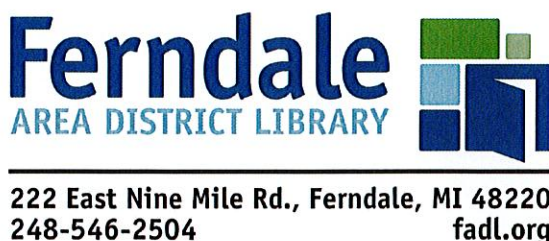


**DIRECTOR**  
Jenny Marr

**BOARD OF DIRECTORS**  
Judeen Bartos  
Meghan Evoy  
Kelly Farrah  
Adrienne Fazzolara  
Amanda Hanlin  
Erin Hooper  
Kevin Yezbick



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

## **Library Board Meeting**

### **AGENDA**

January 18, 2024 - 6:30 PM

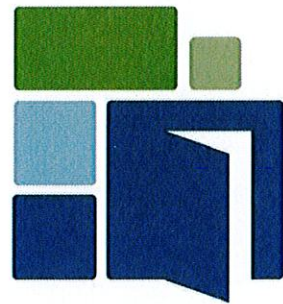
#### **Board Meeting**

1. Call to order
2. Roll call
3. Approval of agenda
4. Audit presentation – virtual by Joe Verlin of Gabridge and Company
5. Minutes: Approve December 14, 2023 **regular** meeting  
Minutes: Approve December 14, 2023 **closed** session  
Minutes: Approve January 3, 2024 **special** meeting  
Minutes: Approve January 3, 2024 special **closed** session
6. Public comment – *Total time not to exceed 30 minutes, 3 minutes per speaker*
7. Director's report: Jenny Marr
8. Acceptance of expenditures and finance reports for the month of December
9. Budget Amendment – discussion and vote
10. Employee Handbook revisions – discussion and vote
11. Non-union employee compensation recommendations from finance committee - discussion and vote
12. Personnel Committee recommendation on new Director - discussion and vote
13. Board Offices and Committee Chairs
14. Board Resolution recognizing service of Director Jenny Marr
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.)

# Ferndale

AREA DISTRICT LIBRARY



**FERNDALE AREA DISTRICT LIBRARY  
OAKLAND COUNTY, MICHIGAN  
ANNUAL FINANCIAL REPORT  
YEAR ENDED JUNE 30, 2023**

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## INDEPENDENT AUDITOR'S REPORT

To the Library Board  
Ferndale Area District Library  
Ferndale, Michigan

### *Opinions*

We have audited the accompanying financial statements of the governmental activities and each major fund of the Ferndale Area District Library (the "Library"), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the Library's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the Library as of June 30, 2023, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### *Basis for Opinions*

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

### *Responsibilities of Management for the Financial Statements*

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

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

### *Auditor's Responsibilities for the Audit of the Financial Statements*

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.



Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

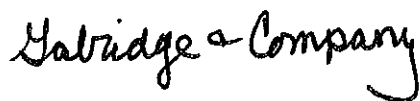
In performing an audit in accordance with generally accepted auditing standards, we:

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

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

### ***Required Supplementary Information***

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



Gabridge & Company, PLC  
Grand Rapids, Michigan  
December 22, 2023

## **Management's Discussion and Analysis**

## **Ferndale Area District Library Management's Discussion and Analysis June 30, 2023**

As management of the Ferndale Area District Library, we offer readers of the Ferndale Area District Library's (the "Library") financial statements this narrative overview and analysis of the financial activities of the Library for the year ended June 30, 2023. We encourage readers to consider the information presented here in conjunction with the financial statements as a whole.

### **Financial Highlights**

- The assets of the Library exceeded its liabilities at the close of this fiscal year by \$3,362,534 (shown as *net position*). Of this amount \$892,009 (*unrestricted net position*) may be used to meet the Library's ongoing services and obligations.
- During the year, the Library received \$2,301,898 in revenues and incurred \$2,136,767 in expenses, resulting in an increase in net position of \$165,131.
- The general fund decreased its fund balance by \$107,638 during the year for an ending fund balance of \$377,956.
- At the end of the current fiscal year, unassigned fund balance for the general fund was \$365,825, or 15 percent of the general fund's total expenditures.

### **Overview of the Financial Statements**

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

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

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

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

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

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

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

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

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



## Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of overall financial position. In the case of the Library, assets exceeded liabilities by \$3,362,534 as of June 30, 2023.

	<u>2023</u>	<u>2022</u>
<b>ASSETS</b>		
<i>Current Assets</i>		
Cash and Investments	\$ 957,256	\$ 1,031,348
Accounts Receivable	-	14,716
Prepaid Items	12,131	24,816
<b><i>Total Current Assets</i></b>	<u>969,387</u>	<u>1,070,880</u>
<i>Noncurrent Assets</i>		
Capital Assets Being Depreciated	3,994,805	4,066,419
<b><i>Total Assets</i></b>	<u>4,964,192</u>	<u>5,137,299</u>
<b>LIABILITIES</b>		
<i>Current Liabilities</i>		
Accounts Payable	16,219	11,938
Accrued Payroll	18,006	16,142
Accrued Interest	9,158	10,783
Current Portion of Compensated Absences	23,884	23,432
Current Portion of Long-term Debt	351,730	331,681
<b><i>Total Current Liabilities</i></b>	<u>418,997</u>	<u>393,976</u>
<i>Noncurrent Liabilities</i>		
Compensated Absences	10,111	9,655
Long-term Debt	1,172,550	1,536,265
<b><i>Total Liabilities</i></b>	<u>1,601,658</u>	<u>1,939,896</u>
<b>NET POSITION</b>		
Net Investment in Capital Assets	2,470,525	2,198,473
<i>Unrestricted</i>	892,009	998,930
<b><i>Total Net Position</i></b>	<u>\$ 3,362,534</u>	<u>\$ 3,197,403</u>

The largest portion of the Library's net position (\$2,470,525, or 73%) reflects its investment in capital assets (e.g., equipment, furniture, and library books), less any related outstanding debt that was used to acquire those assets. The Library uses these capital assets to provide a variety of services to its patrons. Accordingly, these assets are not available for future spending. Although the Library's investment in capital assets is reported net of related debt, it should be noted that the resources used to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

The remaining balance of \$892,009 is unrestricted and may be used to meet the Library's ongoing obligations to its patrons and creditors.

Cash decreased from \$1,031,348 to \$957,256. This decrease in cash is correlated to the overall decrease in fund balance of \$107,638 across both funds of the Library. Capital assets being

depreciated decreased by \$71,614 because depreciation expense of \$347,743 exceeded capital asset additions of \$276,129.

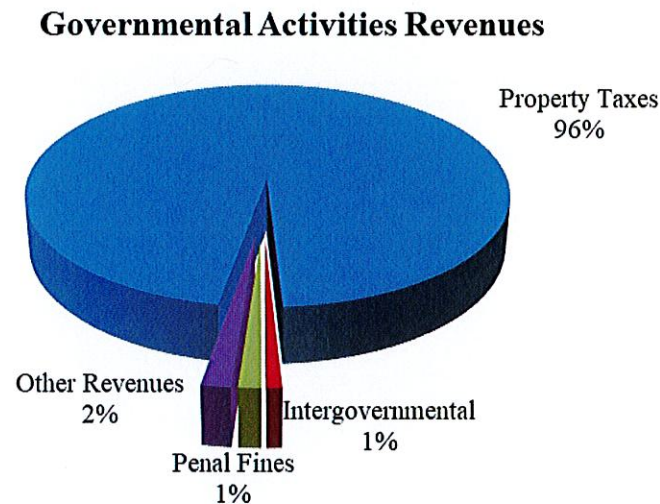
**Governmental Activities.** In the year ended June 30, 2023, the Library's major source of financing its operations was property tax revenues of \$2,216,811.

	<u>2023</u>	<u>2022</u>
<b>Program Revenues</b>		
Charges for Services	\$ 28,154	\$ 25,547
Operating Grants and Contributions	9,100	11,112
<i><b>Total Program Revenues</b></i>	<u>37,254</u>	<u>36,659</u>
<b>General Revenues</b>		
Property Taxes	2,216,811	2,126,767
Unrestricted State Aid	19,158	18,067
Penal Fines	28,675	35,138
<i><b>Total General Revenues</b></i>	<u>2,264,644</u>	<u>2,179,972</u>
<b>Total Revenues</b>	<u>2,301,898</u>	<u>2,216,631</u>
<b>Expenses</b>		
Recreation and Culture	2,085,382	1,713,601
Interest on Long-term Debt	51,385	67,418
<i><b>Total Expenses</b></i>	<u>2,136,767</u>	<u>1,781,019</u>
<i><b>Net Change in Net Position</b></i>	<u>165,131</u>	<u>435,612</u>
Net Position at Beginning of Period	3,197,403	2,761,791
<i><b>Net Position at End of Period</b></i>	<u>\$ 3,362,534</u>	<u>\$ 3,197,403</u>

The Library's property tax revenue increased \$90,044 due to the taxable value increasing 8.5%, net of the millage rate decreasing by 3.3%. The Library had an increase in expenses of \$371,781. Increased staffing led to \$241,377 additional wages, payroll taxes, and benefits. Increased overall activity led to increased supplies and professional services costs.

## Governmental Activities

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



Salaries and payroll taxes were the largest expenses for the Library. The Library spent \$1,069,573 on salaries and payroll taxes, or 50 percent of the Library's total expenses. Another significant expense for the Library was depreciation expense of \$347,743, which represented another 16 percent of the total expenses within the Library during the year ended June 30, 2023.

## Financial Analysis of the Government's Funds

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

**General Fund.** The general fund is the chief operating fund of the Library. At the end of the current fiscal year, unassigned fund balance of the general fund was \$365,825. As a measure of the general fund's liquidity, it may be useful to compare unassigned fund balance to total general fund expenditures. Unassigned fund balance represents approximately 15 percent of total general fund expenditures.

The fund balance of the Library general fund decreased by \$107,638 during the year ended June 30, 2023.

**Capital Project Fund.** The fund balance of the Library's capital project fund was \$557,206 as of year-end, there was no activity in the fund for the 2023 fiscal year. These resources will be used for future capital projects.

## **General Fund Budgetary Highlights**

***Original budget compared to final budget.*** During the year there were several amendments to original budgeted appropriations when the actual financial results became known. The most significant change was an increase to the amount appropriated to salaries and payroll taxes from \$1,021,580 to \$1,087,500.

***Final budget compared to actual results.*** The Library incurred operating supplies expenditures of \$281,700, which was \$1,700 more than the amount appropriated in the final amended budget. This was the sole budget exception for the Library's general fund expenditures.

## **Capital Asset and Debt Administration**

**Capital Assets.** The Library's investment in capital assets at year-end amounted to \$3,994,805 (net of accumulated depreciation). Capital assets of the Library include any items purchased that have an expected useful life of over one year and a cost of over \$2,000. The Library has invested in a broad range of capital assets. More information about the Library's capital assets can be found in the notes to the financial statements section of this document.

**Long-term Debt.** The Library had debt outstanding of \$1,524,280 as of June 30, 2023. More information on this long-term debt can be found in the notes to the financial statements section of this document.

## **Economic Factors and Next Year's Budgets and Rates**

Management estimates that approximately \$2,490,685 of revenues will be available for appropriation in the general fund in the upcoming budget. The Library continues to review all budget line items for opportunities to reduce expenditures when possible. The budget will be monitored during the year to identify any necessary amendments.

