



Bloomfield Township Public  
**Library**

**Bloomfield Township Public Library  
Board of Trustees**

Library Board Meeting  
**September 25, 2018**  
7:00 p.m.  
John Rumsey Board Room

Trustees:  
[libraryboard@btpl.org](mailto:libraryboard@btpl.org)

Eli Greenbaum, President  
Judy Lindstrom, Vice President  
Tom Deska, Secretary  
Sandra Edwards  
Grant Gerhart  
Joan Luksik

Director:  
[muellerc@btpl.org](mailto:muellerc@btpl.org)  
Carol Mueller

All meetings are open to the public.  
We invite you to attend a meeting or watch it online at [www.btpl.org](http://www.btpl.org)

1099 Lone Pine Road, Bloomfield Township, MI 48302 248.642.5800

THE PLACE TO  
**DISCOVER**

**BLOOMFIELD TOWNSHIP PUBLIC LIBRARY  
BOARD OF TRUSTEE MEETING**

**LIBRARY BOARD INFORMATION PACKETS**

**List of Contents**

Items included in pre-board delivery for the REGULAR BOARD MEETING SCHEDULED  
For Tuesday, September 25, 2018  
7:00 p.m.

<b><u>#</u></b>	<b><u>NUMBERED ITEMS</u></b>	<b><u>DATE DELIVERED</u></b>
1	Agenda	9/20/2018
2a	Request to remove items from the Consent Agenda for Discussion	9/20/2018
2b	Motion to approve the order of items for the regular and consent agendas	9/20/2018
5	Motion to approve remaining Consent Agenda items 6-8d	9/20/2018
6	Regular Board Meeting Minutes of 6/19/18	9/20/2018
6a	Special Library Board Meeting Minutes	9/20/2018
7a	Cash Disbursements	9/20/2018
7b	Revenues/Expenditures Budget Report	9/20/2018
7c	Energy Report	9/20/2018
8a	President's Report– no report	
8b	Director's Report	9/20/2018
8c	Art Committee –no report	
8c	Bloomfield Township Liaison – no report	
8c	Building, Grounds, Landscaping, Interiors Committee – 8/23/2018	9/20/2018
8c	Cranbrook –no report	
8c	Development Committee – 8/30/2018	9/20/2018
8c	Finance Committee – 8/28/18	9/20/2018
8c	Friends of the Library Liaison – no report	
8c	Jeanette P. Myers Scholarship Committee – no report	
8c	Investment Committee – no report	
8c	Personnel Committee – no report	
8c	Policy Committee – 9/4/2018	9/20/2018
11a	Audit Presentation – Alan Panter, Yeo & Yeo	9/20/2018
13	Motion to approve any items removed from the Consent Agenda	9/20/2018
	<b><u>UNNUMBERED ITEMS</u></b>	<b><u>DATE DELIVERED</u></b>
	Strategic Plan Update	9/20/2018
	Space Needs and Wayfinding Update	9/20/2018
	Calendar	9/20/2018

AGENDA  
BLOOMFIELD TOWNSHIP PUBLIC LIBRARY  
BOARD OF TRUSTEES  
Tuesday, September 25, 2018  
**Regular Board Meeting**  
**7:00 P.M.**

**REGULAR AGENDA ITEMS #1-5**

1. Call to order of regular meeting
- 2a. Request to remove items from the Consent Agenda for Discussion
- 2b. MOTION to approve the order of items for the Regular and Consent Agendas
3. President's Verbal Report
4. Director's Verbal Report
5. MOTION to approve the remaining Consent Agenda items 6-8d

**CONSENT AGENDA ITEMS #6-8d**  
**Items removed will be discussed under Item #12**

6. Regular Board meeting minutes of August 21, 2018
- 6a. Public Budget Hearing meeting minutes of August 21, 2018
7. Budget
  - a. Cash Disbursements
  - b. Monthly Revenues & Expenditures
  - c. Energy Report
8. Written Reports:
  - a. President: \*Eli Greenbaum
  - b. Director: \*Carol Mueller
  - c. Committee: \*Art Committee *Ad Hoc*  
\*Bloomfield Township Liaison  
\*Building, Grounds, Landscaping, Interiors  
\*Cranbrook  
\*Development  
\*Finance  
\*Friends of the Library Liaison  
\*Investment  
\*Jeanette P. Myers Scholarship Selection  
\*Personnel  
\*Policy

**REGULAR AGENDA ITEMS**

9. Call to the public, communications
10. Unfinished Business
11. New Business
  - a. Audit Presentation – Alan Panter, Yeo & Yeo
12. Discussion of items removed from the Consent Agenda
13. MOTION to approve any items removed from the Consent Agenda
14. Other
15. Next scheduled meeting: Tuesday, October 16, 2018
16. Adjournment

**BLOOMFIELD TOWNSHIP PUBLIC LIBRARY**

**REQUEST TO REMOVE ITEMS FROM THE CONSENT AGENDA  
FOR DISCUSSION**

**I REQUEST THAT ITEM (S):**

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**BE REMOVED FROM THE CONSENT AGENDA FOR DISCUSSION  
DURING REGULAR AGENDA ITEM 12.**

If amended, CONSENT AGENDA items will be moved to REGULAR AGENDA ITEM #12 for discussion and REGULAR AGENDA ITEM #13 for approval.

**BLOOMFIELD TOWNSHIP PUBLIC LIBRARY**

**MOTION TO APPROVE THE ORDER OF ITEMS FOR THE REGULAR  
AND CONSENT AGENDAS**

**OPTION - NO AMENDMENT NEEDED:**

I move to approve the order of items as listed on the REGULAR and CONSENT AGENDAS as presented.

**OPTION - AMENDMENT TO AGENDA:**

I move to approve the order of items as listed on the AGENDAS, with the following items to be moved from

the **REGULAR AGENDA** as follows:

the **CONSENT AGENDA** as follows:

If amended, CONSENT AGENDA items will be moved to REGULAR AGENDA ITEM #12 for discussion and REGULAR AGENDA ITEM #13 for approval.

**BLOOMFIELD TOWNSHIP PUBLIC LIBRARY**

**CONSENT AGENDA ITEMS MOTION**

I move to approve the remaining items on the consent agenda.

**MINUTES OF THE BLOOMFIELD TOWNSHIP PUBLIC LIBRARY  
BOARD OF TRUSTEES**

**6**

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Bloomfield Township Public Library  
Oakland County, Michigan  
**Tuesday, August 21, 2018**

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At 7:29 p.m. the Regular Meeting of the Bloomfield Township Public Library Board of Trustees was called to order by President Eli Greenbaum.

**Present:** Trustees: Tom Deska, Sandra Edwards, Grant Gerhart, Eli Greenbaum, Judy Lindstrom, and Joan Luksik

**Administration:** Library Director Carol Mueller, Assistant Director Tera Moon, Finance Coordinator Sandi Bird, Administrative Assistant Linden Godlove,

**Guests:** Anna Pelepchuk, Staff Organization Committee and Circulation Department Head

Upon discussion, a motion was made by Judy Lindstrom, seconded by Tom Deska **TO APPROVE THE ORDER OF ITEMS FOR THE REGULAR AND CONSENT AGENDAS.**

*A vote was taken for approval of the motion.*

*Ayes: Deska, Edwards, Gerhart, Greenbaum, Luksik and Lindstrom*

*Nays: None*

**MOTION CARRIED**

**President's Verbal Report:** President Greenbaum commended Grant Gerhart and Joan Luksik on the Myers Scholarship. He recognized that they put much effort into making certain they were making a good decision. The three scholars selected were well deserving. He expressed much thanks for that. He also encouraged the Trustees to work on getting sponsors for the "International Night at the Library."

**Director's Verbal Report:**

We all have been remembering Aretha Franklin this past week. She was a resident in Bloomfield Township and back in 1990 we participated in a nation-wide program "Night of a 1000 Stars" by inviting her to read to children. Photographs and news articles were shared on social media from this event, which generated much response from users, including a lovely memory from a patron who attended that 1990 event. Director Mueller shared statistics from the summer reading program, acknowledging the hard work of Adult Services and Youth Services to create great programs and thanks to the generous Friends of the Library for providing funding towards these. The Library is starting a new service in September to offer eCards as a way of offering patrons a convenient way of using the Library without entering the building, which gives them access to databases and more. National Library Card Signup

Month is in September and Adult Services Librarian Shayna Houghton has brought back "Have a Library Card, Get Discounts" program, where patrons can get discounts of 10-20% from participating local businesses if they present their library card. If the patron returns with the receipt from their purchase, they can enter to win a prize drawing.

Director Mueller encouraged a visit to the Youth Services bulletin board, which has a wonderful "One World Many Stories" theme.

We have a very special family friendly concert Friday, September 21, when Boogie Stomp will be performing. Bob and Arthur will provide a musical journey through one hundred years of American piano music.

Director Mueller highlighted a delightful children's book called *The Slowest Book Ever* by April Pulley Sayre and Kelly Murphy.

#### **REGULAR AGENDA:**

***Call to the Public:*** Anna Pelepchuk wished to mention the next upcoming program with "One World Stories", a read-a-thon of the book *A Wrinkle in Time*.

#### **UNFINISHED BUSINESS:**

No unfinished business.

#### **NEW BUSINESS:**

##### ***11a. Library Renovations Bid Award***

The Director reported that the lower level flooding issue has been substantially resolved. After dealing with so much water coming in to the lower level over the years, it is time to replace flooring, remove peeling wall covering and freshen up these areas with new flooring and paint. In addition, the two restrooms in the lower level as well as the two heavily used restrooms near the Community Room are in need of renovations. Quinn Evans Architects (QEA) was asked to recommend new materials for these spaces and issue a request for proposals for the renovations.

On July 19, 2018, a request for proposals for Library renovations was released. The deadline for bids was Wednesday, August 1, 2018 at which time three proposals were received. AM Higley, O'Neal Construction Inc. and Frank Rewold and Son, Inc. submitted proposals to QEA for our Library renovations.

QEA has carefully reviewed all three proposals received. Jim Mumby from QEA was present and answered questions about the proposals received and Quinn Evans Architects' recommendation.

Upon discussion, a motion was made by Grant Gerhart, seconded by Tom Deska **TO AWARD THE LIBRARY RENOVATIONS BID TO FRANK REWOLD AND SON, INC., 333 E 2ND STREET, ROCHESTER, MICHIGAN, 48307.**

*A vote was taken for approval of the motion.*

*Ayes: Deska, Edwards, Gerhart, Greenbaum, Luksik, and Lindstrom*

*Nays: None*

##### ***11 b. Proposed 2019 Holiday Calendar***

The proposed 2019 calendar includes eleven total days closed to the public and two early closings. The two evenings the Library closes early in 2019 are Thanksgiving Eve on Wednesday,



November 27 and on New Year's Eve on Tuesday, December 31 in 2019. The Library closes at 5:30pm on these two days.

Upon discussion, a motion was made by Sandra Edwards, seconded by Joan Luksik **TO APPROVE THE PROPOSED 2019 LIBRARY CALENDAR OF HOLIDAYS AND CLOSINGS AS PRESENTED.**

*A vote was taken for approval of the motion.*

*Ayes: Deska, Edwards, Gerhart, Greenbaum, Luksik, and Lindstrom*

*Nays: None*

#### **DISCUSSION OF ITEMS REMOVED FROM THE CONSENT AGENDA**

No items removed

#### **OTHER:**

The September Library Board Meeting has been changed to Tuesday, September 25, 2018 at 7:00 p.m.

At 7:49 p.m. President Eli Greenbaum adjourned the meeting. The next Board Meeting will be on Tuesday, September 25 at 7 p.m.

Submitted by:

A handwritten signature in black ink that reads "Tom Deska". The signature is written in a cursive, flowing style.

Tom Deska, Secretary

**PUBLIC BUDGET MEETING  
MINUTES OF THE BLOOMFIELD TOWNSHIP PUBLIC LIBRARY  
BOARD OF TRUSTEES**

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Bloomfield Township Public Library  
Oakland County, Michigan  
**Tuesday, August 21, 2018**

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The Bloomfield Township Public Library's Public Budget Hearing was held in the Bloomfield Township Public Library on Tuesday, August 21, 2018. The Meeting was called to order by President Eli Greenbaum at 7:12 p.m., following the Jeanette P. Myers Scholarship presentation.

