94</td>
<td>2,922.10</td>
</tr>
<tr>
<td>803.000 - The Library Network</td>
<td>2,158.74</td>
<td>2,311.44</td>
<td>2,447.78</td>
</tr>
<tr>
<td>818.000 - Contractual Services</td>
<td>10,136.14</td>
<td>18,683.06</td>
<td>17,572.71</td>
</tr>
<tr>
<td>853.000 - Phone/Communications</td>
<td>541.57</td>
<td>540.49</td>
<td>-</td>
</tr>
</tbody>
</table>
### Income Statement (Profit and Loss)

<table>
<thead>
<tr>
<th>Description</th>
<th>MAR 2024</th>
<th>MAR 2023</th>
<th>MAR 2022</th>
</tr>
</thead>
<tbody>
<tr>
<td>873,000 - Training/Education (pre-FYE2022)</td>
<td></td>
<td></td>
<td>888.92</td>
</tr>
<tr>
<td>885,000 - Special Programs</td>
<td>1,313.75</td>
<td>1,961.13</td>
<td>2,299.25</td>
</tr>
<tr>
<td>900,000 - Printing &amp; Publishing</td>
<td>6,137.72</td>
<td>5,815.92</td>
<td>5,485.49</td>
</tr>
<tr>
<td>914,000 - Liability Insurance</td>
<td>38.00</td>
<td></td>
<td></td>
</tr>
<tr>
<td>920,000 - Utilities</td>
<td>4,675.41</td>
<td>4,526.90</td>
<td>1,913.11</td>
</tr>
<tr>
<td>931,000 - Facilities Maintenance</td>
<td>2,635.50</td>
<td>2,505.00</td>
<td>2,505.00</td>
</tr>
<tr>
<td>943,000 - Equipment Rental Alloc. - General Fund Motor Pool</td>
<td>943.82</td>
<td>720.59</td>
<td>568.76</td>
</tr>
<tr>
<td>956,000 - Miscellaneous</td>
<td>87.00</td>
<td>73.25</td>
<td>70.00</td>
</tr>
<tr>
<td>957,000 - Training/Education</td>
<td>(297.60)</td>
<td>1,956.50</td>
<td></td>
</tr>
<tr>
<td>958,000 - Memberships &amp; Dues</td>
<td>710.93</td>
<td>288.00</td>
<td>28.33</td>
</tr>
<tr>
<td>977,000 - Capital Outlay</td>
<td></td>
<td>150.00</td>
<td>15,523.27</td>
</tr>
<tr>
<td>992,000 - Debt Svc.- Principal</td>
<td>345,000.00</td>
<td></td>
<td>310,000.00</td>
</tr>
<tr>
<td>996,000 - Interest Expense</td>
<td>27,475.00</td>
<td></td>
<td>37,000.00</td>
</tr>
<tr>
<td><strong>Total Operating Expenses</strong></td>
<td>522,240.10</td>
<td>151,489.24</td>
<td>496,407.65</td>
</tr>
</tbody>
</table>

**Operating Income**

(484,291.62) (108,125.26) (477,596.73)

**Net Income**

(484,291.62) (108,125.26) (477,596.73)
# Ferndale Public Library
## Bid Results (Phase 1 Interior Work)
March 20, 2024

<table>
<thead>
<tr>
<th>Contractor</th>
<th>Base Bid</th>
<th>Alt 1</th>
<th>Alt 2</th>
<th>Alt 3</th>
<th>Base Bid + Alternates</th>
<th>Charge for change orders of work NOT under subcontract</th>
<th>Construction Start Date</th>
<th>Duration</th>
<th>Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td>The Alan Group Inc.</td>
<td>$174,770</td>
<td>$2,741</td>
<td>$5,976</td>
<td>$822</td>
<td>$184,309</td>
<td>15%</td>
<td>TBD</td>
<td>40 Days</td>
<td>Does not include a performance bond</td>
</tr>
<tr>
<td>DesignStruct</td>
<td>$177,000</td>
<td>$2,500</td>
<td>$5,000</td>
<td>$2,500</td>
<td>$187,000</td>
<td>20%</td>
<td>MAY 1st</td>
<td>180 Days</td>
<td>Add Performance Bond Estimated at approx. $3,000</td>
</tr>
<tr>
<td>Frank Rewold &amp; Sons Inc.</td>
<td>$200,000</td>
<td>$492</td>
<td>$5,305</td>
<td>$2,268</td>
<td>$208,065</td>
<td>12.5% ADD 5% DEDUCT</td>
<td>OCT. 11th</td>
<td>60 Days</td>
<td>Does not include fire alarm work, recommends adding $5,000 allowance</td>
</tr>
<tr>
<td>AZ Shmina, Inc.</td>
<td>NO BID</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Bloom General Contracting</td>
<td>NO BID</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
4/18/2024

FADL Board of Directors
Request for Board Action

From: Jenny Marr

Subject: Board Calendar of Events 2024 – Updated April 2024

Summary:

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

January:
*Mid-Year Budget Amendments (complete)

February:
*Due: Feb. 1st, Annual State Library Survey (complete)
*Send of RFP for Audit Services (complete)

March:
*Board Offices and Committee Chairs (complete)

April:
*FY 2025 draft budget presented to board (in process)
*Publish May Budget Hearing notice in Newspaper (in process)
*Select audit services for FY 25-27 (in process)
*Select bid for interior remodel work (in process)
*Staff presentation: Everett Pine, Head of Youth Services

May:
*FY 2025 Budget Hearing
*Strategic Planning Quarterly Review
*Staff Presentation: Jeff Milo, Marketing Coordinator

June:
*Due: L-4029 signed millage tax rate form to Oakland County & City of Ferndale
*Final budget amendments for FY 2024
*Approve renewal of Library General Property & Liability Insurance policy for FY 2024
*Staff Presentation: TBD

July:
*Begin new FY 2023
*Staff Presentation: TBD
August:
* Library Board meeting August 8, 2024 due to Dream Cruise
* Due: Petition Filing Deadline for Board of Directors: August 13, 2022 by 4:00 p.m.
* Staff Presentation: Erin Luetz, Youth Services Librarian

September:
* Strategic Plan Quarterly Review

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

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

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

Recommended Action:
No action needed; informational only. Additional events will be added throughout the year.