## **Contacting the Library's Management**

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

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



## **Basic Financial Statements**

**Ferndale Area District Library**  
**Statement of Net Position**  
**June 30, 2023**

**ASSETS**

*Current Assets*

Cash and Investments	\$ 957,256
Prepaid Items	12,131
<b>Total Current Assets</b>	<b>969,387</b>

*Noncurrent Assets*

Capital Assets being Depreciated, net	3,994,805
<b>Total Assets</b>	<b>4,964,192</b>

**LIABILITIES**

*Current Liabilities*

Accounts Payable	16,219
Accrued Payroll	18,006
Current Portion of Compensated Absences	23,884
Current Portion of Long-term Debt	351,730
Accrued Interest	9,158
<b>Total Current Liabilities</b>	<b>418,997</b>

*Noncurrent Liabilities*

Compensated Absences	10,111
Long-term Debt	1,172,550
<b>Total Liabilities</b>	<b>1,601,658</b>

**NET POSITION**

Net Investment in Capital Assets	2,470,525
Unrestricted	892,009
<b>Total Net Position</b>	<b>\$ 3,362,534</b>

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

**Ferndale Area District Library  
Statement of Activities  
For the Year Ended June 30, 2023**

<b>Functions/Programs</b>	<b>Program Revenues</b>				<b>Net (Expense) Revenue</b>
	<b>Expenses</b>	<b>Charges for Services</b>	<b>Operating Grants and Contributions</b>	<b>Capital Grants and Contributions</b>	
Recreation and Culture	\$ 2,085,382	\$ 28,154	\$ 9,100	\$ --	\$ (2,048,128)
Interest on Long-term Debt	51,385	--	--	--	(51,385)
<b>Total</b>	<b>\$ 2,136,767</b>	<b>\$ 28,154</b>	<b>\$ 9,100</b>	<b>\$ --</b>	<b>(2,099,513)</b>
<b>General Purpose Revenues:</b>					
Property Taxes					2,216,811
Intergovernmental Revenue					19,158
Fines and Forfeitures					28,675
<b>Total General Revenues</b>					<b>2,264,644</b>
<b>Change in Net Position</b>					<b>165,131</b>
<i>Net Position at Beginning of Period</i>					3,197,403
<b>Net Position at End of Period</b>					<b>\$ 3,362,534</b>

**Ferndale Area District Library  
Balance Sheet  
Governmental Funds  
June 30, 2023**

		<u>Capital Projects</u>	
	<u>General</u>	<u>Capital Project</u>	<u>Total Governmental Funds</u>
<b>ASSETS</b>			
Cash and Investments	\$ 400,050	\$ 557,206	\$ 957,256
Prepaid Items	12,131	--	12,131
<b><i>Total Assets</i></b>	<b><u>\$ 412,181</u></b>	<b><u>\$ 557,206</u></b>	<b><u>\$ 969,387</u></b>
<b>LIABILITIES</b>			
Accounts Payable	\$ 16,219	\$ --	\$ 16,219
Accrued Payroll	18,006	--	18,006
<b><i>Total Liabilities</i></b>	<b><u>34,225</u></b>	<b><u>--</u></b>	<b><u>34,225</u></b>
<b>FUND BALANCE</b>			
Nonspendable	12,131	--	12,131
Assigned	--	557,206	557,206
Unassigned	365,825	--	365,825
<b><i>Total Fund Balance</i></b>	<b><u>377,956</u></b>	<b><u>557,206</u></b>	<b><u>935,162</u></b>
<b><i>Total Liabilities and Fund Balance</i></b>	<b><u>\$ 412,181</u></b>	<b><u>\$ 557,206</u></b>	<b><u>\$ 969,387</u></b>

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



**Ferndale Area District Library**  
**Reconciliation of Governmental Funds Balance Sheet to the Statement of Net Position**  
**June 30, 2023**

Total Fund Balance - Governmental Funds	\$ 935,162
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. This represents capital assets of \$7,626,458, net of accumulated depreciation of \$3,631,653.	3,994,805
In the statement of activities, interest is accrued on long-term debt, whereas in governmental funds, the interest expenditure is reported when due.	(9,158)
Compensated absences are not due in and payable in the current period and, therefore, are not reported in the funds.	(33,995)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds.	(1,524,280)
<b>Total Net Position - Governmental Activities</b>	<b>\$ <u>3,362,534</u></b>

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

**Ferndale Area District Library**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental Funds**  
**For the Year Ended June 30, 2023**

		<u>Capital Projects</u>	
	<u>General</u>	<u>Capital Project</u>	<u>Total Governmental Funds</u>
<b>Revenues</b>			
Property Taxes	\$ 2,216,811	\$ --	\$ 2,216,811
Intergovernmental Revenue	19,158	--	19,158
Fines and Forfeitures	30,322	--	30,322
Charges for Services	17,325	--	17,325
Contributions	3,895	--	3,895
Other Revenues	14,387	--	14,387
<b>Total Revenues</b>	<u>2,301,898</u>	<u>--</u>	<u>2,301,898</u>
<b>Expenditures</b>			
Salaries and Payroll Taxes	1,069,573	--	1,069,573
Fringe Benefits	144,870	--	144,870
Operating Supplies	281,700	--	281,700
Facilities	65,761	--	65,761
Professional Services	182,896	--	182,896
Insurance	13,776	--	13,776
Dues and Subscriptions	5,152	--	5,152
Utilities	39,526	--	39,526
Telephone	6,501	--	6,501
Other Expenditures	54,870	--	54,870
Building and Equipment	148,235	--	148,235
Debt Service - Principal	331,681	--	331,681
Debt Service - Interest	64,995	--	64,995
<b>Total Expenditures</b>	<u>2,409,536</u>	<u>--</u>	<u>2,409,536</u>
<b>Excess of Revenues Over (Under) Expenditures</b>	<u>(107,638)</u>	<u>--</u>	<u>(107,638)</u>
<b>Net Change in Fund Balance</b>	<u>(107,638)</u>	<u>--</u>	<u>(107,638)</u>
<b>Fund Balance at Beginning of Period</b>	485,594	557,206	1,042,800
<b>Fund Balance at End of Period</b>	<u>\$ 377,956</u>	<u>\$ 557,206</u>	<u>\$ 935,162</u>

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

**Ferndale Area District Library**  
**Reconciliation of Governmental Funds Statement of Revenues, Expenditures, and**  
**Changes in Fund Balance with Statement of Activities**  
**For the Year Ended June 30, 2023**

Total Net Change in Fund Balances - Governmental Funds	\$ (107,638)
Governmental funds report capital outlay as expenditures; however, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This represents depreciation expense of \$347,743 less capital asset additions of \$276,129.	(71,614)
Current year long-term debt principal payments on bonds payable are expenditures in the fund financial statements but are reductions in long-term debt in the government-wide financial statements.	331,681
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds. This amount represents the increase in compensated absences of \$908, the current year amortization of bond premiums of \$11,985, and the decrease in accrued interest of \$1,625.	12,702
<b>Changes in Net Position - Governmental Activities</b>	<b>\$ <u>165,131</u></b>

## **NOTES TO FINANCIAL STATEMENTS**



## **Ferndale Area District Library**

### **Notes to the Financial Statements**

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#### **Note 1 - Summary of Significant Accounting Policies**

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

##### ***Reporting Entity***

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

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

##### ***Government-wide and Fund Financial Statements***

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

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

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

##### ***Measurement Focus, Basis of Accounting, and Financial Statement Presentation***

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

## **Ferndale Area District Library**

### **Notes to the Financial Statements**

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

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

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

The Library reports the following major governmental funds:

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

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

#### ***Financial Statement Amounts***

##### ***Cash and Cash Equivalents***

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

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

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

## **Ferndale Area District Library**

### **Notes to the Financial Statements**

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

#### ***Property Tax***

The Library tax is levied on property in the Library's district on July 1 and becomes an enforceable lien on December 1. The Library's ad valorem tax is levied based on the taxable valuation of property as of the preceding December 31. Taxes are considered delinquent on March 1 of the following year. The Library levied 2.9000 mill and the taxable valuation within the district was \$800,765,340 on the 2022 tax roll (generating 2023's tax revenues).

#### ***Prepaid Items***

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

#### ***Capital Assets***

Capital assets are defined by the Library as assets with an initial cost of more than \$2,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost. Donated assets are reported at acquisition value at the date of donation. Additions, improvements, and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred.

## **Ferndale Area District Library**

### **Notes to the Financial Statements**

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

	<b>Years</b>
Library Collection	15
Equipment and Furniture	5 - 20
Building and Improvements	15 - 30

#### ***Compensated Absences***

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

#### ***Long-term obligations***

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

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

#### ***Net Position Flow Assumption***

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

## Ferndale Area District Library

### Notes to the Financial Statements

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#### ***Fund Balance Flow Assumption***

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

#### ***Fund Balance Policies***

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

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

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

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

## Ferndale Area District Library

### Notes to the Financial Statements

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#### *Use of Estimates*

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

#### **Note 2 - Stewardship, Compliance, and Accountability**

##### *Budgetary Information*

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

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

P.A. 621 of 1978, Section 18(1), as amended, provides that a local unit shall not incur expenditures in excess of the amount appropriated. The Library had the below expenditures in excess of the amount appropriated during the year ended June 30, 2023.

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance</b>
Operating Supplies	\$ 280,000	\$ 281,700	\$ (1,700)

#### **Note 3 - Cash**

The Library reported \$957,256 of cash and cash equivalents as of June 30, 2023, all of which was held in a checking account within one financial institution.

***Custodial Credit Risk - Deposits.*** Custodial credit risk is the risk that, in the event of a bank failure, the Library's deposits might not be returned. State law does not require and the Library does not have a policy for deposit custodial credit risk. As of year-end, \$722,324 of the Library's bank balance of \$972,324 was exposed to custodial credit risk because it was uninsured and uncollateralized. Due to the dollar amounts of cash deposits and the limits of FDIC insurance, the Library believes it is impractical to insure all bank deposits. As a result, the Library evaluates each financial institution with which it deposits Library funds and assesses the level of risk of each institution; only those institutions with an acceptable estimated risk level are used as depositories.

## Ferndale Area District Library

### Notes to the Financial Statements

#### Note 4 - Capital Assets

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

	Beginning Balance	Additions	Reductions	Ending Balance
Capital assets being depreciated				
Library Collection	\$ 1,414,955	\$ 127,894	\$ 42,093	\$ 1,500,756
Equipment and Furniture	739,504	97,529	-	837,033
Building and Improvements	5,204,403	50,706	-	5,255,109
Intangible Right to Use - Printers/Copiers	33,560	-	-	33,560
Total capital assets being depreciated	<u>7,392,422</u>	<u>276,129</u>	<u>42,093</u>	<u>7,626,458</u>
Less accumulated depreciation				
Library Collection	746,653	86,868	42,093	791,428
Equipment and Furniture	322,940	51,809	-	374,749
Building and Improvements	2,245,742	202,358	-	2,448,100
Intangible Right to Use - Printers/Copiers	10,668	6,708	-	17,376
Total accumulated depreciation	<u>3,326,003</u>	<u>347,743</u>	<u>42,093</u>	<u>3,631,653</u>
<b>Capital Assets, Net</b>	<u>\$ 4,066,419</u>	<u>\$ (71,614)</u>	<u>\$ -</u>	<u>\$ 3,994,805</u>

Depreciation expense of \$347,743 was applied to the recreation and culture function.