**Present:** Tom Deska, Sandra Edwards, Grant Gerhart, Eli Greenbaum, and Judy Lindstrom, Joan Luksik

**Administration:** Library Director, Carol Mueller; Assistant Director, Tera Moon; Finance Coordinator, Sandi Bird; Director's Secretary, Linden Godlove

**Guests:** Anna Pelepchuk, Staff Organization Committee and Circulation Department Head

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***Presentation and Discussion of Preliminary Budget, Fiscal Year April 1, 2019- March 31, 2020.***

Library Director, Carol Mueller gave an overview on the FY 2019-2020 preliminary budget. Carol Mueller thanked Finance Coordinator Sandi Bird for her hard work preparing the preliminary budget. The final budget for FY 2019-2020 will be approved in March 2019.

Call to the Public:  
None present.

President Eli Greenbaum also thanked Finance Coordinator Sandi Bird for her efforts with the FY 2019-2020 Budget.

**Motion to Approve the Preliminary Fiscal Year 2019-2020 General Fund Budget:**

Upon review and discussion of the preliminary General Fund Budget, a motion was made by Judy Lindstrom, seconded by Joan Luksik:

**•TO APPROVE THE PRELIMINARY PROPOSED GENERAL FUND BUDGET , AS**

**ATTACHED, FOR FISCAL YEAR APRIL 1, 2019 - MARCH 31, 2020, IN THE AMOUNT OF \$7,593,601 FOR THE ANTICIPATED REVENUES AND \$9,200,103 FOR THE ANTICIPATED EXPENDITURES FOR THE SUPPORT AND MAINTENANCE OF BLOOMFIELD TOWNSHIP PUBLIC LIBRARY FOR THAT FISCAL YEAR.**

**• THAT THE APPROVED GENERAL FUND BUDGET AND TAX LEVY FOR FISCAL YEAR APRIL 1, 2019 - MARCH 31, 2020 BE FORWARDED TO THE CHARTER TOWNSHIP OF BLOOMFIELD OFFICES AND THAT THE LIBRARY BOARD REQUEST FULL ASSESSMENT FOR LIBRARY PURPOSES OF THE 2.0 APPROVED MILLS ADJUSTED BY MANDATED HEADLEE-AMENDMENT ROLL BACK ON EACH DOLLAR OF TAXABLE PROPERTY OF THE TOWNSHIP.**

*A vote was taken for approval of the motion.*

*Ayes: Deska, Edwards, Gerhart, Greenbaum, Luksik, and Lindstrom*

*Nays: None*

**MOTION CARRIED**

**Motion to Approve the Preliminary Fiscal Year 2019-2020 Gift Fund Budget:**

Upon review and discussion of the Preliminary Gift Fund Budget for FY 2019-2020, a motion was made by Tom Deska, seconded by Judy Lindstrom:

**•TO APPROVE THE PRELIMINARY GIFT FUND BUDGET, AS ATTACHED, FOR FISCAL YEAR APRIL 1, 2019 - MARCH 31, 2020 IN THE AMOUNT OF \$700 FOR THE ANTICIPATED REVENUES AND \$185.518 FOR THE ANTICIPATED EXPENDITURES FOR THE SUPPORT AND MAINTENANCE OF BLOOMFIELD TOWNSHIP PUBLIC LIBRARY FOR THAT FISCAL YEAR.**

*A vote was taken for approval of the motion.*

*Ayes: Deska, Edwards, Gerhart, Greenbaum, Luksik, and Lindstrom*

*Nays: None*

**MOTION CARRIED**

The meeting adjourned at 7:19 p.m.

Submitted by:

A handwritten signature in black ink that reads "Tom Deska". The signature is fluid and cursive, with the first name "Tom" and last name "Deska" clearly legible.

Tom Deska, Secretary

## **BLOOMFIELD TOWNSHIP PUBLIC LIBRARY**

### **Cash Disbursements Comments**

**September 2018**

#### **New Vendors:**

3Form is a new vendor for new Welcome panels.

Greater Metropolitan Association of Realtors is a new vendor for a meeting room refund.

Program Source International is a new vendor for creation of a Library history documentary.

William Rapai is a new vendor for a library program.

Supriya Kelkar is a new vendor for a library program.

Yan Li is a new vendor for a library program.

#### **General Fund Advance**

- Check #18910 payable to the Michigan Library Association in the amount of \$375.00 is payment for membership and conference attendance.
- Check #18928 payable to the Michigan Library Association in the amount of \$215.00 is payment for membership.
- Check #18934 payable to the University of Michigan – Dearborn in the amount of \$90.00 is payment for a lost MelCat book borrowed by a Bloomfield Township resident who has been billed for this amount.
- Check #18942 payable to Bloomfield Township in the amount of \$5,110.72 is payment for the Library's water and sewer usage from 7/23 – 8/20/2018.

#### **General Fund**

- Check #18950 payable to American Library Association in the amount of \$968.00 is payment for the Library's organizational membership and individual memberships.

- Check #18954 payable to Bloomfield Township in the amount of \$256,974.04 is payment for five payrolls, including FICA, HRA contributions, pension, etc. as usual.
- Check #18956 payable to the Capital Area District Library in the amount of \$17.39 is payment for a lost MelCat book borrowed by a Bloomfield Township resident who has been billed for this amount.
- Check #18961 payable to Du All Cleaning Inc. in the amount of \$8,467.32 is payment for monthly janitorial services and carpet cleaning.
- Check #18967 payable to Innovative Interfaces, Inc. in the amount of \$12,473.00 is payment for the Library's annual Sierra subscription.
- Check #18973 payable to the Michigan Library Association in the amount of \$85.00 is payment for the a membership.
- Check #18987 payable to Tech Logic Corp. in the amount of \$21,012.00 is payment for the annual service agreement for the automated materials handling system.

#### **Gift Fund**

- Check #4950 payable to Oakland Community College in the amount of \$500.00 is payment for a Myers Scholarship award.
- Check #4952 payable to Wayne State University in the amount of \$500.00 is payment for a Myers Scholarship award.
- Check #4950 payable to Wayne State University in the amount of \$500.00 is payment for a Myers Scholarship award.
- Check #4954 payable to Temple Beth El in the amount of \$300.00 is payment for meeting space for Everyone's Reading 2019 author visit.
- Check #4957 payable to Bloomfield Township Public Library in the amount of \$1,767.09 is reimbursement of the Library General Fund for grounds maintenance work.
- Check #4958 payable to the Community Foundation of Southeast Michigan in the amount of \$452.00 is a donation from the Library's Staff Organization Committee (SOC) from casual Friday donations.
- Check #4960 payable to Goldner Walsh Nursery, Inc. in the amount of \$4,706.00 is payment for the new rain garden in memory of Peggy Cohen.

**BLOOMFIELD TOWNSHIP PUBLIC LIBRARY**

**CHECK REGISTERS**

**FOR THE MONTH OF AUGUST 2018**

<b>Check #</b>	<b>Date</b>	<b>Payee</b>	<b>Cash Account</b>	<b>Amount</b>
<b>General Fund</b>				
<b>ADVANCE CHECKS:</b>				
18908	8/14/18	Brooke Hoskins	106.01	52.48
18909	8/14/18	Martha McGee	106.01	80.81
18910	8/14/18	MICHIGAN LIBRARY ASSOCIATION	106.01	375.00
18911	8/14/18	T MOBILE	106.01	29.40
18912	8/15/18	Elizabeth Clauder	106.01	121.49
18913	8/15/18	XFINITY	106.01	156.51
18914	8/15/18	FLAGSTAR BANK	106.01	4,719.87
18915	8/15/18	VIGILANTE SECURITY	106.01	1,950.00
18916	8/21/18	APPLIED IMAGING	106.01	4,065.50
18917	8/21/18	SECANT	106.01	318.55
18918	8/21/18	Deborah Smith	106.01	84.53
18919	8/21/18	VERIZON WIRELESS	106.01	198.96
18920	8/21/18	Paul Zink	106.01	30.00
18921	8/27/18	AMAZON.COM	106.01	2,305.20
18922	8/27/18	DTE ENERGY	106.01	21,106.71
18923	8/27/18	VOID	106.01	
18924	8/27/18	Shayna Houghton	106.01	120.54
18925	8/27/18	Marcia Preston	106.01	297.87
18926	8/27/18	PRINCIPAL LIFE INS CO-SBD GRANDE ISLAND	106.01	711.72
18927	8/27/18	Karrie Yukon	106.01	330.00
18928	8/27/18	MICHIGAN LIBRARY ASSOCIATION	106.01	215.00
18929	8/29/18	AT&T	106.01	448.80
18930	8/29/18	AT&T	106.01	781.79
18931	8/29/18	LAURIE BLUME	106.01	1,550.00
18932	8/29/18	Martha McGee	106.01	47.13
18933	8/29/18	VOID	106.01	
18934	8/29/18	UNIVERSITY OF MICHIGAN-DEARBORN	106.01	90.00
18935	8/29/18	Elizabeth Clauder	106.01	85.57
18936	9/5/18	APPLIED IMAGING	106.01	767.61
18937	9/5/18	CAR TRUCKING, INC.	106.01	199.50
18938	9/5/18	CONSUMERS ENERGY	106.01	4,002.67
18939	9/5/18	Martha McGee	106.01	45.31
18940	9/5/18	T MOBILE	106.01	29.40
18941	9/11/18	APPLIED IMAGING	106.01	663.70
18942	9/11/18	BLOOMFIELD TOWNSHIP	106.01	5,110.72
18943	9/11/18	PETTY CASH - BTPL	106.01	160.69
18944	9/11/18	GREATER METROPOLITAN ASSOC. OF REALTORS	106.01	200.00
18945	9/11/18	Martha McGee	106.01	33.78
18946	9/11/18	PACIFIC TELEMAGEMENT SERVICES	106.01	78.00
18947	9/11/18	TERMINIX PROCESSING CTR.	106.01	123.00
Total				<u>51,687.81</u>
<b>REGULAR CHECKS:</b>				
18948	9/11/18	ACE LAWN CARE & SNOW REMOVAL	106.01	5,129.33
18949	9/11/18	AERO FILTER, INC	106.01	259.56
18950	9/11/18	AMERICAN LIBRARY ASSOCIATION	106.01	968.00
18951	9/11/18	ARBOR OAKLAND GROUP	106.01	3,956.00
18952	9/11/18	BAKER & TAYLOR, INC.	106.01	10,215.62
18953	9/11/18	BLACKSTONE AUDIO, INC.	106.01	659.95
18954	9/11/18	BLOOMFIELD TOWNSHIP	106.01	256,974.04
18955	9/11/18	BUTZEL LONG	106.01	1,839.60
18956	9/11/18	CAPITAL AREA DISTRICT LIBRARY -zv194	106.01	17.39
18957	9/11/18	CDW GOVERNMENT, INC.	106.01	40.68
18958	9/11/18	CENGAGE LEARNING/GALE	106.01	335.93
18959	9/11/18	CENTRAL BUSINESS SYSTEMS, INC.	106.01	238.25
18960	9/11/18	DISCOUNT SCHOOL SUPPLY	106.01	35.68
18961	9/11/18	DU ALL CLEANING, INC	106.01	8,467.32
18962	9/11/18	DEWITT DYKES	106.01	100.00

**BLOOMFIELD TOWNSHIP PUBLIC LIBRARY**

**CHECK REGISTERS**

**FOR THE MONTH OF AUGUST 2018**

<b>Check #</b>	<b>Date</b>	<b>Payee</b>	<b>Cash Account</b>	<b>Amount</b>
18963	9/11/18	ELECTRONIC SECURITY SYSTEMS, INC.	106.01	294.93
18964	9/11/18	HEALEY FIRE PROTECTION, INC	106.01	1,685.00
18965	9/11/18	HOLLINGER METAL EDGE, INC.	106.01	154.59
18966	9/11/18	INGRAM LIBRARY SERVICES	106.01	1,184.99
18967	9/11/18	INNOVATIVE INTERFACE, INC	106.01	12,473.00
18968	9/11/18	SUPRIYA KELKAR	106.01	100.00
18969	9/11/18	LJ ROLLS REFRIGERATION CO., INC	106.01	191.00
18970	9/11/18	YAN LI	106.01	100.00
18971	9/11/18	MICROMARKETING LLC	106.01	823.45
18972	9/11/18	MIDWEST TAPE	106.01	4,482.95
18973	9/11/18	MICHIGAN LIBRARY ASSOCIATION	106.01	85.00
18974	9/11/18	NATIONAL SIGN COMPANY	106.01	1,177.00
18975	9/11/18	NICHOLS/NETWORK SERVICES CO	106.01	778.49
18976	9/11/18	OMNIGRAPHICS	106.01	149.60
18977	9/11/18	OVERDRIVE	106.01	8,675.24
18978	9/11/18	PENGUIN RANDOM HOUSE LLC	106.01	167.50
18979	9/11/18	THE PENWORTHY CO.	106.01	721.52
18980	9/11/18	POSEIDON LAWN SPRINKLERS	106.01	65.00
18981	9/11/18	READING HOUSE LLC	106.01	3,550.00
18982	9/11/18	RECORDED BOOKS, LLC	106.01	867.02
18983	9/11/18	THE ROWMAN & LITTLEFIELD PUBLISHING GRP	106.01	14.22
18984	9/11/18	MICHAEL D. SCHLOFF, PLLC	106.01	451.25
18985	9/11/18	SECANT	106.01	970.00
18986	9/11/18	SUMMIT ELECTRIC, INC.	106.01	8,705.00
18987	9/11/18	TECH LOGIC CORP.	106.01	21,012.00
18988	9/11/18	TEL SYSTEMS	106.01	235.00
18989	9/11/18	TFH USA	106.01	237.60
18990	9/11/18	WALLACEBURG BOOKBINDING & MFG	106.01	248.25
18991	9/11/18	BRUCE ZELLERS	106.01	100.00
18992	9/11/18	3FORM	106.01	3,416.80
Total				<u><u>362,353.75</u></u>