#### Note 5 - Long-term Debt

Long-term debt activity for the year ended June 30, 2023 was as follows:

Description	Balance at June 30, 2022	Additions	Deletions	Balance at June 30, 2023	Due Within One Year
2018 General Obligation Limited Tax Bonds	\$ 1,785,000	\$ -	\$ 325,000	\$ 1,460,000	\$ 345,000
Premium on Bond Issuance	59,929	-	11,985	47,944	-
2020 Lease Obligation	23,017	-	6,681	16,336	6,730
Compensated Absences	33,087	81,208	80,300	33,995	23,884
<b>Total Governmental Activities</b>	<u>\$ 1,901,033</u>	<u>\$ 81,208</u>	<u>\$ 423,966</u>	<u>\$ 1,558,275</u>	<u>\$ 375,614</u>

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

#### **2018 General Obligation Limited Tax Bonds**

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

## Ferndale Area District Library

### Notes to the Financial Statements

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

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

#### ***2020 Lease Purchase Agreement***

\$33,513 was recorded as an intangible right to use lease. The lease includes two Toshiba e-Studio 4515 copiers and two HP Color LaserJet M5535dn printers. This asset will be amortized over the lease term of sixty months. There are no residual value guarantees in the lease provisions. The lease will end in December 2026. A summary of principal and interest amounts for the remaining lease is as follows:

Year Ending June 30	Principal	Interest	Total
2024	\$ 6,730	\$ 98	\$ 6,828
2025	6,780	48	6,828
2026	2,826	5	2,845
<b>Totals</b>	<b>\$ 16,336</b>	<b>\$ 151</b>	<b>\$ 16,501</b>

#### **Note 6 - Defined Contribution Pension Plan**

The Library participates in a 401(a) money-purchase retirement savings plan with Vantage Point. The Ferndale District Library Retirement Plan provides full-time employees the opportunity to participate. Contributions are made by employees and the employer with matching rates determined by the Library Board of Directors on a yearly basis. The Board of Directors has the ability to amend the retirement plan. For the year ended June 30, 2023, the total contributions to the plan was \$44,865, which is equal to the required employer contribution.



## **Ferndale Area District Library**

### **Notes to the Financial Statements**

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#### **Note 7 - Risk Management and Commitments**

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

## **Required Supplementary Information**

**Ferndale Area District Library**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance-Budget and Actual**  
**General Fund**  
**For the Year Ended June 30, 2023**

	<b>Budgeted Amounts</b>			<b>Variance Favorable (Unfavorable)</b>
	<b>Original</b>	<b>Final</b>	<b>Actual</b>	<b>Final to Actual</b>
<b>Revenues</b>				
Property Taxes	\$ 2,265,747	\$ 2,270,717	\$ 2,216,811	\$ (53,906)
Intergovernmental Revenue	18,700	19,157	19,158	1
Fines and Forfeitures	34,000	29,874	30,322	448
Charges for Services	10,800	15,600	17,325	1,725
Contributions	1,000	3,890	3,895	5
Other Revenues	9,100	12,700	14,387	1,687
<b>Total Revenues</b>	<b>2,339,347</b>	<b>2,351,938</b>	<b>2,301,898</b>	<b>(50,040)</b>
<b>Other Financing Sources</b>				
Transfers In	50,000	50,000	--	(50,000)
<b>Total Revenues and Other Financing Sources</b>	<b>2,389,347</b>	<b>2,401,938</b>	<b>2,301,898</b>	<b>(100,040)</b>
<b>Expenditures</b>				
Salaries and Payroll Taxes	1,021,580	1,087,500	1,069,573	17,927
Fringe Benefits	154,800	160,600	144,870	15,730
Operating Supplies	263,000	280,000	281,700	(1,700)
Facilities	80,000	72,000	65,761	6,239
Professional Services	143,850	184,400	182,896	1,504
Insurance	16,000	14,000	13,776	224
Dues and Subscriptions	8,500	8,500	5,152	3,348
Utilities	42,000	42,000	39,526	2,474
Telephone	7,000	7,000	6,501	499
Equipment Rental	7,200	7,700	6,976	724
Other Expenditures	38,500	58,500	54,870	3,630
Building and Equipment	200,000	150,000	148,235	1,765
Debt Service - Principal	325,000	325,000	325,000	--
Debt Service - Interest	64,700	64,700	64,700	--
<b>Total Expenditures</b>	<b>2,372,130</b>	<b>2,461,900</b>	<b>2,409,536</b>	<b>52,364</b>
<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures</b>	<b>17,217</b>	<b>(59,962)</b>	<b>(107,638)</b>	<b>(47,676)</b>
<b>Net Change in Fund Balance</b>	<b>17,217</b>	<b>(59,962)</b>	<b>(107,638)</b>	<b>(47,676)</b>
<b>Fund Balance at Beginning of Period</b>	<b>485,594</b>	<b>485,594</b>	<b>485,594</b>	<b>--</b>
<b>Fund Balance at End of Period</b>	<b>\$ 502,811</b>	<b>\$ 425,632</b>	<b>\$ 377,956</b>	<b>\$ (47,676)</b>

December 22, 2023

To the Library Board  
Ferndale Area District Library  
Ferndale, Michigan

We have audited the financial statements of the governmental activities and each major fund of the Ferndale Area District Library (the "Library") for the year ended June 30, 2023. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated June 23, 2023. Professional standards also require that we communicate to you the following information related to our audit.

### Significant Audit Findings

#### *Qualitative Aspects of Accounting Practices*

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

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

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

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

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

### *Difficulties Encountered in Performing the Audit*

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

### *Corrected and Uncorrected Misstatements*

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

### *Disagreements with Management*

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

### *Management Representations*

We have requested certain representations from management that are included in the management representation letter dated December 22, 2023.

### *Management Consultations with Other Independent Accountants*

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

### *Other Audit Findings or Issues*

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

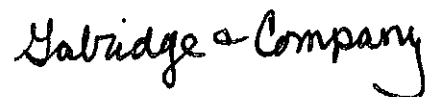
### Other Matters

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

Restriction on Use

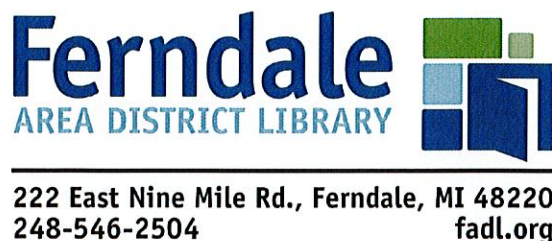
This information is intended solely for the information and use of the Library Board and management of the Library and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

A handwritten signature in black ink that reads "Gabridge & Company". The script is cursive and fluid, with the ampersand being a simple loop.

Gabridge & Company, PLC  
Grand Rapids, MI

DIRECTOR  
Jenny Marr  
  
BOARD OF DIRECTORS  
Judeen Bartos  
Meghan Evoy  
Kelly Farrah  
Adrienne Fazzolara  
Amanda Hanlin  
Erin Hooper  
Kevin Yezbick



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

## Library Board Meeting

### Proposed Minutes

December 14, 2023 - 6:30 PM

#### Board Meeting

1. Call to order: Meeting called to order by Judeen Bartos at 6:32PM.

2. Roll call: Judeen Bartos, Meghan Evoy, Kelly Farrah, Adrienne Fazzolara, Amanda Hanlin, Erin Hooper, Kevin Yezbick

Director Jenny Marr and Assistant Director/Recording Secretary Jordan Wright 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 November 16, 2023 **regular** meeting

**A MOTION by Hooper and seconded by Farrah to approve the November 16, 2023 regular meeting minutes as presented; passed unanimously**

Minutes: Approve November 16, 2023 **closed** session

**A MOTION by Farrah and seconded by Fazzolara to approve the November 16, 2023 closed session minutes as presented; passed unanimously**

5. Director's Presentation: Jenny Marr

Library Director Jenny Marr presented an outline of the Collective Bargaining Agreement, including topics such as compensation, work-life balance, professional development opportunities, and transparent communication.

6. Approval of Collective Bargaining Agreement

**A MOTION by Evoy and seconded by Hooper to approve the Tentative Agreement reached by the Library's bargaining committee with the Newspaper Guild of Detroit as reflected in a draft agreement dated November 3, 2023, and ratified by the Union membership on Friday, November 24, 2023; passed unanimously**

7. Public comment – *Total time not to exceed 30 minutes, 3 minutes per speaker*

8. Director's report: Jenny Marr

Director Marr updated the board on ongoing and upcoming programming and outreach, including a new offsite event at Drifter coffee. The next library print newsletter will be reaching mailboxes next week. Marr updated the board on the library's limited holiday hours which will allow more library staff to take time off during the week between the holidays.

9. Acceptance of expenditures and finance reports for the month of October

**A MOTION by Yezbick and seconded by Farrah to accept the finance reports for the month of October; passed unanimously**

Acceptance of expenditures and finance reports for the month of November.

**A MOTION by Yezbick and seconded by Fazzolara to accept the finance reports for the month of November; passed unanimously**

10. Invoice from Daniels and Zermack Architects

**A MOTION by Fazzolara and seconded by Hanlin to approve payment to Daniels and Zermack Architects for architectural services for the period of December 1, 2022 through December 2, 2023 in the amount of \$25,526.26; passed unanimously**

**11. Board Calendar of Events**

The financial audit is complete and will be filed with the state by December 31<sup>st</sup>. The dates for 2024 library board meetings have been announced via the City of Ferndale.

**11. Committee reports**

**A. Art & Exhibitions – Erin**

The Art Committee is meeting on January 7<sup>th</sup> to discuss the next exhibit.

**B. Friends of the FPL – Kelly**

The Friends are continuing to waive any fees and dues to join the organization. In December, the Friends are doing a “12 days of Giftmas” where after receiving staff input, they are buying gifts that the staff can use to assist in library work. Friend’s swag is currently on sale. The Book It to 5K program is coming back in 2024.

**C. Equity, Diversity and Inclusion – Amanda**

No report.

**D. Finance – Judeen and Kevin**

No report.

**E. Personnel – Adrienne**

No report.

**F. Schools –Meghan**

Head of Youth Services provided a report of school outreach, see supporting documents.

**12. Committee membership appointments as needed**

None.

**13. Review action items**

None.

**14. Announcements/comments from board members**

Yezbick expresses his gratitude for the support he received from the board after recent family tragedies.

Hooper reported that her family loved watching a recent meteor shower with one of the library’s telescope.

Bartos reminds Hooper that it was Daniel Hooper’s idea for the library to start a library of things.

**15. \*\*\*Closed Session to be convened to consider material exempt from discussion or disclosure by state or federal statute, in accordance with Sec. 8(h) of the Open Meetings Act (OMA) MCL 15.268.**

**A MOTION by Evoy and seconded by Hanlin to enter a closed session at 7:14PM.**

Roll call vote:

Yes: Bartos, Evoy, Farrah, Fazzolara, Hanlin, Hooper, Yezbick

No: 0

Return from closed session at 8:06PM

**13. Adjourn**

**A MOTION by Evoy and seconded by Hanlin to adjourn at 8:08PM; passed unanimously**

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



DIRECTOR  
Jenny Marr

BOARD OF DIRECTORS  
Judeen Bartos  
Meghan Evoy  
Kelly Farrah  
Adrienne Fazzolara  
Amanda Hanlin  
Erin Hooper  
Kevin Yezbick



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

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

## Library Board Meeting

### Special Meeting

### Proposed Minutes

January 3, 2024 - 6:30 PM

#### Board Meeting

1. Call to order: Meeting called to order by Judeen Bartos at 6:30PM.
2. Roll call: Judeen Bartos, Meghan Evoy, Kelly Farrah, Erin Hooper, Kevin Yezbick  
Director Jenny Marr and Assistant Director/Recording Secretary Jordan Wright also present.  
Adrienne Fazzolara delayed with notice. Amanda Hanlin absent with Notice.

#### 3. Approval of agenda

**A MOTION by Evoy and seconded by Yezbick to approve the agenda as presented;** passed unanimously

#### 4. Public Comment – *Total time not to exceed 30 minutes, 3 minutes per speaker*

#### 5. Personnel committee report

The personnel committee met with Assistant Director Jordan Wright, and recommends the board appoint Wright to serve as Interim Director. Director Marr's last day will be January 19<sup>th</sup>. The personnel committee will serve as a search committee for a new Library Director. Wright has requested a closed session to discuss his professional qualifications.

6. \*\*\*Closed Session to be convened to review and consider the contents of an application for employment or appointment to a public office if the candidate requests that the application remain confidential. However, except as otherwise provided in this subdivision, all interviews by a public body for employment or appointment to a public office must be held in an open meeting pursuant to this act., in accordance with Sec. 8(f) of the Open Meetings Act (OMA) MCL 15.268.

**A MOTION by Evoy and seconded by Hooper to enter a closed session at 6:36PM.**

Roll call vote:

Yes: Bartos, Evoy, Farrah, Hooper, Yezbick

No: 0

Fazzolara arrived 7:11pm.

Return from closed session at 7:52PM

7. **A MOTION by Evoy and seconded by Hooper to appoint Jordan Wright Interim Director, to start January 20, 2024;** passed unanimously

#### 8. Adjourn

**A MOTION by Evoy and seconded by Farrah to adjourn at 7:56PM;** passed unanimously

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



## December 2023 Statistics

### **New Items Added**

Adult Books: 211  
 CDs: 35  
 DVDs/Blu-rays: 52  
 Audiobooks: 7  
 Children's Books: 154  
 Teen Books: 23  
 Magazines: 56  
 Puzzles/Board Games: 12  
 Video Games: 5  
 Library of Things: 9  
**Total: 564**  
 Overdrive Advantage Titles  
 added: 72

### **Library Usage**

Library Visits: 7,384  
 Home Delivery: 1  
 New Users Added: 123  
 Public Computer Sessions: 1,155  
 Web Sessions: 10,362  
 Page views: 15,283

### **Total questions/requests**

Reference desk: 1,189  
 Youth desk: 335  
 Circulation desk: 1,048

### **Circulation by Media Type**

Print Books	11,228
Audio Music	915
Audiobooks	736
Visual Media	2230
Magazine	141
Board games/puzzles	379
Video games	37
Library of Things	46
Other	25

### **Library Revenue from Service**

#### **Desks**

**Total earnings (does not include Friends): \$886.72**  
 Fees: \$216.62  
 Fax: \$64.00  
 Ref Desk – Misc.: \$436.96  
 Computer Passes: \$115.00  
 Printing & Copier: \$0.15  
 Lost Items: \$20.99  
 Non-Resident Cards: \$25.00  
 Donations: \$4.00  
 Earbuds/Flash drives: \$4.00

#### **Total Friends earnings**

Book Store: \$790.5  
 Shirts and Bags: \$56.00  
 Amazon Sales: \$118.76

**Total Programs Offered: 25**

**Total Program Attendance: 646**

Total Library Checkouts: 15,708  
 Total Digital Checkouts: 5,535  
 Items Loaned through ILL: 1,687  
 Items Loaned through MelCat: 131  
 Items Borrowed through ILL: 3,090  
 Items Borrowed through MelCat: 61

## Digital Circulation

### Overdrive:

Total Downloads: 3,678  
Total Users: 836  
New Users: 60

### Hoopla:

Total Downloads: 1,047  
Total Users: 337  
New Users: 26

### Kanopy:

Video Plays: 810  
Total User Accounts: 245

### *Social Media – December*

Insights from our social media...

**Podcast** – 355 downloads

### Main Facebook Page

New Page Likes: 15  
New Page Followers: 21  
Post Engagement: 1,900  
Overall Reach: 43,000  
Page/Profile Visits: 1,100  
Video Content (minutes viewed): 70  
Post Reach: 15,600

### Tik Tok

Followers: 5,257  
Total Likes: 202,590  
Monthly Video Views: 30,000  
Monthly Likes: 2,150  
Monthly Profile Visits: 215  
Monthly Shares: 60

### Instagram:

Post engagement: 3,600  
Story Reach: 900  
Overall Reach: 8,000  
Interactions: 1,500  
IG Profile Visits: 315  
New Followers/Growth Rate: 38 (1.1%)  
Post Reach: 4,000

### Youth Services Facebook Page

New Page Likes: 5  
New Page Followers: 6  
Post Engagement: 155  
Video Minutes Viewed: 30  
Page/Profile Visits: 115  
Post Reach: 800  
Overall Reach: 1,700

### Teen Instagram:

Post Engagement: 235  
Overall Reach: 1,000  
Interactions: 65  
Profile Visits: 42  
New Followers/Growth Rate: 6 (1.1%)  
Post Reach: 555  
Story Reach: 75



### December 2023 Adult Programs

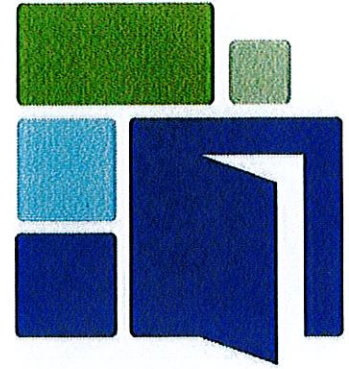
Date	Program	In Person	Teens/kids	Zoom	Total
12/1/2023	First Stop Friday Libby DeCamp	31			31
12/3/2023	Motor Om Yoga	14			14
12/5/2023	Film Club	6			6
12/11/2023	trivia	50			50
12/13/2023	Sci Fi Book Club: The Actual Star	7		4	11
12/19/2023	Graphic Novel Book Club	10			10
12/28/2023	Ferndale Project Book Club	40			40
<b>Total</b>	<b>7 Programs</b>	<b>158</b>		<b>0</b>	<b>162</b>

### December 2023 Youth Programs

DATE	Program	Adults	Children	Total
12/1/2023	December Take-home Kit (Snow Glove Thaumtropes)		24	24
12/1/2023	Fall Scavenger Hunt (12/1-12/2)		2	2
12/1/2023	Baby Storytime	8	7	15
12/3/2023	Fall Scavenger Hunt (12/3-12/9)		3	3
12/3/2023	Outreach: Drayton		46	46
12/6/2023	Family Storytime	11	13	24
12/6/2023	LEBC	2	3	5
12/7/2023	Middle Grade Tabletop RPG		6	6
12/8/2023	Baby Storytime	8	7	15
12/10/2023	Fall Scavenger Hunt (12/10-12/14)		9	9
12/13/2023	Outreach: FECC Preschool Storytime	14	120	134
12/13/2023	Outreach: Battle Kick-off		120	120
12/13/2023	Family Storytime	8	10	18
12/13/2023	UEBC		2	2
12/17/2023	Winter Scavenger Hunt (12/17-12/23)		17	17
12/20/2023	Family Storytime	5	6	11
12/20/2023	Pokemon Club		20	20
12/27/2023	Winter Scavenger Hunt (12/27-12/30)		13	13
<b>Total</b>	<b>15 Programs / 3 Outreach</b>	<b>56</b>	<b>428</b>	<b>484</b>

# Ferndale

## AREA DISTRICT LIBRARY



## January 2024 Events at FADL

222 E Nine Mile Rd. Ferndale, MI 48220

248.546.2504

[fadl.org](http://fadl.org)

### Hours:

Monday — Thursday: 10am - 8pm

Friday: 10am - 6pm

Saturday — Sunday: 12pm - 5pm

**Library is closed Monday January 1/1 and Tuesday 1/2**

### In-Person Weekly Early Literacy Programming

Email [Everett@fadl.org](mailto:Everett@fadl.org) with questions

Fridays, the 5th, 12th, & 19th

Baby Storytime 10:30am (Under age 2)

First come, first served. Learn more at [fadl.org/baby](http://fadl.org/baby)

Wednesdays, the 10th, 17th, & 24th

Family Storytime 10:30am (Families with kids ages 2-6)

First come, first served. Learn more at [fadl.org/family](http://fadl.org/family)

Tuesday the 9th

Sensory-friendly Storytime (Ages 2-10) 10:30am

Stories, play, and activities geared toward children with sensory sensitivities or needing sensory accommodations.

Learn more at [fadl.org/sensory](http://fadl.org/sensory)

# Adult Programming

For more information about any of these programs, please visit [www.fadl.org](http://www.fadl.org)

**Library is closed Monday January 1/1 and Tuesday 1/2**

- |                       |   |
|-----------------------|---|
| Thursday, January 4   | <b>The Art &amp; Science of Visual Habit Creation (Hybrid) 6:30pm</b><br>Join Eric Miller, PhD in a workshop centered around building motivation, and gaining control of your life through empirically-based imagery techniques to form deep-rooted habits and reactions.<br>Register at <a href="http://www.fadl.org/habit">www.fadl.org/habit</a> |
| Monday, January 8     | <b>Chess Club 6:00pm</b><br>All-ages drop-in event for beginner/intermediate chess players. Children under 12 should be accompanied by a parent or caregiver. Bring your own board or use one of ours! No registration required.<br>More information at <a href="http://www.fadl.org/chess">www.fadl.org/chess</a>                                  |
| Tuesday, January 9    | <b>Ferndale Library Film Club 7:00pm</b><br>Discussing <i>Charade</i> starring Cary Grant and Audrey Hepburn.<br>Register at <a href="http://www.fadl.org/film-club">www.fadl.org/film-club</a>   |
| Wednesday, January 10 | <b>Science Fiction Book Club (Hybrid) 6:30pm</b><br>Discussing <i>The Birthday of the World</i> by Ursula K. Le Guin<br>Register at <a href="http://www.fadl.org/sfbc">www.fadl.org/sfbc</a>  |
| Tuesday, January 16   | <b>Graphic Novel Book Club at Drifter Coffee 6:30pm</b><br>Offsite: hosted by Drifter Coffee, 770 Woodward Heights<br>Ages 18+ are welcome to attend. Discussing <i>Girl Juice</i> by Benji Nate<br>Register at <a href="http://www.fadl.org/gnbc">www.fadl.org/gnbc</a>  |
| Thursday, January 18  | <b>Library Board of Directors Meeting 6:30pm</b><br>More information at <a href="http://www.fadl.org/library-board-directors-meeting">www.fadl.org/library-board-directors-meeting</a>  |
| Wednesday, January 24 | <b>Puzzle Tournament at Urbanrest 6:00pm</b><br><b>Registration is currently full.</b> Join our waitlist: <a href="http://www.fadl.org/puzzle">www.fadl.org/puzzle</a>  |
| Tuesday, January 30   | <b>Ferndale Project Book Club 6:30pm</b><br>Offsite: hosted by Ferndale Project, 567 Livernois<br>Discussing <i>Hell of a Book</i> by Jason Mott<br>More information at <a href="http://www.fadl.org/fpbc">www.fadl.org/fpbc</a>  |