**Gift Fund**

**ADVANCE CHECKS:**

4947	8/14/18	APPROVED GAS MASKS	102.03	1,161.10
4948	8/15/18	FLAGSTAR BANK	102.03	274.67
4949	8/21/18	WILLIAM RAPAI	102.03	300.00
4950	8/29/18	OAKLAND COMMUNITY COLLAGE	102.03	500.00
4951	8/29/18	PROGRAM SOURCE INTERNATIONAL	102.03	1,650.00
4952	8/29/18	WAYNE STATE UNIVERSITY-FIN.AID/SCHOLARS	102.03	500.00
4953	8/29/18	WAYNE STATE UNIVERSITY-FIN.AID/SCHOLARS	102.03	500.00
4954	9/5/18	TEMPLE BETH EL	102.03	300.00
Total				<u><u>5,185.77</u></u>

**REGULAR CHECKS:**

4955	9/11/18	BAKER & TAYLOR	102.03	1,349.00
4956	9/11/18	MARK BERRY	102.03	100.00
4957	9/11/18	BLOOMFIELD TWP. PUBLIC LIBRARY	102.03	1,767.09
4958	9/11/18	COMMUNITY FOUNDATION - SE MICH.	102.03	452.00
4959	9/11/18	DETROIT HISTORICAL SOCIETY	102.03	500.00
4960	9/11/18	GOLDNER WALSH NURSERY, INC.	102.03	4,706.00
4961	9/11/18	PAUL KELLER	102.03	1,000.00
4962	9/11/18	LAKESHORE LEARNING MATERIALS	102.03	75.87
4963	9/11/18	HEATHER MANASCO	102.03	200.00
4964	9/11/18	CLIFF MONEAR	102.03	600.00
4965	9/11/18	PROGRAM SOURCE INTERNATIONAL	102.03	1,650.00
4966	9/11/18	MICHAEL SCHAEFFER	102.03	175.00
4967	9/11/18	SHOWCASES	102.03	354.13
4968	9/11/18	ULINE - ATTN ACCTS RECEIVABLE	102.03	793.32
Total				<u><u>13,722.41</u></u>

**Bloomfield Township Public Library**  
**2018-2019 General Fund Budget**  
 PRESENTED: SEPTEMBER 25, 2018      FOR THE MONTH OF: AUGUST 2018

7b

Five Months 42%

		2018-2019	2018-2019			Five Months	42%
ACCOUNT	ACCOUNT	ADOPTED BUDGET	AMENDED BUDGET	REVENUE/EXPENSE	REVENUE/	% OF	
NUMBER	NAME	AS OF	AS OF	CURRENT	EXPENSE	BUDGET	
		MARCH 20, 2018	MARCH 20, 2018	MONTH	YTD	YTD	VARIANCE
<b><u>Revenues</u></b>							
410.01	<b>Taxes</b>	<b>\$7,095,067</b>	<b>\$7,095,067</b>	<b>\$0</b>	<b>(\$2,964)</b>	<b>-0.04%</b>	<b>(\$7,098,031)</b>
420.01	<b>Penal Fines</b>	<b>\$85,021</b>	<b>\$85,021</b>	<b>\$0</b>	<b>\$85,883</b>	<b>101.01%</b>	<b>\$862</b>
422.01	<b>State Aid</b>	<b>\$26,860</b>	<b>\$26,860</b>	<b>\$15,169</b>	<b>\$30,118</b>	<b>112.13%</b>	<b>\$3,258</b>
430.01	<b>Circulation Fines &amp; Fees</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$7,680</b>	<b>\$35,799</b>	<b>35.80%</b>	<b>(\$64,201)</b>
	<b>Charges for Services</b>	<b>\$13,800</b>	<b>\$13,800</b>	<b>\$687</b>	<b>\$6,348</b>	<b>46.00%</b>	<b>(\$7,452)</b>
	<b>Investment earnings</b>	<b>\$79,000</b>	<b>\$79,000</b>	<b>\$34,045</b>	<b>\$89,670</b>	<b>113.51%</b>	<b>\$10,670</b>
	<b>Miscellaneous</b>	<b>\$13,497</b>	<b>\$13,497</b>	<b>\$419</b>	<b>\$11,705</b>	<b>86.72%</b>	<b>(\$1,792)</b>
<b>Total Revenues</b>		<b>\$7,413,245</b>	<b>\$7,413,245</b>	<b>\$57,999</b>	<b>\$256,559</b>	<b>3.46%</b>	<b>(\$7,156,686)</b>
<b><u>Expenditures</u></b>							
	<b>Personnel</b>	<b>\$4,119,114</b>	<b>\$4,119,114</b>	<b>\$256,686</b>	<b>\$1,682,949</b>	<b>40.86%</b>	<b>(\$2,436,165)</b>
	<b>Library Services</b>	<b>\$875,133</b>	<b>\$875,133</b>	<b>\$37,235</b>	<b>\$284,129</b>	<b>32.47%</b>	<b>(\$591,004)</b>
	<b>Facilities &amp; Equipment</b>	<b>\$1,109,615</b>	<b>\$1,109,615</b>	<b>\$91,489</b>	<b>\$456,573</b>	<b>41.15%</b>	<b>(\$653,042)</b>
	<b>Other Operating Expenditures</b>	<b>\$3,022,865</b>	<b>\$3,022,865</b>	<b>\$29,441</b>	<b>\$291,761</b>	<b>9.65%</b>	<b>(\$2,731,104)</b>
<b>Total Expenditures</b>		<b>\$9,126,727</b>	<b>\$9,126,727</b>	<b>\$414,851</b>	<b>\$2,715,412</b>	<b>29.75%</b>	<b>(\$6,411,315)</b>
	Fund Balance - Beginning	\$12,889,674	\$12,889,674		\$12,889,674		
	Net revenue (expenditure)	(\$1,713,482)	(\$1,713,482)		(\$2,458,854)		
	Fund Balance - Ending	\$11,176,192	\$11,176,192		\$10,430,820		

Amendments to the budget:  
None

Changes made to the line items:  
None

**Fund Balance Designations**

Nonspendable-Prepaid Expense	\$32,613	\$32,613
Committed Fund Balance (is 8-months of operational expenditures amount)	\$4,230,951	\$4,230,951
Assigned Fund Balance (is \$453,182 the 3/31/18 compensated absences accrual, plus \$6,328,395 the 3/31/18 OPEB obligation plus \$31,051 for capital improvements)	\$6,812,628	\$6,812,628
Unassigned Fund Balance (is the unplanned emergency amount)	\$100,000	\$100,000



Bloomfield Township Public Library  
**2018-2019 Gift Fund Budget**

PRESENTED: SEPTEMBER 25, 2018      FOR THE MONTH OF: AUGUST 2018

Five Months 42%

ACCOUNT NUMBER	ACCOUNT NAME	2018-2019 ADOPTED BUDGET AS OF MAR 20, 2018	2018-2019 AMENDED BUDGET AS OF SEPT 25, 2018	REVENUE/ EXPENSE CURRENT MONTH	REVENUE/ EXPENSE YTD	% OF BUDGET YTD	VARIANCE
	<b><u>Revenues</u></b>						
	Gift Income	\$500	\$31,484	\$5,945	\$31,484	100.00%	\$0
454.03	Investment Earnings	\$200	\$200	\$15	\$77	38.67%	(\$123)
460.03	Miscellaneous Revenue	\$0	\$0	\$0	\$0	0.00%	\$0
	<b>Total Revenues</b>	<b>\$700</b>	<b>\$31,684</b>	<b>\$5,960</b>	<b>\$31,562</b>	<b>99.61%</b>	<b>(\$123)</b>
	<b><u>Expenditures</u></b>						
	Library Services	\$56,425	\$70,083	\$8,505	\$28,046	40.02%	(\$42,037)
	Facilities & Equipment	\$30,202	\$33,752	\$3,662	\$12,662	37.51%	(\$21,090)
	Other Operating Expenditures	\$98,891	\$112,667	\$6,681	\$14,317	12.71%	(\$98,350)
	<b>Total Expenditures</b>	<b>\$185,518</b>	<b>\$216,502</b>	<b>\$18,848</b>	<b>\$55,025</b>	<b>25.42%</b>	<b>(\$161,477)</b>
	Fund Balance - Beginning	\$90,305	\$90,305		\$90,305		
	Reserved Fund Bal.	\$94,713	\$94,713		\$94,713		
	Net revenue (expenditures)	(\$184,818)	(\$184,818)		(\$23,463)		
	Fund Balance - Ending	\$200	\$200		\$161,555		

**Bloomfield Township Public Library**  
**Asset Allocation Summary**  
**August 2018**

Fund	Type	Annual Yield	Date	Amount on Hand
<b>General Fund</b>				
	5th 3rd Checking (Ecommerce)	0.00%	8/31/2018	\$67,477.21
	Flagstar Public Funds Savings	1.40%	8/31/2018	\$170,283.16
	Flagstar Premier Public Entities Checking	0.70%	8/31/2018	\$12,961.35
	RBC Capital Cash/Money Market	0.42%	8/31/2018	\$40,726.27
	RBC Capital - Investments	2.65%	8/31/2018	\$10,508,895.50
<b>Total General Fund</b>				<b>\$10,732,866.28</b>
Please see General Fund budget for notes on how this amount is earmarked				
<b>Gift Fund</b>				
	Huntington Public Fund Business Interest Checking	0.15%	8/31/2018	\$110,979.53
	Huntington CD (Charnov gift) - matures 02/04/2019	0.45%	8/31/2018	\$50,000.00
	Fifth Third Bank Business Standard Checking	0.00%	8/31/2018	\$6,963.02
<b>Total Gift Fund</b>				<b>\$167,942.55</b>

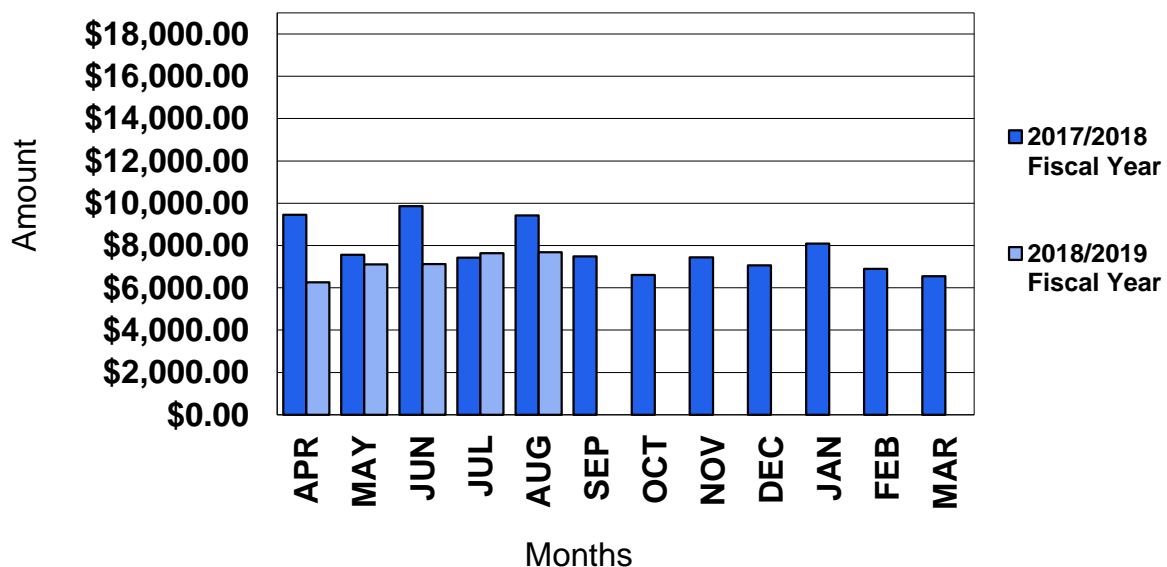
**CFSEM** The following endowment funds are administered by the Community Foundation for Southeast Michigan (CFSEM). CFSEM maintains unilateral variance power and legal ownership of the endowment funds, and therefore, principal is not available to BTPL. Earnings are available for distribution to the Library for its operations at the discretion of CFSEM.