# Children and Teen Programming

For more information about any of these programs, please visit [www.fadl.org](http://www.fadl.org)

**Library is closed Monday January 1/1 and Tuesday 1/2**

Wednesday, January 3

**Lower Elementary Book Club (Hybrid)** 6:30pm  
Grades K-2, reading *Bunso Meets a Mumu* by Rev Valdez  
Sign up at [www.fadl.org/lebc](http://www.fadl.org/lebc)

Thursday, January 4

**Middle Grade Tabletop RPG Group** 6:00pm  
Explore tabletop games similar to *Dungeons & Dragons*  
Grades 6-8, sign up at [www.fadl.org/rpg](http://www.fadl.org/rpg)

Wednesday January 10

**Upper Elementary Book Club (Hybrid)** 6:30pm  
Grades 3-5, discussing *Swim Team* by  
Johnnie Christmas and Catherine Daly.  
Sign up at [www.fadl.org/uebc](http://www.fadl.org/uebc)

Thursday, January 11

**Middle School Board Game Club** 6:00pm  
Learn how to play awesome board games!  
Grades 6-8, sign up at [www.fadl.org/msbg](http://www.fadl.org/msbg)

Wednesday, January 17

**Pokémon Club** 6:00pm  
Ages 7-11, sign up at [www.fadl.org/pokemon](http://www.fadl.org/pokemon)

Tuesday, January 23

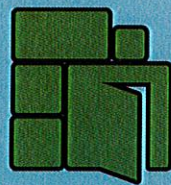
**The Reading Rainbow** 6:00pm  
In partnership with Affirmations Grades 4-8. Social hour with crafts,  
snacks & queer-themed book discussion on *Green* by Alex Gino.  
Info and sign up at [www.fadl.org/reading-rainbow](http://www.fadl.org/reading-rainbow)

Monday, January 29

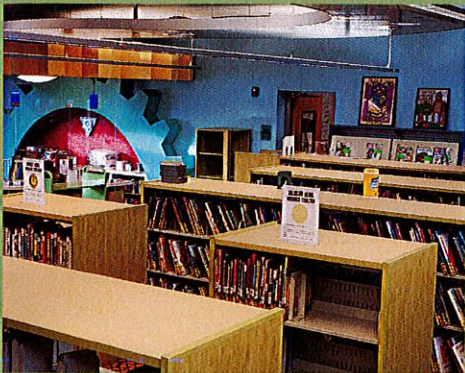
**Early Learning Fair** 5:00pm to 7:00pm  
A chance for families with pre-K children to gather information  
on preschool enrollment and early child development resources.  
No registration required. Located in our program room.  
More information at: [www.fadl.org/early](http://www.fadl.org/early)







# FEBRUARY: YOUTH EVENTS CALENDAR



## Storytimes

**Baby Storytime: Fridays -**

**February 2, 9, 16**

(2-years & younger)

First come, first served.

Learn more at [fadl.org/baby](http://fadl.org/baby)

**Family Storytime: Wednesdays -**

**February 7, 14, 21**

(Ages 2-6)

First come, first served.

Learn more at [fadl.org/family](http://fadl.org/family)

## Scavenger Hunt (ongoing through March 18):

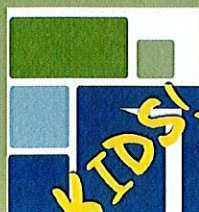
Kids of all ages can help Petunia Possum track down recycling items hidden throughout the Youth Area for a prize!



[fadl.org/youth](http://fadl.org/youth)



@ferndalekids



## February 1 & 15 - Middle-Grade Tabletop RPG - 6:00 pm

Explore tabletop games similar to Dungeons & Dragons.

Grades 6-8 can be signed up at: [www.fadl.org/rpg](http://www.fadl.org/rpg)

## February 8 - Middle School Board Game Club - 6:00 pm

Learn how to play awesome board games!

Grades 6-8 can be signed up at [www.fadl.org/msbg](http://www.fadl.org/msbg)

## February 12 - Zine Workshop - 6:00 pm

Supplies provided: staplers, basic drawing supplies, paper, adhesives, scissors, discarded book scraps, scanners, and limited free photocopying.

Ages 7-15 can be signed up at: [www.fadl.org/zine](http://www.fadl.org/zine)

## February 20 - Teen Tiny Art (Craft Event) - 2:00 pm

Artists of all skill levels can enjoy a cozy afternoon of painting tiny masterpieces--plus snacks! Bring your artistic flair, and we'll provide supplies.

Ages 13-18 can be signed up at: [www.fadl.org/teenart](http://www.fadl.org/teenart)

## February 21 - Pokemon Club - 6:00 pm

Kids can gather, learn, and have fun talking about Pokémon. Bringing cards to trade is optional.

Ages 7-11 can be signed up at: [www.fadl.org/pokemon](http://www.fadl.org/pokemon)

## February 22 - Black Art Library with Asmaa Walton - 6:00 pm

Asmaa Walton, creator of Black Art Library, will give a brief presentation, reading aloud several books by or about Black artists with Q&A at the end.

All ages & families can sign up at: [www.fadl.org/black-art-library](http://www.fadl.org/black-art-library)

## February 27 - Reading Rainbow - 6:00 pm

FADL and Affirmations cohost a social hour with a book discussion included. Drop-ins welcome!

Grades 4-8 can be signed up at: [www.fadl.org/reading-rainbow](http://www.fadl.org/reading-rainbow)

## February 29 - Leap Day Program - 5:00 pm - 7:00 pm

Enjoy games, puzzles, crafts, trivia, and leaping challenges.

Ages 5-10 can be signed up at: [www.fadl.org/leap](http://www.fadl.org/leap)





## FEBRUARY: ADULT EVENTS CALENDAR



### February 1 - Acid Ink-Dyed Scarves - 6:30 pm:

Add a pop of color to your wardrobe with alcohol ink-dyed scarves. We'll use a tie-dye technique to create this vibrant, eye-catching outfit accent. REGISTRATION IS CURRENTLY FULL.



### February 5 - Chess Club - 6:00 pm - 7:30 pm:

This is an all-ages drop-in-styled event for beginner and intermediate players, meeting on the first Monday of each month. Children under 12 should be accompanied by a caregiver. No registration required.



### February 6 - Born Free & Equal: Michigan's 1st Colored Regiment - 6:00 pm:

Maurice Imhoff's presentation tells the story of the 1st Michigan Colored Regiment, from its early authorization to present-time remembrance. Sign up here: [www.fadl.org/imhoff](http://www.fadl.org/imhoff)



### February 8 - Artist Opening Reception: Mara Magyarosi-Laytner - 6:00 pm:

Join us at a special Opening Artist Reception on February 8, which doubles as an author talk/book launch, along with live music and refreshments. No registration required.



### February 12 - Rom-Com Movie Trivia at 215 West - 7:00 pm:

Hosted bimonthly inside 215 West (event space next door to SOHO on 9 Mile). This month's theme is "Rom-Coms," so it's all about romantic comedies. Teams can be signed up at: [www.fadl.org/trivia](http://www.fadl.org/trivia)

### February 13 - Film Club - 7:00 pm:

Discussing I Am Not Your Negro, a documentary film about the life and writings of James Baldwin (available to stream on KANOPY). Sign up at: [www.fadl.org/film-club](http://www.fadl.org/film-club)

### February 14 - Sci-Fi Book Club - 6:30 pm:

Reading/discussing To Be Taught, If Fortunate by Becky Chambers. Copies will be available at the Circulation Desk or online. Sign up and find more info at: [www.fadl.org/sfbc](http://www.fadl.org/sfbc)

### February 20 - Graphic Novel Book Club at Drifter - 6:30 pm:

Join us at Drifter Coffee (770 Woodward Hts), to discuss Thirsty Mermaids by Kat Leyh. Copies will be available at the Circulation Desk. Sign up at: [www.fadl.org/gnbc](http://www.fadl.org/gnbc)

### February 28 - The Year's Best Pictures - 6:30 pm:

Recap the year-in-film with a presentation about 2023's Best Picture Nominees while enjoying refreshments! Sign up at: [www.fadl.org/oscars](http://www.fadl.org/oscars)



### February 18 - Songwriters in the Round - 2:00 pm (No registration required):

This all-ages event features four songwriters on stage simultaneously: one will perform a song, followed by the next writer, and then the next, and so on. Each songwriter can join in with another's song, adding harmonies, contributing a guitar riff, or just listening.

Performing artists include Dan Cafferty, Michelle Held, Emily Rose, and Steve Taylor.  
***Sponsored by the Friends of the Ferndale Library***

# Balance Sheet

Ferndale Area District Library

As of December 31, 2023

DEC 31, 2023

## Assets

### Current Assets

#### Cash and Cash Equivalents

Capital Projects Account	557,206.00
001.000 - General Account	1,545,585.21
<b>Total Cash and Cash Equivalents</b>	<b>2,102,791.21</b>

<b>Total Current Assets</b>	<b>2,102,791.21</b>
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<b>Total Assets</b>	<b>2,102,791.21</b>
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## Liabilities and Equity

### Equity

320.000 - Retained Earnings	935,162.88
Current Year Earnings	1,167,628.33
<b>Total Equity</b>	<b>2,102,791.21</b>

<b>Total Liabilities and Equity</b>	<b>2,102,791.21</b>
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# Income Statement (Profit and Loss)

## Ferndale Area District Library

For the month ended December 31, 2023

	DEC 2023	NOV 2023	OCT 2023	SEP 2023	AUG 2023	JUL 2023	YEAR TO DATE
<b>Income</b>							
404.000 - Voted Property Taxes	92,090	42,037	26,846	94,912	1,721,434	217,124	2,194,444
404.001 - Voted Property Taxes - Personal	-	-	41,374	-	-	-	41,374
567.000 - Library State Aid	-	-	-	-	9,798	-	9,798
607.000 - Fees for Services	225	225	-	25	125	25	625
627.000 - Charge for Services	459	348	900	395	709	602	3,413
645.000 - Print Sales & Copies	11	443	1,389	8	890	708	3,449
656.000 - Other Fees & Fines	7,173	25,741	-	-	-	-	32,914
660.000 - Fines & Forfeitures	281	321	146	48	116	89	1,000
675.001 - Individual Donations & Honorariums	4	1,352	131	2	9	102	1,598
675.002 - Contributions from Library Friends	547	-	-	-	-	1,000	1,547
675.004 - Library Board Fundraising	174	-	-	-	-	-	174
693.000 - Sale of Property	801	805	103	-	90	43	1,842
695.000 - Miscellaneous Income	-	-	-	-	-	4	4
<b>Total Income</b>	<b>101,764</b>	<b>71,272</b>	<b>70,889</b>	<b>95,390</b>	<b>1,733,171</b>	<b>219,696</b>	<b>2,292,183</b>
<b>Gross Profit</b>	<b>101,764</b>	<b>71,272</b>	<b>70,889</b>	<b>95,390</b>	<b>1,733,171</b>	<b>219,696</b>	<b>2,292,183</b>
<b>Operating Expenses</b>							
706.001 - Salaries - Full-time	63,320	76,831	49,739	50,012	47,360	35,874	323,136
706.002 - Salaries - Part-time	25,495	18,795	13,490	13,018	10,988	9,435	91,220
706.003 - Salaries - Subs	1,242	1,877	1,694	1,543	1,324	1,445	9,125
715.001 - Social Security - Employee	7,530	10,437	2,567	5,170	4,821	3,781	34,306
715.002 - Social Security - Employer	7,530	10,437	2,567	5,170	4,821	3,781	34,306
716.100 - Health Insurance	8,860	7,975	7,975	7,975	7,975	16,519	57,278
717.000 - Life Insurance - EE	484	648	648	648	648	648	3,724
718.000 - Pension- ICMA-RC 401	2,056	1,487	6,115	4,066	4,003	3,949	21,675
720.001 - Medicare - Employee	1,761	2,441	600	1,209	1,127	884	8,023

## Income Statement (Profit and Loss)

	DEC 2023	NOV 2023	OCT 2023	SEP 2023	AUG 2023	JUL 2023	YEAR TO DATE
720.002 - Medicare - Employer	1,761	2,441	600	1,209	1,127	884	8,023
721.001 - Federal Income Tax - Employee	12,330	12,562	3,031	6,106	6,032	4,816	44,876
722.001 - MI Income Tax - Employee	4,494	6,010	1,475	2,961	2,783	2,161	19,885
722.002 - MI Unemployment - Employer	-	-	1,980	-	-	-	1,980
723.001 - Local Income Tax - Employee	148	196	49	98	98	77	665
725.000 - Workers Compensation	-	-	-	-	-	985	985
740.000 - Operating Supplies	2,167	2,227	2,830	3,362	3,764	2,683	17,034
742.000 - Books	6,789	8,547	7,120	7,515	6,159	1,182	37,311
743.000 - Periodicals	56	6,462	911	126	390	-	7,945
745.000 - Audio-Visual, Video	3,232	3,508	2,295	2,015	1,817	1,644	14,512
746.000 - Other Non Book	9,360	6,315	7,780	11,318	12,879	2,621	50,273
748.000 - Materials Processing Supplies	-	540	1,119	368	473	225	2,725
775.000 - Repair & Maintenance	704	3,046	3,322	444	975	611	9,101
803.000 - The Library Network	-	-	19,456	973	9,565	2,311	32,305
818.000 - Contractual Services	16,909	7,018	17,578	3,536	6,820	8,366	60,227
853.000 - Phone/Communications	542	542	538	538	538	537	3,233
885.000 - Special Programs	606	2,666	1,420	2,094	1,268	4,559	12,613
900.000 - Printing & Publishing	2,203	136	361	5,809	2,212	-	10,720
914.000 - Liability Insurance	-	-	(1,320)	-	-	15,913	14,593
920.000 - Utilities	4,818	2,575	2,274	2,811	3,071	2,884	18,433
931.000 - Facilities Maintenance	2,450	2,968	2,511	3,111	5,412	455	16,906
943.000 - Equipment Rental Alloc.- General Fund Motor Pool	999	594	624	911	609	609	4,347
956.000 - Miscellaneous	73	337	342	87	73	60	972
957.000 - Training/Education	194	3,964	6,645	1,065	617	63	12,548
958.000 - Memberships & Dues	261	70	368	85	-	1,348	2,131
970.000 - County Delinquent Tax Chargeback	-	-	950	-	-	-	950
977.000 - Capital Outlay	32,016	43,358	17,997	5,100	9,420	1,100	108,991

Income Statement (Profit and Loss)

	DEC 2023	NOV 2023	OCT 2023	SEP 2023	AUG 2023	JUL 2023	YEAR TO DATE
996.000 - Interest Expense	-	-	27,475	-	-	-	27,475
Total Operating Expenses	220,391	247,010	215,125	150,450	159,169	132,410	1,124,555
Operating Income	(118,627)	(175,738)	(144,236)	(55,060)	1,574,002	87,287	1,167,628
Net Income	(118,627)	(175,738)	(144,236)	(55,060)	1,574,002	87,287	1,167,628



**FY 2024 Budget  
Ferndale Area District Library**

**General Fund - 101**

**December 2023**

**FY 2024  
YTD  
as of 12/31/2023**

**FY 2024  
Budget**

**Revenue**

101-271-404.000 - Voted Property Taxes	\$ 92,090.39	\$ 2,194,443.82	\$ 2,384,162.00
101-271-404.001 - Voted Property Taxes - Personal	\$ -	\$ 41,374.24	\$ 38,500.00
101-271-567.000 - Library State Aid	\$ -	\$ 9,798.28	\$ 19,323.00
101-271-581.000 - Grants	\$ -	\$ -	\$ -
101-271-607.000 - Fees for Services	\$ 225.00	\$ 625.00	\$ 600.00
101-271-627.000 - Charge for Services	\$ 459.46	\$ 3,413.45	\$ 9,000.00
101-271-645.000 - Print Sales & Copies	\$ 11.20	\$ 3,448.75	\$ 1,500.00
101-271-656.000 - Other Fees & Fines	\$ -	\$ 25,740.81	\$ 26,000.00
101-271-660.000 - Fines & Forfeitures	\$ 280.74	\$ 1,000.29	\$ 1,000.00
101-271-675.001 - Individual Donations & Honorariums	\$ 3.50	\$ 1,598.43	\$ 2,500.00
101-271-675.002 - Contributions from Library Friends	\$ 546.52	\$ 1,546.52	\$ 1,000.00
101-271-675.003 - Special Event Proceeds	\$ -	\$ -	\$ -
101-271-675.004 - Library Board Fundraising	\$ 174.00	\$ 174.00	\$ 100.00
101-271-693.000 - Sale of Property	\$ 800.58	\$ 1,842.16	\$ 1,500.00
101-271-695.000 - Miscellaneous Income	\$ 7,172.81	\$ 7,177.21	\$ 5,500.00
101-271-699.401 - Contributions from Capital Fund	\$ -	\$ -	\$ -
<b>Total Revenue</b>	<b>\$ 101,764.20</b>	<b>\$ 2,292,182.96</b>	<b>\$ 2,490,685.00</b>

**General Fund - 101**

**December 2023**

**FY 2024  
YTD  
as of 12/31/2023**

**FY 2024  
Budget**

**Expenses**

101-271-706.001 - Salaries - Full-time	\$ (63,320.12)	\$ (323,135.82)	\$ (694,550.00)
101-271-706.002 - Salaries - Part-time	\$ (25,495.43)	\$ (91,220.23)	\$ (177,908.00)
101-271-706.003 - Salaries - Subs	\$ (1,242.23)	\$ (9,125.41)	\$ (9,700.00)
101-271-715.001 - Social Security - Employee	\$ (7,529.80)	\$ (34,305.98)	\$ (68,301.00)
101-271-715.002 - Social Security - Employer	\$ (7,529.78)	\$ (34,305.57)	\$ (68,301.00)
101-271-716.100 - Health Insurance	\$ (8,860.27)	\$ (57,277.96)	\$ (120,000.00)
101-271-717.000 - Life Insurance - EE	\$ (483.65)	\$ (3,723.70)	\$ (7,500.00)
101-271-718.000 - Pension- ICMA-RC 401	\$ (2,056.31)	\$ (21,675.33)	\$ (48,000.00)
101-271-720.001 - Medicare - Employee	\$ (1,761.02)	\$ (8,023.17)	\$ (15,072.00)
101-271-720.002 - Medicare - Employer	\$ (1,761.04)	\$ (8,023.19)	\$ (15,072.00)
101-271-721.001 - Federal Income Tax - Employee	\$ (12,329.62)	\$ (44,876.37)	\$ (100,132.00)
101-271-722.001 - MI Income Tax - Employee	\$ (4,494.33)	\$ (19,884.97)	\$ (43,380.00)
101-271-722.002 - MI Unemployment - Employer	\$ -	\$ (1,980.00)	\$ -
101-271-723.001 - Local Income Tax - Employee	\$ (148.20)	\$ (665.25)	\$ (1,200.00)
101-271-725.000 - Workers Compensation	\$ -	\$ (985.00)	\$ (2,000.00)
101-271-730.000 - Postage, Mail Processing	\$ -	\$ -	\$ (8,000.00)
101-271-740.000 - Operating Supplies	\$ (2,167.49)	\$ (17,034.25)	\$ (36,000.00)
101-271-742.000 - Books	\$ (6,788.51)	\$ (37,311.10)	\$ (95,600.00)
101-271-743.000 - Periodicals	\$ (56.00)	\$ (7,944.64)	\$ (10,000.00)
101-271-745.000 - Audio-Visual, Video	\$ (3,232.09)	\$ (14,512.25)	\$ (33,495.00)
101-271-746.000 - Other Non Book	\$ (9,360.06)	\$ (50,272.99)	\$ (95,100.00)
101-271-748.000 - Materials Processing Supplies	\$ -	\$ (2,724.82)	\$ (8,400.00)

<b>General Fund - 101</b>	<b>December 2023</b>	<b>FY 2024 YTD as of 12/31/2023</b>	<b>FY 2024 Budget</b>
101-271-775.000 - Repair & Maintenance	\$ (703.70)	\$ (9,101.27)	\$ (32,000.00)
101-271-802.000 - Audit/Actuarial Fees	\$ -	\$ -	\$ (5,100.00)
101-271-803.000 - The Library Network	\$ -	\$ (32,305.14)	\$ (55,000.00)
101-271-818.000 - Contractual Services	\$ (16,909.39)	\$ (60,227.00)	\$ (80,000.00)
101-271-853.000 - Phone/Communications	\$ (541.61)	\$ (3,233.26)	\$ (7,000.00)
101-271-885.000 - Special Programs	\$ (605.68)	\$ (12,613.05)	\$ (35,000.00)
101-271-900.000 - Printing & Publishing	\$ (2,202.78)	\$ (10,720.41)	\$ (24,000.00)
101-271-914.000 - Liability Insurance	\$ -	\$ (14,593.00)	\$ (15,000.00)
101-271-920.000 - Utilities	\$ (4,818.35)	\$ (18,433.24)	\$ (44,000.00)
101-271-931.000 - Facilities Maintenance	\$ (2,450.00)	\$ (16,905.54)	\$ (40,000.00)
101-271-943.000 - Equipment Rental	\$ (999.26)	\$ (4,347.30)	\$ (7,600.00)
101-271-956.000 - Miscellaneous	\$ (73.25)	\$ (972.00)	\$ (1,500.00)
101-271-957.000 - Training/Education	\$ (193.88)	\$ (12,548.15)	\$ (22,000.00)
101-271-958.000 - Memberships & Dues	\$ (261.00)	\$ (2,131.43)	\$ (7,000.00)
101-271-960.000 - County Delinquent Tax Chargeback	\$ -	\$ (950.00)	\$ -
101-271-965.401 - Contributions to Capital Fund	\$ -	\$ -	\$ -
101-271-977.000 - Capital Outlay	\$ (32,016.02)	\$ (108,990.84)	\$ (50,000.00)
101-271-992.000 - Debt Svc- Principal	\$ -	\$ -	\$ (345,000.00)
101-271-994.000 - Interest Expense	\$ -	\$ (27,475.00)	\$ (54,950.00)
<b>Total Expenses</b>	<b>\$ (220,390.87)</b>	<b>\$ (1,124,554.63)</b>	<b>\$ (2,482,861.00)</b>
<b>Net Income / (Loss):</b>	<b>\$ (118,626.67)</b>	<b>\$ 1,167,628.33</b>	<b>\$ 7,824.00</b>
<b>Fund Balance Change:</b>			<b>\$ 7,824.00</b>
<b>Fund Balance at the Beginning of the FY:</b>			<b>\$ 468,392.72</b>
<b>Fund Balance at the End of the FY:</b>			<b>\$ 476,216.72</b>