	<i>Updated 3/2018</i>	
Jeanette P. Myers Memorial Scholarship Fund	12/31/2017	\$15,231.00
Yvonne T. Atkinson Fund	12/31/2017	\$30,453.00
Lawrence Smith and Isabel Francis Smith Challenge Grant Fund	12/31/2017	\$34,092.42
BTPL Endowment Fund	12/31/2017	\$35,593.58
Fair Radom Garden Endowment Fund	12/31/2017	\$15,511.00
BTPL Director's Legacy Fund	12/31/2017	\$16,333.00
<b>Total CFSEM holdings</b>		<b>\$147,214.00</b>

## FINES AND FEES - TWO-YEAR COMPARISON

Month	2017/2018 Fiscal Year	2018/2019 Fiscal Year	Difference
APR	\$9,449.79	\$6,256.90	(\$3,192.89)
MAY	\$7,559.45	\$7,103.51	(\$455.94)
JUN	\$9,866.26	\$7,120.68	(\$2,745.58)
JUL	\$7,426.47	\$7,638.21	\$211.74
AUG	\$9,421.94	\$7,679.75	(\$1,742.19)
SEP	\$7,488.29		(\$7,488.29)
OCT	\$6,607.58		(\$6,607.58)
NOV	\$7,444.84		(\$7,444.84)
DEC	\$7,059.80		(\$7,059.80)
JAN	\$8,097.85		(\$8,097.85)
FEB	\$6,896.75		(\$6,896.75)
MAR	\$6,549.10		(\$6,549.10)
			YTD Difference
TOTAL	<u>\$93,868.12</u>	<u>\$35,799.05</u>	<u>(\$58,069.07)</u>

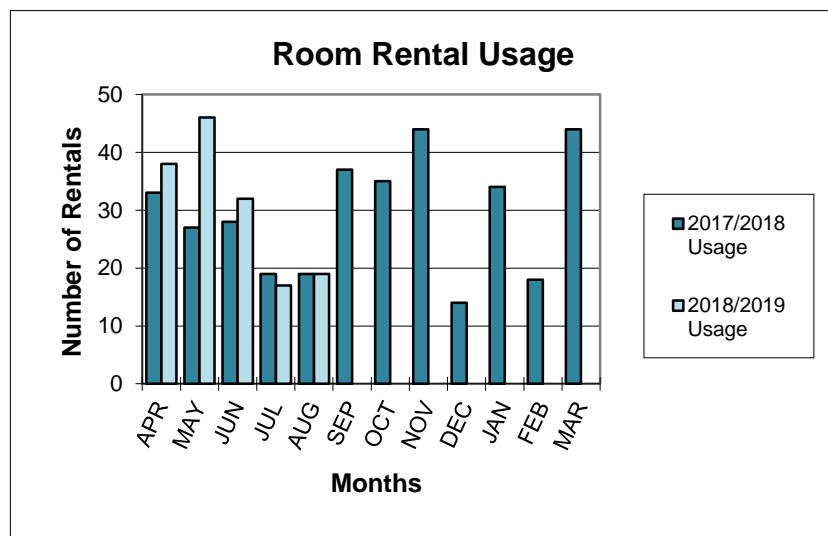
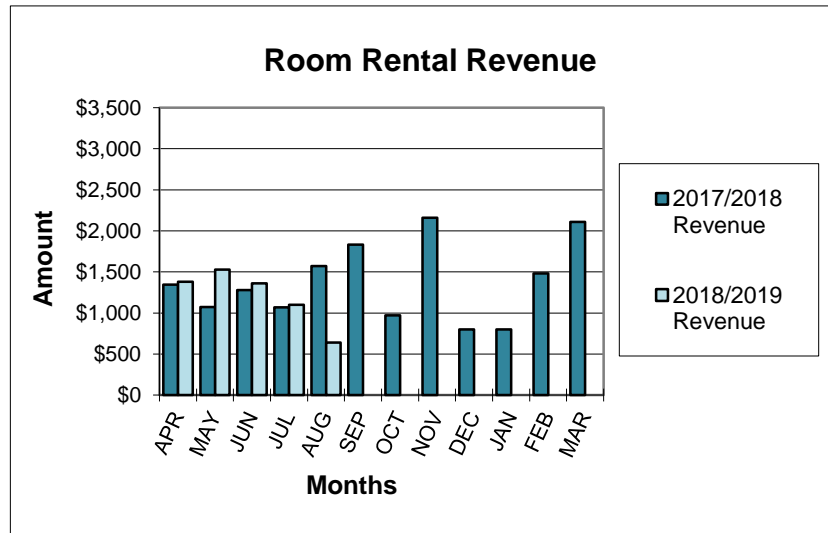
### Fines and Fees Two-Year Comparison



## ROOM RENTAL - TWO-YEAR COMPARISON

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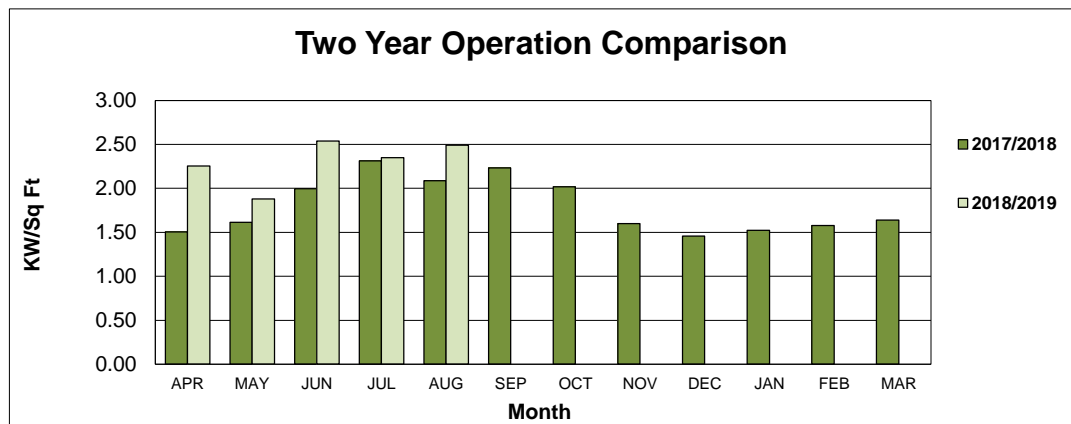
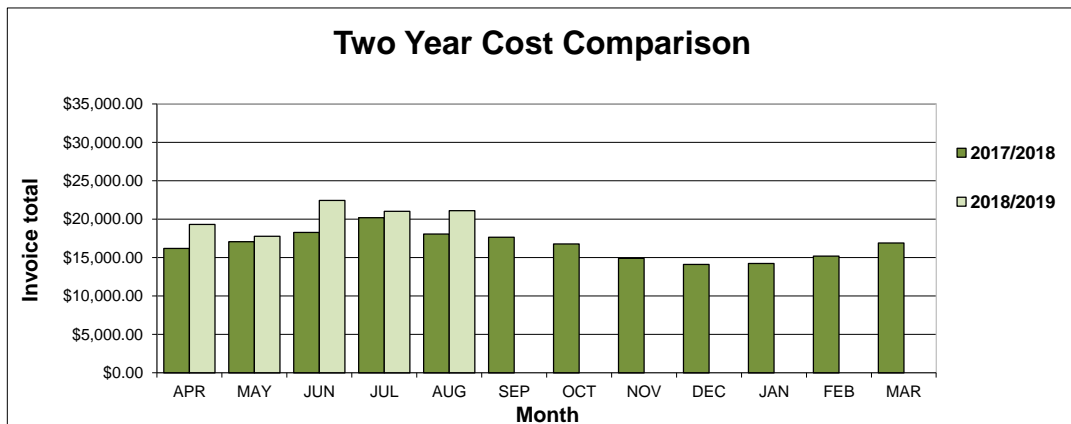
<u>Month</u>	2017/2018 <u>Revenue</u>	2018/2019 <u>Revenue</u>	<u>Difference</u>	2017/2018 <u>Usage</u>	2018/2019 <u>Usage</u>	<u>Month</u>
APR	\$1,345.50	\$1,380.00	\$34.50	33	38	APR
MAY	\$1,074.00	\$1,530.00	\$456.00	27	46	MAY
JUN	\$1,281.00	\$1,360.00	\$79.00	28	32	JUN
JUL	\$1,070.00	\$1,100.00	\$30.00	19	17	JUL
AUG	\$1,570.00	\$640.00	(\$930.00)	19	19	AUG
SEP	\$1,833.00		(\$1,833.00)	37		SEP
OCT	\$970.00		(\$970.00)	35		OCT
NOV	\$2,160.00		(\$2,160.00)	44		NOV
DEC	\$800.00		(\$800.00)	14		DEC
JAN	\$800.00		(\$800.00)	34		JAN
FEB	\$1,480.00		(\$1,480.00)	18		FEB
MAR	\$2,110.00		(\$2,110.00)	44		MAR
			YTD Difference			
TOTAL	\$16,493.50	\$6,010.00	(\$10,483.50)	352	152	



## Bloomfield Township Public Library Electricity Analysis

Building Area = 101,023 Sq ft.

TWO YEAR COST COMPARISON				CURRENT YEAR OPERATION					
Month	2017/2018	2018/2019	Difference	TOTAL KWH	COST/KWH	KWH/HR (24 x no. days per month)	KWH/SQ FT 101,023	COST/HR (24 x no. days per month)	COST/SQ FT. 101,023
APR	\$16,181.75	\$19,326.66	\$3,144.91	227,710	\$0.08	316.26	2.25	\$26.84	\$0.19
MAY	\$17,048.76	\$17,765.47	\$716.71	189,770	\$0.09	255.07	1.88	\$23.88	\$0.18
JUN	\$18,251.58	\$22,441.79	\$4,190.21	256,550	\$0.09	356.32	2.54	\$31.17	\$0.22
JUL	\$20,183.10	\$21,003.42	\$820.32	237,370	\$0.09	319.05	2.35	\$28.23	\$0.21
AUG	\$18,042.04	\$21,106.71	\$3,064.67	251,650	\$0.08	338.24	2.49	\$28.37	\$0.21
SEP	\$17,640.48		(\$17,640.48)		#DIV/0!	0.00	0.00	\$0.00	\$0.00
OCT	\$16,784.00		(\$16,784.00)		#DIV/0!	0.00	0.00	\$0.00	\$0.00
NOV	\$14,899.46		(\$14,899.46)		#DIV/0!	0.00	0.00	\$0.00	\$0.00
DEC	\$14,103.39		(\$14,103.39)		#DIV/0!	0.00	0.00	\$0.00	\$0.00
JAN	\$14,243.92		(\$14,243.92)		#DIV/0!	0.00	0.00	\$0.00	\$0.00
FEB	\$15,178.78		(\$15,178.78)		#DIV/0!	0.00	0.00	\$0.00	\$0.00
MAR	\$16,912.49		(\$16,912.49)		#DIV/0!	0.00	0.00	\$0.00	\$0.00
	YTD Difference								
TOTAL	\$199,469.75	\$101,644.05	(\$97,825.70)						



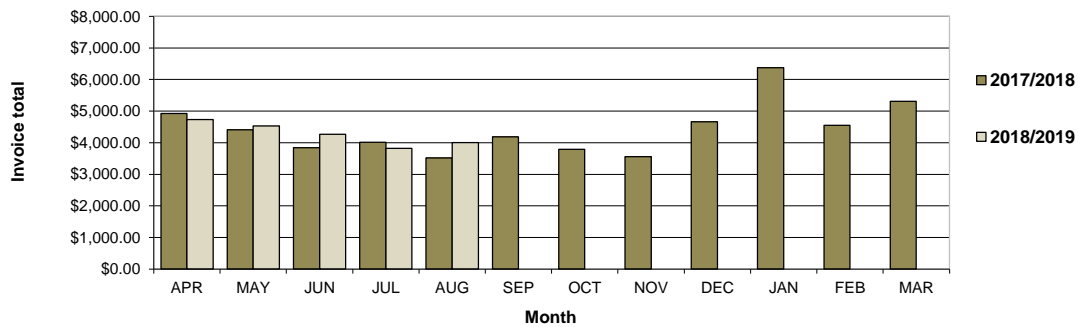
## Bloomfield Township Public Library Natural Gas Analysis

Building Area = 101,023

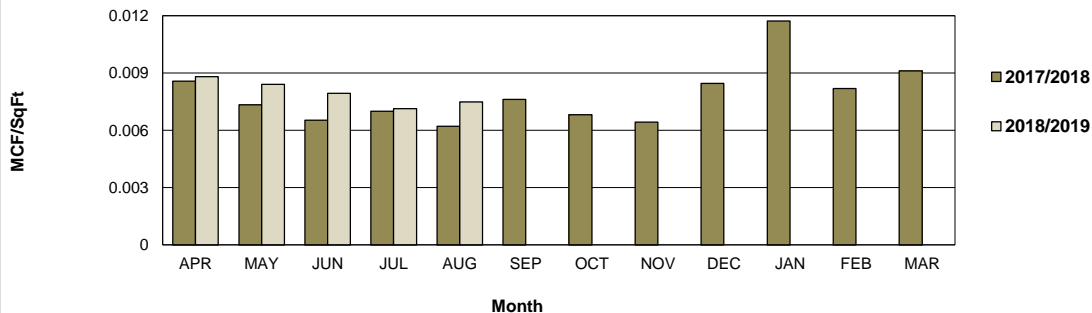
1 Cu. Ft. = 1000 BTU

TWO YEAR COST COMPARISON				OPERATION						
Month	2017/2018	2018/2019	Difference	MCF	COST/MCF	HOURS (24 x no. days per month)	MCF/HR	MCF/SqFt	\$/HR	\$/SqFt
APR	\$4,929.25	\$4,735.91	(\$193.34)	890.7	\$5.32	720	1.24	0.009	6.58	0.046
MAY	\$4,411.34	\$4,527.01	\$115.67	849.6	\$5.33	744	1.14	0.008	6.08	0.044
JUN	\$3,842.61	\$4,270.19	\$427.58	802.7	\$5.32	720	1.11	0.008	5.93	0.042
JUL	\$4,009.40	\$3,820.68	(\$188.72)	721.7	\$5.29	744	0.97	0.007	5.14	0.037
AUG	\$3,514.92	\$4,002.67	\$487.75	756.6	\$5.29	744	1.02	0.007	5.38	0.039
SEP	\$4,181.90		(\$4,181.90)		#DIV/0!	720	0.00	0.000	0.00	0.000
OCT	\$3,793.70		(\$3,793.70)		#DIV/0!	744	0.00	0.000	0.00	0.000
NOV	\$3,552.74		(\$3,552.74)		#DIV/0!	720	0.00	0.000	0.00	0.000
DEC	\$4,656.43		(\$4,656.43)		#DIV/0!	744	0.00	0.000	0.00	0.000
JAN	\$6,369.63		(\$6,369.63)		#DIV/0!	744	0.00	0.000	0.00	0.000
FEB	\$4,551.76		(\$4,551.76)		#DIV/0!	696	0.00	0.000	0.00	0.000
MAR	\$5,313.49		(\$5,313.49)		#DIV/0!	744	0.00	0.000	0.00	0.000
			YTD Difference							
TOTAL	\$53,127.17	\$21,356.46	(\$31,770.71)							

### Two Year Cost Comparison

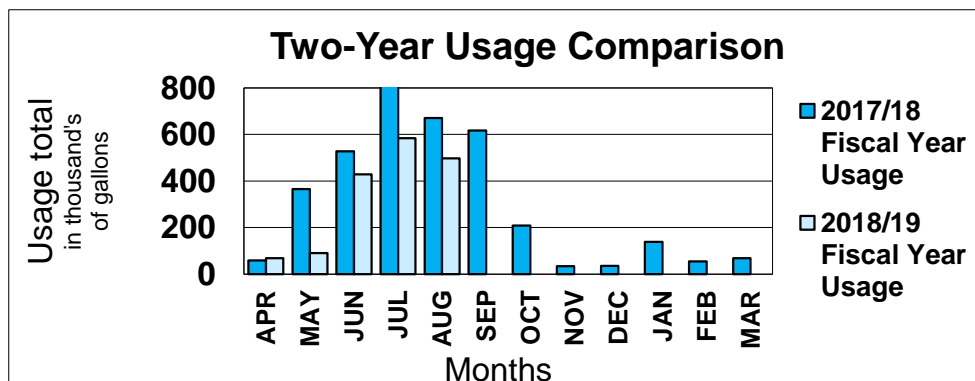
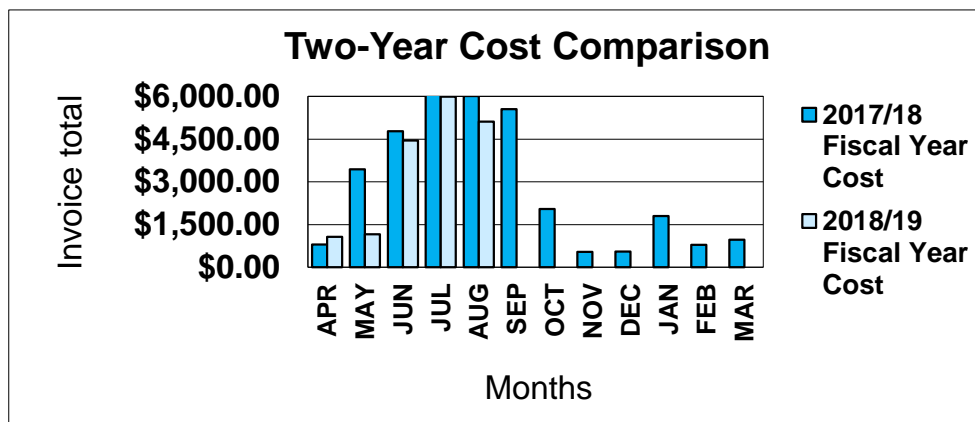


### Two Year Operation Comparison



## Bloomfield Township Public Library Water Analysis

Month	2017/18 Fiscal Year Cost	2018/19 Fiscal Year Cost	Difference	2017/18 Fiscal Year Usage	2018/19 Fiscal Year Usage	Difference
APR	\$803.09	\$1,070.69	\$267.60	59	68	9
MAY	\$3,440.06	\$1,159.66	(\$2,280.40)	365	90	(275)
JUN	\$4,772.76	\$4,448.57	(\$324.19)	528	429	(99)
JUL	\$7,363.60	\$5,988.08	(\$1,375.52)	829	584	(245)
AUG	\$6,010.12	\$5,110.72	(\$899.40)	670	497	(173)
SEP	\$5,554.34		(\$5,554.34)	617		(617)
OCT	\$2,046.74		(\$2,046.74)	209		(209)
NOV	\$540.76		(\$540.76)	34		(34)
DEC	\$552.89		(\$552.89)	35		(35)
JAN	\$1,802.28		(\$1,802.28)	138		(138)
FEB	\$783.36		(\$783.36)	54		(54)
MAR	\$965.31		(\$965.31)	69		(69)
			YTD Difference			YTD Difference
TOTAL	<u>\$34,635.31</u>	<u>\$17,777.72</u>	<u>(\$16,857.59)</u>	<u>3,607</u>	<u>1,668</u>	<u>(1,939)</u>



**BLOOMFIELD TOWNSHIP PUBLIC LIBRARY****LIBRARY BOARD OF TRUSTEES  
MONTHLY DIRECTOR'S REPORT****September, 2018**

The annual Bloomfield Township Open House takes place on Sunday, October 14 from 12noon – 4:00pm at the Township Civic Campus. The Library will have a table at the Bloomfield Hills High School – stop by and say “Hi”. Bloomfield Township residents who do not already have a library card can get a card on the spot that afternoon! We are happy to share in this fun community event!

September is Library Card Sign Up Month! The Library has partnered with 10 local Bloomfield Township businesses to help celebrate this occasion. Patrons with a valid Bloomfield Township Public Library card can visit any and all of the 10 participating businesses and show their library card to receive a discount on the product or service provided. Patrons can then bring in to the Library their receipt from the businesses they visit and have their name entered into a library drawing for a prize! Patrons are encouraged to visit the participating businesses as often as they like and have their name entered into the library drawing again and again after showing their receipt! Going on now through September 30!

Library renovations to the lower level meeting rooms and hallways as well as the two restrooms in the lower level and the two restrooms near the Board Room begin on Monday, October 15. After heavy meeting room use and many flooding events, the lower level really needs these renovations, as do the restrooms. I look forward to the new flooring, fresh paint and new tile in these areas.

Respectfully Submitted,

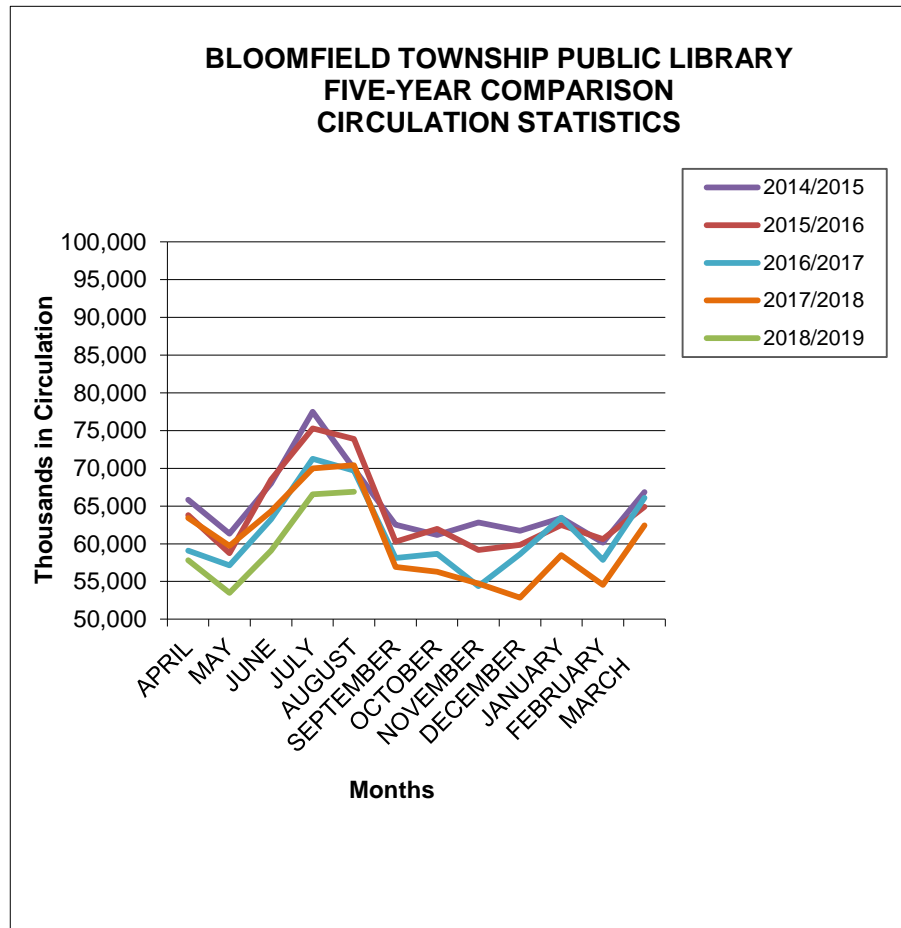
Carol Mueller  
Director



**BLOOMFIELD TOWNSHIP PUBLIC LIBRARY  
FIVE YEAR CIRCULATION**

9/11/2018

	<u>2014/2015</u>	<u>2015/2016</u>	<u>2016/2017</u>	<u>2017/2018</u>	<u>2018/2019</u>
APRIL	65,851	63,783	59,090	63,413	57,829
MAY	61,347	58,740	57,125	59,745	53,493
JUNE	67,987	68,518	63,243	64,319	59,101
JULY	77,485	75,304	71,265	70,006	66,539
AUGUST	69,931	73,868	69,676	70,391	66,907
SEPTEMBER	62,536	60,292	58,100	56,939	
OCTOBER	61,177	61,960	58,678	56,291	
NOVEMBER	62,815	59,157	54,362	54,703	
DECEMBER	61,726	59,871	58,628	52,859	
JANUARY	63,404	62,491	63,455	58,510	
FEBRUARY	60,140	60,612	57,856	54,554	
MARCH	66,845	64,896	66,071	62,452	
<b>TOTAL</b>	<b>781,244</b>	<b>769,492</b>	<b>737,549</b>	<b>724,182</b>	<b>303,869</b>