**FY 2024 Budget**  
**Ferndale Area District Library**

<b>Capital Projects Fund - 401</b>	<b>December 2023</b>	<b>FY 2024 YTD as of 12/31/2023</b>	<b>FY 2024 Budget</b>
<b>Revenue</b>			
401-271-699.101 - Contributions from General Fund	\$0.00	\$0.00	\$0.00
<b>Total Revenue</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

<b>Capital Projects Fund - 401</b>	<b>December 2023</b>	<b>FY 2024 YTD as of 12/31/2023</b>	<b>FY 2024 Budget</b>
<b>Expenses</b>			
401-271-965.101 - Contributions to General Fund	\$0.00	\$0.00	\$0.00
401-271-977- Capital Outlay	\$0.00	\$0.00	(\$300,000.00)
<b>Total Expenses</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$300,000.00)</b>

<b>Capital Fund Balance Change:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>-\$300,000.00</b>
<b>Capital Fund Balance at the Beginning of the FY:</b>		<b>\$557,206.00</b>	<b>\$557,206.00</b>
<b>Capital Fund Balance at the End of the FY:</b>		<b>\$557,206.00</b>	<b>\$257,206.00</b>



# Income Statement (Profit and Loss)

## Ferndale Area District Library

For the month ended December 31, 2023

	DEC 2023	DEC 2022	DEC 2021
<b>Income</b>			
404.000 - Voted Property Taxes	92,090	57,001	55,000
607.000 - Fees for Services	225	-	25
627.000 - Charge for Services	459	882	800
645.000 - Print Sales & Copies	11	193	102
656.000 - Other Fees & Fines	7,173	-	-
660.000 - Fines & Forfeitures	281	41	661
673.000 - Sale of Property (pre-FYE2022)	-	-	114
675.001 - Individual Donations & Honorariums	4	199	86
675.002 - Contributions from Library Friends	547	-	-
675.004 - Library Board Fundraising	174	-	-
693.000 - Sale of Property	801	45	-
695.000 - Miscellaneous Income	-	-	7,887
<b>Total Income</b>	<b>101,764</b>	<b>58,361</b>	<b>64,675</b>
<b>Gross Profit</b>			
	<b>101,764</b>	<b>58,361</b>	<b>64,675</b>
<b>Operating Expenses</b>			
706.001 - Salaries - Full-time	63,320	45,340	29,773
706.002 - Salaries - Part-time	25,495	13,101	15,798
706.003 - Salaries - Subs	1,242	1,449	986
715.001 - Social Security - Employee	7,530	4,819	5,926
715.002 - Social Security - Employer	7,530	4,819	5,926
716.100 - Health Insurance	8,860	7,829	8,396
717.000 - Life Insurance - EE	484	648	453
718.000 - Pension- ICMA-RC 401	2,056	3,977	1,873
720.001 - Medicare - Employee	1,761	1,127	1,386
720.002 - Medicare - Employer	1,761	1,127	1,386
721.001 - Federal Income Tax - Employee	12,330	6,398	7,868
722.001 - MI Income Tax - Employee	4,494	3,002	3,467
723.001 - Local Income Tax - Employee	148	95	-
725.000 - Workers Compensation	-	-	663
740.000 - Operating Supplies	2,167	1,867	2,662
742.000 - Books	6,789	2,314	5,380
743.000 - Periodicals	56	(161)	250
745.000 - Audio-Visual, Video	3,232	2,859	2,520
746.000 - Other Non Book	9,360	7,578	3,547
748.000 - Materials Processing Supplies	-	1,598	38
775.000 - Repair & Maintenance	704	1,898	350

Income Statement (Profit and Loss)

	DEC 2023	DEC 2022	DEC 2021
802.000 - Audit/Actuarial Fees	-	2,150	2,325
818.000 - Contractual Services	16,909	9,363	2,841
853.000 - Phone/Communications	542	537	783
873.000 - Training/Education (pre-FYE2022)	-	-	210
885.000 - Special Programs	606	774	1,667
900.000 - Printing & Publishing	2,203	70	466
920.000 - Utilities	4,818	3,997	4,183
931.000 - Facilities Maintenance	2,450	2,505	2,505
943.000 - Equipment Rental Alloc.- General Fund Motor Pool	999	-	629
956.000 - Miscellaneous	73	467	70
957.000 - Training/Education	194	1,022	-
958.000 - Memberships & Dues	261	120	180
977.000 - Capital Outlay	32,016	11,999	31,264
<b>Total Operating Expenses</b>	<b>220,391</b>	<b>144,687</b>	<b>145,771</b>
<b>Operating Income</b>	<b>(118,627)</b>	<b>(86,326)</b>	<b>(81,096)</b>
<b>Net Income</b>	<b>(118,627)</b>	<b>(86,326)</b>	<b>(81,096)</b>



1/18/2024

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

**From:** Jenny Marr

**Subject:** Mid-Year Budget Amendments FY 2024

**Summary:**

It is customary for the board to consider budget amendments halfway through the fiscal year so as to update the budget using the actual amounts for revenue and expenses so far. There are also additional commitments for the Collective Bargaining Agreement that were never factored into the original FY 2024 budget. The proposed amendments (attached) are highlighted in yellow.

**Recommended Action:**

A motion to approve the proposed amendments to the FY 2024 Budget.

**FY 2024 Budget**  
**Ferndale Area District Library**

**General Fund - 101**

**Revenue**

101-271-404.000 - Voted Property Taxes
101-271-404.001 - Voted Property Taxes - Personal
101-271-567.000 - Library State Aid
101-271-581.000 - Grants
101-271-607.000 - Fees for Services
101-271-627.000 - Charge for Services
101-271-645.000 - Print Sales & Copies
101-271-656.000 - Other Fees & Fines
101-271-660.000 - Fines & Forfeitures
101-271-675.001 - Individual Donations & Honorariums
101-271-675.002 - Contributions from Library Friends
101-271-675.003 - Special Event Proceeds
101-271-675.004 - Library Board Fundraising
101-271-693.000 - Sale of Property
101-271-695.000 - Miscellaneous Income
101-271-699.401 - Contributions from Capital Fund
<b>Total Revenue</b>

**FY 2024**  
**YTD**  
**as of 12/31/2023**

\$ 2,194,443.82
\$ 41,374.24
\$ 9,798.28
\$ -
\$ 625.00
\$ 3,413.45
\$ 3,448.75
\$ 25,740.81
\$ 1,000.29
\$ 1,598.43
\$ 1,546.52
\$ -
\$ 174.00
\$ 1,842.16
\$ 7,177.21
\$ -
<b>\$ 2,292,182.96</b>

**FY 2024**  
**Budget**  
**Adopted**

\$ 2,384,162.00
\$ 38,500.00
\$ 19,323.00
\$ -
\$ 600.00
\$ 9,000.00
\$ 1,500.00
\$ 26,000.00
\$ 1,000.00
\$ 2,500.00
\$ 1,000.00
\$ -
\$ 100.00
\$ 1,500.00
\$ 5,500.00
\$ -
<b>\$ 2,490,685.00</b>

**FY 2024**  
**Budget**  
**Proposed**  
**Amendments**  
**1/18/2024**

\$ 2,384,162.00
<b>\$ 41,350.00</b>
\$ 19,323.00
<b>\$ 750.00</b>
<b>\$ 7,000.00</b>
<b>\$ 7,600.00</b>
<b>\$ 25,700.00</b>
<b>\$ 1,800.00</b>
<b>\$ 2,000.00</b>
<b>\$ 4,500.00</b>
<b>\$ 300.00</b>
<b>\$ 3,500.00</b>
<b>\$ 7,100.00</b>
\$ -
<b>\$ 2,505,085.00</b>

**General Fund - 101**

**Expenses**

101-271-706.001 - Salaries - Full-time
101-271-706.002 - Salaries - Part-time
101-271-706.003 - Salaries - Subs
101-271-715.001 - Social Security - Employee
101-271-715.002 - Social Security - Employer
101-271-716.100 - Health Insurance
101-271-717.000 - Life Insurance - EE
101-271-718.000 - Pension- ICMA-RC 401
101-271-720.001 - Medicare - Employee
101-271-720.002 - Medicare - Employer
101-271-721.001 - Federal Income Tax - Employee
101-271-722.001 - MI Income Tax - Employee
101-271-722.002 - MI Unemployment - Employer
101-271-723.001 - Local Income Tax - Employee
101-271-725.000 - Workers Compensation
101-271-730.000 - Postage, Mail Processing
101-271-740.000 - Operating Supplies
101-271-742.000 - Books
101-271-743.000 - Periodicals
101-271-745.000 - Audio-Visual, Video
101-271-746.000 - Other Non Book
101-271-748.000 - Materials Processing Supplies

**FY 2024**  
**YTD**  
**as of 12/31/2023**

\$ (323,135.82)
\$ (91,220.23)
\$ (9,125.41)
\$ (34,305.98)
\$ (34,305.57)
\$ (57,277.96)
\$ (3,723.70)
\$ (21,675.33)
\$ (8,023.17)
\$ (8,023.19)
\$ (44,876.37)
\$ (19,884.97)
\$ (1,980.00)
\$ (665.25)
\$ (985.00)
\$ -
\$ (17,034.25)
\$ (37,311.10)
\$ (7,944.64)
\$ (14,512.25)
\$ (50,272.99)
\$ (2,724.82)

**FY 2024**  
**Budget**

\$ (694,550.00)
\$ (177,908.00)
\$ (9,700.00)
\$ (68,301.00)
\$ (68,301.00)
\$ (120,000.00)
\$ (7,500.00)
\$ (48,000.00)
\$ (15,072.00)
\$ (15,072.00)
\$ (100,132.00)
\$ (43,380.00)
\$ -
\$ (1,200.00)
\$ (2,000.00)
\$ (8,000.00)
\$ (36,000.00)
\$ (95,600.00)
\$ (10,000.00)
\$ (33,495.00)
\$ (95,100.00)
\$ (8,400.00)

**FY 2024**  
**Budget**

\$ (694,550.00)
<b>\$ (210,000.00)</b>
<b>\$ (19,000.00)</b>
<b>\$ (70,000.00)</b>
<b>\$ (70,000.00)</b>
\$ (120,000.00)
<b>\$ (8,500.00)</b>
<b>\$ (55,000.00)</b>
<b>\$ (16,000.00)</b>
<b>\$ (16,000.00)</b>
<b>\$ (90,000.00)</b>
\$ (43,380.00)
<b>\$ (1,980.00)</b>
<b>\$ (1,300.00)</b>
<b>\$ (1,200.00)</b>
\$ (8,000.00)
<b>\$ (34,000.00)</b>
\$ (95,600.00)
\$ (10,000.00)
\$ (33,495.00)
<b>\$ (105,000.00)</b>
<b>\$ (8,000.00)</b>