	2017		2018	
<b>COLLECTION</b>				
Book Collection:	271,832		254,286	
Media Collection:	61,933		60,140	
Total e-books:	31,654		15,028	
Overdrive	9,069		10,409	
EBSCOhost	19,196		0	
Total downloadable audiobooks:	5,206		5,773	
Materials Total:	370,625		335,227	
<b>CIRCULATION</b>				
Circulation Total:	70,391		66,907	
Bloomfield Township Circulation:	66,119		62,402	
Virtual Circulation Total	10,918		11,262	
Circulation of Youth materials:	26,486		23,720	
Circulation of Media:	20,871		19,097	
Circulation of Cranbrook passes:	364		322	
Self-checkout machine use:	27,561	39.2%	26,232	39.2%
Library by Mail:	62	27 patrons	44	27 patrons
<b>BUILDING &amp; EQUIPMENT USAGE</b>				
Door Count:	21,876		18,937	
Gate Count:	30,134		27,655	
Meeting rooms by public:	19		62	
Meeting rooms by staff:	47		19	
<b>VIRTUAL USE</b>				
Home page hits:	36,606		30,857	
e-book access:	2,221		3,115	
Overdrive	2,187		3,111	
EBSCOhost	34		4	
Audiobook access: (Overdrive)	1,116		1,607	
Freegal music download access:	1,119		839	
Freegal music streaming:	3,959		2,655	
Magazine download access:	983		779	
Hoopla access:	1,520		2,267	
Tutor.com sessions:	4		18	
<b>Library Computer Use</b>				
Resident Use	1,708		1,320	
Guest Use	826		602	

	2017		2018	
<b>OUTREACH &amp; PROGRAMS</b>				
<b><i>New Patrons and Accounts</i></b>				
Township:	229		233	
Cranbrook:	4		6	
Total new patrons:	308		287	
<b><i>Adult Program Attendance</i></b>				
Staff-led:	14 events	243 attended	17 events	216 attended
Speaker-led:	5 events	52 attended	2 events	140 attended
Book clubs:	4 events	42 attended	5 events	66 attended
Tours/visits on-site:	0	0	0	0
Tours/visits off-site:	1 event	40 attended	2 events	10 attended
<b><i>Systems Program Attendance</i></b>				
Staff-led:	3 events	25 attended	4 events	29 attended
<b><i>Teen Program Attendance</i></b>				
Staff-led:	1 event	2 attended	3 events	30 attended
<b><i>Youth Program Attendance</i></b>				
Staff-led:	8 events	313 attended	10 events	548 attended
Solar Eclipse Viewing Party	1 event^	1,350 attended	n/a	
Speaker-led:	1 event	57 attended	4 events	209 attended
Tours/visits on-site:	0	0	0	0
Tours/visits off-site:	0	0	0	0
TOTAL:	38 events	2,124 attended	47 events	1,248 attended
<b><i>Volunteers:</i></b>				
	21 people	201 hours	27 people	243.50 hours
	Shop: 8	116.5	Shop: 11	134.25
	Court: 0	0	Court: 1	17.5
	Students: 4	13	Students: 8	23.5
	Dept. Vol: 9	71.5	Dept. Vol: 7	68.25
<b><i>Patron Remarks</i></b>				
Patron Comments:	8		10	
Ask BTPL:	7		2	
Ask Us:	33		21	
<b>DISPLAYS</b>				
Lobby	Ethnic & cultural artifacts from International Institute of Metropolitan Detroit			
Media	Adult: Remembering Aretha Franklin; PBS DVDs			
	Youth: Cats and Dogs; Road Trip Cross Promotional Display			
Local History	One World, Many Stories, Oceana			
^Youth & Adult Joint Program				

## MINUTES OF THE BLOOMFIELD TOWNSHIP PUBLIC LIBRARY BUILDING AND GROUNDS COMMITTEE

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The meeting of the Bloomfield Township Public Library Board of Trustees Building and Grounds Committee was held at the Library on Thursday, August 23, 2018 at 11:00 a.m.

**Present:** Trustees: Tom Deska, Sandy Edwards, Grant Gerhart, Eli Greenbaum, Judy Lindstrom, Joan Luksik

**Administration:** Carol Mueller, Library Director; Tera Moon, Assistant Director;

**Guests:** Richard Renaud and Jim Mumby of Quinn Evans Architects (QEA); Jim Getzen and Nick Hixson of Tremco

### Old Business:

#### Roof Update – recommendations

Richard (QEA), Jim and Nick (Tremco) explained the current status of the Library's roof. Several extensive studies and tests show that the roof has less than 15% water-damage under the current membrane. This makes the roof a good candidate for rejuvenation of the current EDPM membrane. Rejuvenating the EDPM roof by applying a new reinforced fluid-applied membrane will extend the warranty and the life of the roof by 20 years. The rejuvenation solution is as effective as tearing off the roof and building a whole new roof, and it is a third of the cost. Representatives from Tremco, one manufacturer of reinforced fluid-applied membrane product, explained the pros and cons of this roofing system and explained some details of the installation process and their role in it. If Tremco products were selected to do this work, they have a list of certified installers that the bid would be sent to. They recommend that only certified installers do the work. Tremco's warranty is the same regardless of whether the application is rejuvenation or a brand new build. It is a 20-year warranty that covers all leaks. It includes inspections at 2, 5, 10, 15, and 20 years. Any problems are reported to the Library. The Tremco process is low noise and low odor. The rejuvenation process would probably take about 2 months, factoring in delays in work due to weather.

Richard Renaud and Jim Mumby (QEA) presented the committee with three options. Option A is to rejuvenate the EDPM up to the shingles. Option B is to rejuvenate the EDPM in 2019, then in 2020 replace the shingles on the pods and the decking on about 10% of the roof. This would extend the life of the shingles 15 years. Option C is to rejuvenate the EDPM roof, replace the shingles, and ventilate the roof, which extends the life of the shingles to 30 years.

There is a more urgent problem with one roof drain (over the Adult Services reference area) that needs to be addressed immediately. Jim Mumby recommends we ask Rewold to address this problem as they begin work on the lower level.

The committee approved having the roof drain fixed by Rewold immediately. The committee asked Quinn Evans to prepare a bid for Option A only, for work to take place spring 2019 with the likelihood of bidding out Options B or C in 2020.

QEA will put together a scope of work and fee for preparing the bid.

**Lobby Floor options update**

The committee reviewed the granite option presented by CIOT at the last meeting. This product is called Eramosa. The committee approved pursuing this product. Jim will provide a design and pattern recommendation. In order to install this floor in August 2019, QEA will need to start the bid process in April 2019.

**Lower Level meeting rooms, hallways and 4 restroom Renovations update**

Rewold & Sons was awarded the bid for this work and is pleased to have been chosen. A pre-construction meeting will be scheduled soon.

**Welcome Desk Panels update**

The new panels should be installed in the coming one or two weeks.

**Spaces and Wayfinding Update**

Library staff are working on rearranging collections in anticipation of the media move next spring, 2019.

**New Business:** None

**Other:** None

**The next meeting is at October 11, 2018 11:00am at the Library.**

**MINUTES OF THE BLOOMFIELD TOWNSHIP PUBLIC LIBRARY  
FINANCE COMMITTEE**

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The Finance Committee meeting of the Bloomfield Township Public Library Board was held in the Library on Tuesday, August 28, 2018 at 11:00 a.m.

**Trustees:** Tom Deska, Grant Gerhart, Eli Greenbaum

**Administration:** Library Director, Carol Mueller; Assistant Library Director, Tera Moon; Finance Coordinator, Sandi Bird

**Others Present:** Alan Panter, Yeo & Yeo

**FY 2017/2018 Audit - draft review**

Alan stated that though this is his third year as the auditor of Bloomfield Township Public Library it is his first year as such with his new firm Yeo & Yeo. Alan said that this year's audit process went very well and that Sandi Bird, Finance Coordinator, was well-prepared for the fieldwork visit and has been excellent to work with.

Alan explained that the audit review is later than usual this year due to changes in some of the reporting requirements. Some components relied on information from Bloomfield Township. Since they had not yet completed their audit, we waited.

Alan stated that there were no material findings. He reviewed the highlights of the audit. The audit contains one suggested change to our asset management policy which will be reviewed by the Policy Committee.

The Finance Committee recommends that the Library Board accept the audit report as presented.

**Next meeting:** There is not a meeting scheduled at this time.

**MINUTES OF THE BLOOMFIELD TOWNSHIP PUBLIC LIBRARY  
DEVELOPMENT COMMITTEE**

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Bloomfield Township Public Library  
Oakland County, Michigan  
**Thursday, August 30, 2018, 11 a.m.**

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**Present:** Trustees: Tom Deska, Sandy Edwards, Grant Gerhart, Eli Greenbaum, Judy Lindstrom, and Joan Luksik

**Administration:** Library Director Carol Mueller; Assistant Director Tera Moon, Administrative Assistant Linden Godlove, Adult Services Librarian Karrie Yukon; Nancy Kulish, volunteer

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**Old Business:**

**Photo Contest 2019** - Saturday, April 13, 2019 – 2-4 p.m. (the end of National Library Week)

- Nothing new to report. The suggested theme, “In Motion,” still appeals to the committee.

**Read-a-Thon** Saturday, September 8, 2018 (International Literacy Day)

- For PR, *the Eagle* wrote a great article, but with the wrong date. Tera Moon may ask them to print a correction. The Read-a Thon has been featured in the library newsletter.
- The Read-a-Thon will start at 10 a.m. that day and all logistics were confirmed. The read-a-thon will go until 4:15.
- Joan Luksik and Grant Gerhart will back up Tom Deska for breaks. There will be refreshments in the Board Room. The Read-a-Thon will not be taped this time.
- There are 25 volunteer readers and a waitlist, in a range of ages. Drop-ins could read the book introduction or Madeleine L'Engle's acceptance speech, if needed. There will be a one-line bio for each reader shared by the emcee. There will be water for the readers. Each reader will receive a certificate with their photo on it.
- Linden Godlove is designing posters with collages of the book covers of *A Wrinkle in Time* that will be in the area and there will be posters in the lobby.
- Listeners are still needed. Judy Lindstrom and Joan Luksik will be listeners.
- The emcee duties for Joan Luksik and Grant Gerhardt were discussed.
- There will be a poster featuring the sponsors. Sponsors of a certain level will also be announced periodically by the emcee.

***One World, Many Stories-An International Night at the Library- October 13, 2018 (7-10 p.m.)***

Tera Moon will email a digital flyer for the “International Night at the Library” and Read-a-thon to the Trustees. 58 tickets have been sold at this date. The Food Committee agreed to coordinate a meeting with Two Unique. Judy Lindstrom continues to work with Trader Joe's and hopes to arrange for a discount on wine. There are three confirmed bartenders: Larry Reeside, Patricia Ballard, and David McKenzie. Carol Mueller presented the state issued liquor license for the day. Judy Lindstrom will have a definitive answer on costumes after Labor Day. Goldner Walsh will be approached about creating a flower arrangement for the event. The favors will be small cardboard suitcases containing chocolates and these will need to be assembled at some point. Volunteers and Staff at the event will be designated with pinwheel pins. Sandi Bird and Celia Domalewski will manage registration, which will not include actual tickets. Tera Moon presented a preliminary mockup of the program, which resembles a passport. The program will include the sponsors, a schedule, and other details. A select few will also include the “golden ticket” for the drawing prizes. At this date, the event has 13 sponsors totaling \$10,750 and \$500 for in kind printing. The flyer will be used for the invitations. This will also be sent out electronically.

***Library Wide One World/Many Stories spring/summer program series:***

The Library had a great summer, with many wonderful programs, and great participation. The Library extends thanks to the Friends, who provided generous funding towards these programs.

***New Business:***

No new business.

***Other:***

Nothing to report.

***Next meeting:***

Thursday, September 20, 2018 at 11 a.m. The Read-a-thon will be reviewed and the preparations for "International Night at the Library" will also be reviewed.



**MINUTES OF THE BLOOMFIELD TOWNSHIP PUBLIC LIBRARY  
POLICY COMMITTEE**

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Bloomfield Township Public Library  
Oakland County, Michigan  
**Tuesday, September 4, 2018**

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The meeting of the Bloomfield Township Public Library Board of Trustees Policy Committee was held in the Library on Tuesday, September 4, 2018 at 3:00 pm.