<b>General Fund - 101</b>	<b>FY 2024 YTD as of 12/31/2023</b>	<b>FY 2024 Budget Adopted</b>	<b>FY 2024 Budget Proposed Amendments</b>
101-271-775.000 - Repair & Maintenance	\$ (9,101.27)	\$ (32,000.00)	\$ (32,000.00)
101-271-802.000 - Audit/Actuarial Fees	\$ -	\$ (5,100.00)	\$ (6,825.00)
101-271-803.000 - The Library Network	\$ (32,305.14)	\$ (55,000.00)	\$ (55,000.00)
101-271-818.000 - Contractual Services	\$ (60,227.00)	\$ (80,000.00)	\$ (80,000.00)
101-271-853.000 - Phone/Communications	\$ (3,233.26)	\$ (7,000.00)	\$ (7,000.00)
101-271-885.000 - Special Programs	\$ (12,613.05)	\$ (35,000.00)	\$ (35,000.00)
101-271-900.000 - Printing & Publishing	\$ (10,720.41)	\$ (24,000.00)	\$ (24,000.00)
101-271-914.000 - Liability Insurance	\$ (14,593.00)	\$ (15,000.00)	\$ (14,600.00)
101-271-920.000 - Utilities	\$ (18,433.24)	\$ (44,000.00)	\$ (44,000.00)
101-271-931.000 - Facilities Maintenance	\$ (16,905.54)	\$ (40,000.00)	\$ (40,000.00)
101-271-943.000 - Equipment Rental	\$ (4,347.30)	\$ (7,600.00)	\$ (8,400.00)
101-271-956.000 - Miscellaneous	\$ (972.00)	\$ (1,500.00)	\$ (1,500.00)
101-271-957.000 - Training/Education	\$ (12,548.15)	\$ (22,000.00)	\$ (28,000.00)
101-271-958.000 - Memberships & Dues	\$ (2,131.43)	\$ (7,000.00)	\$ (9,000.00)
101-271-960.000 - County Delinquent Tax Chargeback	\$ (950.00)	\$ -	\$ (950.00)
101-271-965.401 - Contributions to Capital Fund	\$ -	\$ -	\$ -
101-271-977.000 - Capital Outlay	\$ (108,990.84)	\$ (50,000.00)	\$ -
101-271-992.000 - Debt Svc- Principal	\$ -	\$ (345,000.00)	\$ (345,000.00)
101-271-994.000 - Interest Expense	\$ (27,475.00)	\$ (54,950.00)	\$ (54,950.00)
<b>Total Expenses</b>	<b>\$ (1,124,554.63)</b>	<b>\$ (2,482,861.00)</b>	<b>\$ (2,497,230.00)</b>
<b>Net Income / (Loss):</b>	<b>\$ 1,167,628.33</b>	<b>\$ 7,824.00</b>	<b>\$ 7,855.00</b>
<b>Fund Balance Change:</b>		<b>\$ 7,824.00</b>	<b>\$ 7,855.00</b>
<b>Fund Balance at the Beginning of the FY:</b>		<b>\$ 468,392.72</b>	<b>\$ 365,825.00</b>
<b>Fund Balance at the End of the FY:</b>		<b>\$ 476,216.72</b>	<b>\$ 373,680.00</b> 15% Fund Balance



1/18/2024

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

**From:** Jenny Marr

**Subject:** Employee Handbook Revisions

**Summary:**

The Employee Handbook was last updated in June 2021. With the ratification of the Collective Bargaining Agreement on December 14, 2023, the language needs to be updated for consistency with the CBA and to reflect the sections where it is superseded by the CBA. There have also been changes to make the language inclusive and gender neutral. If there are sections that the Board would prefer to table for further discussion at a future meeting, an optional motion is proposed.

**Recommended Action:**

A motion to approve the changes to the Employee Handbook as proposed.

OR

A motion to approve the proposed changes to the Employee Handbook with the exception of

Page\_\_\_\_\_ Section \_\_\_\_\_.



1/18/2024

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

**From:** Jenny Marr, on behalf of the Finance Committee

**Subject:** Non-union Employee Compensation Recommendations

**Summary:**

With the ratification of the Collective Bargaining Agreement with the union, the Board is now able to make some adjustments for the remaining non-union employees. There are currently 13 employees who are not members of the bargaining unit. By MERC rules, status quo must be maintained for mandatory subjects of bargaining throughout the negotiation period. The CBA was adopted by the FADL Board on December 14, 2023.

The Finance Committee met to go over wages and benefits for non-union employees and has made some recommendations for parity with the union including starting wages, backpay, annual wage adjustment for FY 2023, and the wage range scale step increase percentage from 2.5% to 3%. They also discussed a retirement plan contribution increase equal to what was offered to the union. These recommendations apply to FY 2024 as there is no contractual obligation.

**Budgetary Context:**

101-271-706.001 - Salaries - Full-time      No budget amendment needed

101-271-706.003 - Salaries – Subs      Already needed a Mid-year budget amendment, this increase was included.

101-271-718.000 - Pension- ICMA-RC 401      Already needed a Mid-year budget amendment for the CBA, this increase was included.

**Recommended Action:**

A Motion to approve the Non-union Employee 10-Step Wage Range Structure and Retirement Plan Contribution as recommended by the Finance Committee.



1/18/2024

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

**From:** Jenny Marr, Library Director

**Subject:** Personnel Committee Recommendations on New Director

**Summary:**

At the January 3, 2024 Special Meeting, the FADL Board appointed current Assistant Director, Jordan Wright, to the position of Interim Director to replace outgoing Director Marr, effective January 20. The Board also tasked the Personnel Committee to begin the search for a permanent replacement.

**Recommended Action:**

Discuss the recommendation by the Personnel Committee and take the appropriate action.





1/18/2024

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

**From:** Jenny Marr

**Subject:** Board Officers and Committee Chairs

**Summary:**

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

The President appoints all committee chairs.

The current board committees are:

- Art & Exhibition
- Friends of the FPL
- Equity, Diversity and Inclusion
- Finance
- Personnel
- Schools

**Recommended Action:**

Roll Call Votes:

A motion to nominate \_\_\_\_\_ for President.

A motion to nominate \_\_\_\_\_ for Vice President.

A motion to nominate \_\_\_\_\_ for Secretary.

A motion to nominate \_\_\_\_\_ for Treasurer.

Other Action: Board President should appoint Committee Chairs

**DIRECTOR**  
**Jenny Marr**

**BOARD OF DIRECTORS**  
**Judeen Bartos**  
**Meghan Evoy**  
**Kelly Farrah**  
**Adrienne Fazzolara**  
**Amanda Hanlin**  
**Daniel Hooper**  
**Kevin Yezbick**



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

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

## **Resolution of Gratitude and Appreciation**

WHEREAS, Jenny Marr has been a loyal steward of the Ferndale Area District Library (FADL) and its employees, assets, and community since she began as its Director on June 5, 2017;

WHEREAS, her loyalty to staff and patrons, and her professionalism during some of the library's most pivotal moments have elevated FADL in her tenure;

WHEREAS, through her impressive fiduciary expertise and conscientious planning, FADL has been able to purchase, refinance and renovate our building, providing Ferndale residents with an improved venue in which to gather and enjoy the benefits of community;

WHEREAS during the uncertainty of the Covid 19 pandemic, her leadership and steady hand served to minimize disruptions to patrons, and keep this vital service open;

WHEREAS, Jenny's overall collaboration and commitment to fairness in negotiating FADL's first-ever collective bargaining agreement has positioned the library, its staff and future leaders for success for years to come;

WHEREAS, her advocacy for access and equity has helped bring services and programming to all members of our community, ultimately making our library more vibrant and interesting;

WHEREAS, her partnership to the library's Board of Directors has been invaluable, and her dedication to FADL shall not be forgotten;

**BE IT THEREFORE RESOLVED,**

That the FADL Board of Directors bestows its appreciation and commendations to Jenny Marr for her exemplary service as Library Director; and

That on behalf of the Ferndale community, the FADL Board of Directors conveys its gratitude for Jenny's services with assurance that she will continue to make outstanding contributions to any public library she serves.

DATED at Ferndale, Michigan, this 18th day of January, 2024.

Ferndale Area District Library Board of Directors

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Judeen Bartos, President



1/18/2024

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

**From:** Jenny Marr

**Subject:** Board Calendar of Events 2024 – Updated January 2024

**Summary:**

Here are some recurring annual events and deadlines for the Board calendar in 2024:

**January:**

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

**February:**

- \*Due: Feb. 1<sup>st</sup>, Annual State Library Survey
- \*Send out RFP for Audit Services
- \*FY 2025 budget process begins

**March:**

- \*Strategic Planning – Quarterly Review
- \*FY 2025 budget process continues – board input

**April:**

- \*FY 2025 draft budget presented to board
- \*Publish in a newspaper the notice for the May Budget Hearing (required 10 days before the date of hearing)

**May:**

- \*FY 2025 Budget Hearing

**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 2025
- \*Strategic Planning – Quarterly Review

**July:**

- \*Begin new FY 2025

**August:**

- \*Library Board meeting August 8 due to Dream Cruise
- \*Petition forms due August 13, 4 pm

September:

- \*Strategic Planning – Quarterly Review

October:

- \*Conduct the annual library financial audit
- \*Library Board meeting October 10 due to MLA Conference
- \*MLA Annual Conference (Traverse City) October 16-18
- \*Personnel Committee gives Board and Director review of how Director evaluation works

November:

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

December:

- \*Board meeting December 10 due to holidays
- \*Presentation of library audit
- \*Due: Audit must be filed with the State of Michigan by December 31
- \*Due: Annual continuing disclosure paperwork for the library bond must be filed by December 31
- \*Due S&P Global Ratings annual bond/audit filing response
- \*Strategic Planning – Quarterly Review
- \*Library Director Personnel Review – Library Board completes Director evaluation forms

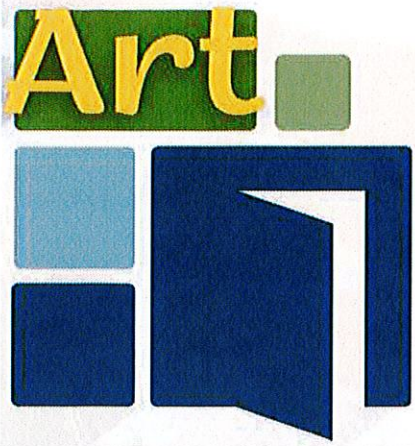
January 2025

- \*Director's Annual Evaluation – Closed Session

**Recommended Action:**

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





# Ferndale Area District Library

## *Art & Exhibitions Committee*

### **January 2024 Arts + Exhibitions Committee Board Report // 01.18.2024**

#### **FADL Arts + Exhibition Committee Members:**

Jeff Milo, FADL Marketing Coordinator  
Eileen Toro, Community Member  
Erin Brott, Community Member  
Michelle Ouellette, Community Member  
Erin Hooper, FADL Board Liaison

- 
- Mara Magyarosi-Laytner installs on Jan. 21 // Reception Feb. 8
  - Boisali Biswas installs on March 3 // Reception March 10
  - Spring Art Show installs April 14-20 // Reception April 21
  - Ernest Carl Fackler full show May 25-June 30 // demonstration program in June
  - Christopher Jarvis photography show July into early August
  - Articulate Group Show will run second week of August through end of September

**Schools Committee Report**

**January 2024**

**School Outreach Report from Everett Pine, Head of Youth Services**

- **Battle of the Books 2024 update**
  - We have 29 teams signed up so far.
  - Jeff Milo and the youth team made a Battle hype video to help the kids with strategy. I sent it over to the schools.
- **Drayton Co-Op Preschool book outreach (weekly) - the whole youth department is involved in this outreach from selecting books to delivering books to the school.**
- **FECC Preschool Storytime - Damon is leading these storytimes. They ran one on 1/10/24. Next one is February 14.**