**Present:** Trustees Eli Greenbaum, Grant Gerhart, and Joan Luksik

**Administration:** Carol Mueller, Library Director; Tera Moon, Assistant Director

**Annual Policy Review**

***Fixed Asset Management Policy***

Some changes to the Library's Fixed Asset Management Policy were recommended by the Library's auditor, Alan Panter. Carol Mueller shared the two changes. The first proposed change is to alter the title of this policy to "Capital Asset Management Policy" as the term "capital" rather than "fixed" is more commonly used. Second, our auditor suggests adding a definition of what a capital asset is and the monetary value and depreciation schedule as set forth by the Government Finance Officers Association (GFOA). The committee accepted these proposed changes. These proposed changes will be presented to the Library Board of Trustees for their review at their regular monthly meeting on October 16, 2018

***Other***

Eli Greenbaum proposed a procedure change to affect the Library Board of Trustees. Eli proposed that a Trustee be required to hold an officer position at least once within his or her four-year term. Also discussed was adding a procedure to rotate who serves on the nominating committee. Carol suggested that the bylaws of the Library Board of Trustees be updated under Section II adding Article 6 for the above mentioned changes. Eli will draft language of the new Trustee requirement, and Carol will draft language for the nominating committee rotation. Drafts will be submitted to the committee members for approval. If approved by the committee, the language will be presented to the whole board at the regular monthly meeting on October 16, 2018.

No future meeting has been scheduled.

**BLOOMFIELD TOWNSHIP PUBLIC LIBRARY  
MEMORANDUM**

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**TO:** Trustees

**FROM:** Carol Mueller

**DATE:** September 14, 2018

**SUBJECT:** Attached Audit and Management Letter

Yeo & Yeo was our library auditing firm for FY 2017/2018 with Alan Panter, CPA, as our Principal. He and his team provided on-site auditing fieldwork in May that went very smoothly. We again received a favorable report from Yeo & Yeo for FY 2017-2018.

On August 28, 2018, the Finance Committee Trustees Tom Deska, Grant Gerhart and Eli Greenbaum met with Alan Panter to review the audit. Alan provided a very thorough review of the Library's audit and answered the Trustees' questions. The Finance Committee recommended that the Library Board accepts the audit report as presented.

Alan Panter, Principal from Yeo & Yeo, will attend the September 25, 2018 Library Board meeting to provide a verbal overview of the audit and answer any questions the trustees may have.

September 11, 2018

Management and the Board of Trustees  
Bloomfield Township Public Library  
Bloomfield Township, Michigan

We have completed our audit of the financial statements of the governmental activities and each major fund of the Bloomfield Township Public Library (the Library) as of and for the year ended March 31, 2018 and have issued our report dated September 11, 2018. We are required to communicate certain matters to you in accordance with auditing standards generally accepted in the United States of America that are related to internal control and the audit. The following appendices to this letter sets forth those communications as follows:

I. Auditors' Communication of Significant Matters with Those Charged with Governance

In addition, we have identified additional matters that are not required to be communicated but we believe are valuable for management.

II. Matters for Management's Consideration

We discussed these matters with various personnel at the Library during the audit and we would also be pleased to meet with you to discuss these matters at your convenience.

These communications are intended solely for the information and use of management, the Board of Trustees, and others within the Library, and are not intended to be and should not be used by anyone other than those specified parties.

*Yeo & Yeo, P.C.*

Auburn Hills, Michigan

Professional standards require that we provide you with information about our responsibilities under auditing standards generally accepted in the United States of America as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our engagement letter dated August 14, 2017. 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 organization are described in Note 1 of the financial statements. The Library has adopted Governmental Accounting Standards Board Statement (GASB) No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. This statement is effective March 31, 2019, however the Library early implemented. Statement No. 75 establishes standards for recognizing and measuring liabilities, deferred outflows of resources, deferred inflows of resources, and expense/expenditures. We noted no transactions entered into by the organization during the year where there is 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 estimate(s) affecting the Bloomfield Township Public Library's financial statements was (were):

- The useful lives of its capital assets. Useful lives are estimated based on the expected length of time during which the asset is able to deliver a given level of service.
- Net pension liability, and related deferred outflows of resources and deferred inflows of resources. The estimate is based on an actuarial report.
- Other post-employment benefits. The estimate is derived from a calculation including factors such as: life expectancy, historical insurance costs, probability of retirement, and the applicable federal interest rates in effect at the time of the calculation.
- Calculation of the current and noncurrent compensated absence liability is based on an estimate of the percentage of employees' use of compensated absences.

We evaluated the key factors and assumptions used to develop these estimates in determining that they are reasonable in relation to the financial statements taken as a whole and free from bias.

Disclosures in the financial statements are neutral, consistent and clear.

### **Accounting Standards**

The Governmental Accounting Standards Board has released the following Statement.

Statement No. 85, *Omnibus 2017* addresses practice issues that were identified during implementation and application of certain GASB Statements. This statement covers issues related to blending component units, goodwill, fair value measurement and application, and postemployment benefits (pensions and other postemployment benefits), which is effective for the fiscal year ending March 31, 2019.

The Library is evaluating the impact the above GASB will have on its financial reporting.

### **Regulatory and Other Updates**

#### **Chart of Accounts**

The Michigan Department of Treasury released a new version of the uniform chart of accounts in April 2017. Significant changes were made which expanded the breadth of information now available to governmental entities. We encourage your organization to review the uniform chart of accounts to ensure the accounting records are in compliance with the guidelines set forth in the expanded version. The uniform chart of accounts is available on the Michigan Department of Treasury's website at [http://www.michigan.gov/documents/uniformchart\\_24524\\_7.pdf](http://www.michigan.gov/documents/uniformchart_24524_7.pdf). If questions arise from your review of this information please contact us for assistance.

#### **Cybersecurity Posture**

Cybersecurity posture, an overall measure of cybersecurity strength, is more prevalent than ever as organizations continue to face cybersecurity risks. Billions of emails are sent every day, some of which contain attachments with malicious files or malicious embedded links aimed at negatively impacting unsuspecting organizations. A recent study showed as many as four out of five US Companies have suffered from an attack. Not only can a successful attack cost thousands of dollars and put a strain on IT resources while remediation efforts are underway, but sensitive information may be breached.

Risk assessment is a first step in mitigating cybersecurity risks and improving your organization's overall cybersecurity posture. The National Institute of Standards and Technology published *Framework for Improving Critical Infrastructure Cybersecurity*, which "enables organizations, regardless of size, degree of cybersecurity risk, or cybersecurity sophistication, to apply the principles and best practices of risk management to improving the security and resilience of critical infrastructure." The framework is designed to cover five areas including identification, protection, detection, responsiveness and recovery. The publication can be found at [www.nist.gov](http://www.nist.gov).

Placing significant emphasis on evaluating your organization's cybersecurity posture, and channeling sufficient resources towards proper risk assessment, implementation, and education will reduce the likelihood of a cybersecurity threat, and help lessen the impact of a breach.

#### ***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 that the auditor accumulate all known and likely misstatements identified during the audit, other than those the auditor believes to be trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements, including an adjustment of current year

expense for the deferred outflows related to pensions in the amount of \$213,532, which was not deemed to be material to the government-wide financial statements.

#### *Disagreements with Management*

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction that could be significant to the financial statements or the auditors' report. We are pleased to report we had no disagreements with management during the audit.

#### *Management Representations*

We have requested certain representations from management that are included in the management representation letter dated as of the date of the audit report.

#### *Management's Consultations with Other 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.

#### *Emphasis of Matter in Independent Auditors' Report*

Our report will include the following emphasis of matter paragraph:

##### **Adoption of New Accounting Standards**

As described in Note 1 to the financial statements, during the year ended March 31, 2018, the Library adopted GASB Statement No. 75 Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions. Our opinions are not modified with respect to this matter.

#### *Report on Required Supplementary Information*

With respect to the required supplementary information accompanying the financial statements, which includes management's discussion and analysis, budgetary comparison information, retirement system schedules, and other post-employment benefit schedules, we 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.

## Appendix II

### Matters for Management's Consideration

In planning and performing our audit of the financial statements of Bloomfield Township Public Library as of and for the year ended March 31, 2018, we considered Bloomfield Township Public Library's internal control over financial reporting (internal control) as a basis for designing our audit procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Library's internal control. Accordingly, we do not express an opinion on the effectiveness of the Library's internal control.

However, during our audit we became aware of the following matter for management's consideration that is an opportunity for improvement. This letter does not affect our report dated September 11, 2018, on the financial statements of Bloomfield Township Public Library. Our comment and recommendation regarding that matter is:

#### **Fixed Asset Capitalization Policy**

It was noted that, although the Library does have a written Fixed Asset Management Policy, this policy does not provide detail regarding the dollar threshold for capitalizing fixed assets, and useful lives that are to be assigned to each specific class of assets. We recommend that management establish a written policy that outlines the threshold for capitalizing assets, and for assigning useful lives to such assets that meet the criteria for capitalization. This will result in a more uniform treatment of capital assets.

**Bloomfield Township Public Library**

**Financial Statements**

**March 31, 2018**





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## **Independent Auditors' Report**

Board of Trustees  
Bloomfield Township Public Library  
Bloomfield Township, Michigan

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities and each major fund of Bloomfield Township Public Library, as of and for the year ended March 31, 2018, and the related notes to the financial statements, which collectively comprise the Library's basic financial statements as listed in the table of contents.

#### ***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

#### ***Auditors' Responsibility***

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

## **Opinions**

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 Bloomfield Township Public Library, as of March 31, 2018, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Adoption of New Accounting Standards**

As described in Note 1 to the financial statements, during the year ended March 31, 2018, the Library adopted GASB Statement No. 75 *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. Our opinions are not modified with respect to this matter.

## **Other Matters**

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

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, retirement system schedules, and other post-employment benefit schedules, as identified in the table of contents, be presented to supplement the basic financial statements. Such information, 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.

*Yeo & Yeo, P.C.*

Auburn Hills, Michigan  
September 11, 2018

## **Bloomfield Township Public Library Management's Discussion and Analysis For the Year Ended March 31, 2018**

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The management's discussion and analysis of Bloomfield Township Public Library's (the Library) financial report provides an overview of the Library's financial activities for the fiscal year ended March 31, 2018. Please read it in conjunction with the Library's financial statements which follow this section.

### **Reviewing the Financial Statements**

The basic financial statements, immediately following the management's discussion and analysis, are prepared by our auditors and include information that presents two different views of the Library using the modified accrual and full accrual methods.

The Balance Sheet on page 3 – 4 and Statement on Revenues, Expenditures, and Changes in Fund Balance on page 3 – 6 show the modified accrual method of reporting. This method of accounting focuses on current financial resources and provides a more detailed view about the accountability of the Library's sources and uses of funds. The Balance Sheet also shows the designated use of fund balance.

The Statement of Net Position on page 3 – 1 and Statement of Activities on page 3 – 3 show the General Fund and Gift Fund combined in the full accrual method. The reconciliation of these funds used to arrive at the figures is shown on pages 3 – 5 and 3 – 7, respectively. The reconciliation represents adjustments necessary, due to GASB 34, to convert the modified accrual financial statements to the Statement of Net Position and Statement of Activities under the full accrual method. The full accrual method of accounting focuses on long-term economic resources.

The Statement of Net Position and Statement of Activities provide information about the Library's overall financial status and about the activities of the Library as a Whole and present a longer-term view of the Library's finances.

The financial statements also include auditor notes which explain some of the information in the financial statements and provide more detailed data. The following condensed financial information section shows data comparative with the prior year.

### **The Library as a Whole**

Fiscal Year (FY) 2017/2018 ended on a very strong financial foundation. Again this year, we were able to accomplish several long overdue building and technology projects as planned for in our Capital Improvements Plan (CIP). Completed projects include updated audio visual equipment in our public meeting rooms as well as new equipment to support the Library's technology infrastructure. In addition, new copiers for public use were purchased. We are very grateful to have funding available now to complete these important and necessary building projects.

Our wonderful Friends continue to support programs, collections and services that were not budgeted for and that provide special touches to the Library. One such project is the support of the Friends of the Library for concerts at the Library. These are among the most popular and well attended programs offered at the Library. Our Bloomfield community is so very generous and supportive of the Library.

**Bloomfield Township Public Library  
Management's Discussion and Analysis  
For the Year Ended March 31, 2018**

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**Condensed Financial Information**

The tables below show key financial information under the full accrual method in a condensed format. Please note: Amounts and totals reported are for all Library activities, including general operations, improvements, and gifts, to give a complete picture of the Library as a whole.

The table below reflects the recording of the net pension liability, total Other Post-employment benefit (OPEB) liability, and corresponding deferred outflows of resources that are required to be reported as a result of adopting GASB Statements 68 and 75. GASB Statement 75 was early implemented this year, resulting in recognition of the total OPEB liability of \$6,328,395.

<b>TABLE 1</b>	<b>2018</b>	<b>2017</b>
Assets		
Current assets	\$ 13,572,075	\$ 12,443,957
Capital assets	23,378,302	23,772,725
Total assets	<u>36,950,377</u>	<u>36,216,682</u>
Deferred outflows of resources	<u>437,129</u>	<u>686,716</u>
Liabilities		
Current liabilities	685,509	746,778
Long term liabilities	7,210,211	2,903,299
Total liabilities	<u>7,895,720</u>	<u>3,650,077</u>
Net position		
Investment in capital assets	23,378,302	23,772,725
Gift fund balance - restricted/expendable	178,428	167,863
Unrestricted	5,935,056	9,312,733
Total net position	<u>\$ 29,491,786</u>	<u>\$ 33,253,321</u>

**Bloomfield Township Public Library  
Management's Discussion and Analysis  
For the Year Ended March 31, 2018**

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**TABLE 2**

	<u>2018</u>	<u>2017</u>
<b>Revenue</b>		
Program revenue:		
Charges for services	\$ 111,345	\$ 121,761
Operating grants and contributions	74,478	89,897
General revenue:		
Property taxes	6,949,668	6,786,721
Penal fines	83,174	86,868
State aid - unrestricted	26,864	26,856
Investment earnings	38,122	27,749
Miscellaneous	16,305	14,582
Total revenue	7,299,956	7,154,434
<b>Program Expenses</b>		
Library services/operations	<u>7,424,539</u>	<u>7,061,672</u>
Change in net position	<u>\$ (124,583)</u>	<u>\$ 92,762</u>

**General Fund Revenues**

Estimated property tax revenues when approved in March, 2017 were \$6,923,097. Our actual revenues were \$6,949,668, which was \$26,571 more than originally budgeted in total.

There was an increase in originally budgeted vs. final budgeted revenues from property taxes of \$35,000, and actual Investment earnings were down by \$12,044 from our original estimates. The Library's investments experienced an unrealized market loss due to the volatile investment climate during the fiscal year.

Penal fines were less than originally estimated by \$1,754 and State aid revenues were more than budgeted by \$1,229.

Circulation Fines and Fees decreased from our original estimates by \$6,132 as we are sending fewer overdue accounts to our collection agency.

Charges for Services were \$3,828 more than originally budgeted. Meeting room rental fees were higher than anticipated.

**Bloomfield Township Public Library  
Management's Discussion and Analysis  
For the Year Ended March 31, 2018**

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Miscellaneous revenue increased by \$5,710 primarily due to a grant received for youth service department computer security compliance.

**General Fund Expenditures**

Total overall expenditures were reduced over the fiscal year. Actual expenditures were \$1,085,097 less than anticipated. This decrease is primarily due to delay in capital projects, such as replacing the lobby floor and renovating four public restrooms. The Library's door access system was able to be repaired in lieu of replacement saving funding this fiscal year. Operating expenditures were lower than anticipated in each of the other functional areas.

In the Personnel category, total overall expenditures decreased over the fiscal year by \$127,356 due to vacant positions starting at the beginning of the position's salary range resulting in a savings and a 6 month delay in a healthcare insurance increase. In December, 2016, the Library Board approved the 80/20 option for FY 2017/2018 as required to comply with PA 152.

Library Services decreased overall by \$63,428 from initial estimates due to lower than anticipated expenditures.

In the Facilities and Equipment functional category, expenditures decreased by \$270,641 from initial estimates primarily due to savings in utilities costs, snow plowing and salting as well as fewer computer equipment expenditures.

Other Operating Expenditures decreased by \$623,672 due to the delay of capital projects, as mentioned above.

**Fund Balance**

The fund balance is \$12,889,675 at year end. This is an increase of \$1,209,735 compared to the prior year-end fund balance. The additional revenue has been allocated to full funding of the Library's Other Post-Employment Benefits (OPEB) and to start a capital fund to replace failing library systems and building needs, such as a new roof.

**Gift Fund Estimated Budget**

The Friends of the Library very generously donated \$62,894 during FY 2017/2018. This funding provided support for many of our popular programs such as the Chamber music concerts, Everyone's Reading program, and summer reading programs, among others. The Friends' gifts also supported purchases for our various high demand and popular materials collections.

The Gift Fund shows an increased fund balance at year-end compared to FY 2016/2017. Although gifts are being spent for collections, furnishings and equipment as requested by the donors, some donations received near year-end could not be expended in that same year. The actual fund balance at the close of the fiscal year was \$178,428.

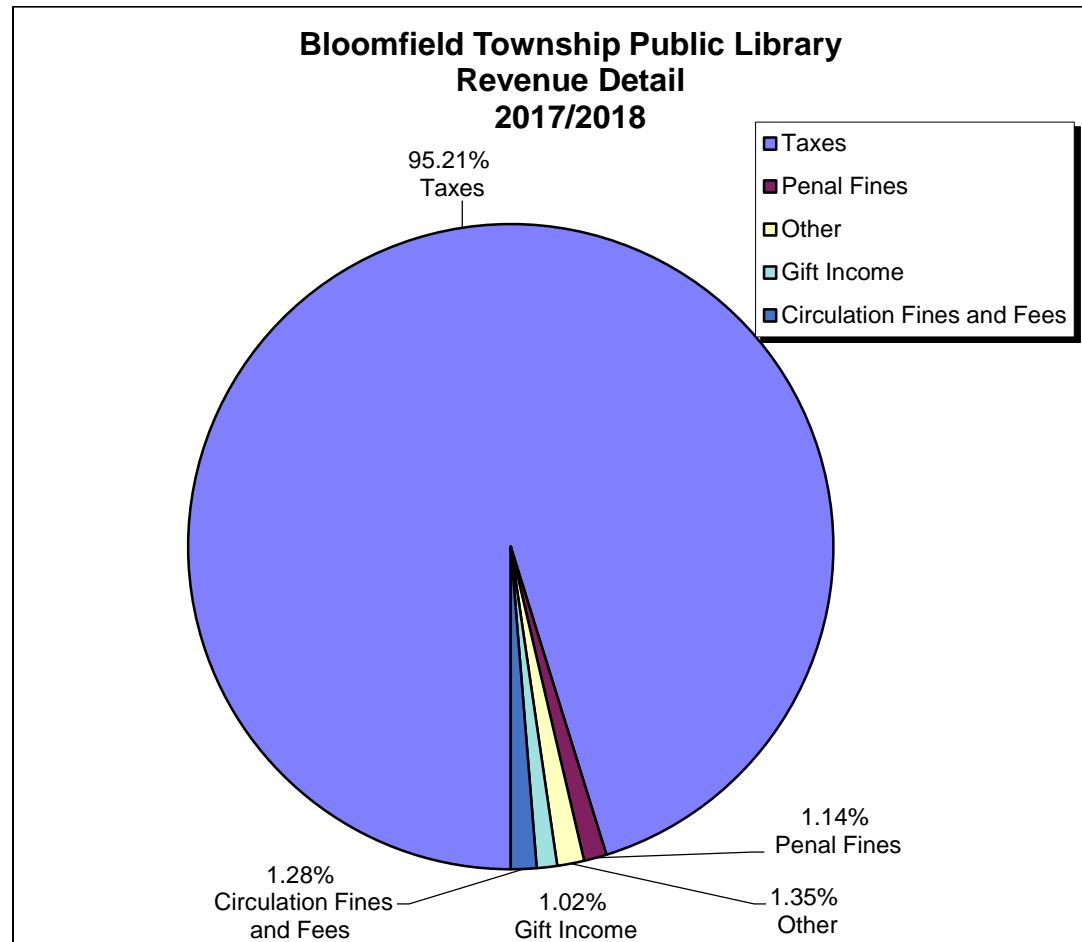


**Bloomfield Township Public Library  
Management's Discussion and Analysis  
For the Year Ended March 31, 2018**

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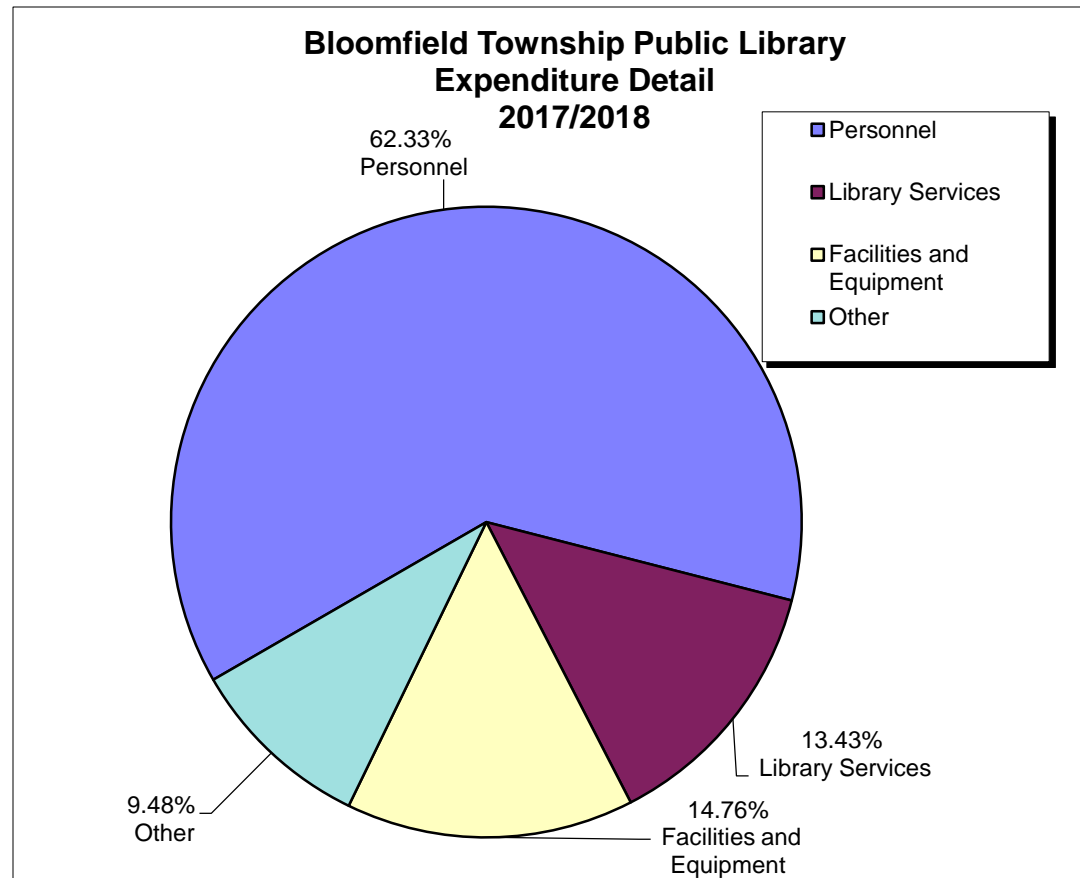
**The Library's Funds**

The budgetary analysis of both library funds, the General Fund and the Gift Fund, is included in the financial statements on pages 4 – 1 through 4 – 2. The following pie charts illustrate the percentage breakdown of revenues and expenditures for the Library as a Whole, which includes both funds.



**Bloomfield Township Public Library  
Management's Discussion and Analysis  
For the Year Ended March 31, 2018**

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The largest use of resources during FY 2017/2018 continued to be for personnel salaries and benefits. This is typical of service organizations that are open to the public seven days a week, year-round. We have kept these expenses to a minimum by carefully reviewing vacated positions as to the need to fill these.

**The Library's Budgetary Highlights**

The Library's FY 2017/2018 budget, as approved in March, 2017, included increased funding for Library collections, programs and services. We also completed several important and necessary building and systems projects, such as upgrading the Library's meeting room AV equipment and software/hardware management system, among other projects. We remain very grateful to Bloomfield Township voters for their support of the Library.

## **Bloomfield Township Public Library Management's Discussion and Analysis For the Year Ended March 31, 2018**

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Over the course of the year, the Library Board of Trustees amended the budget as needed to address unplanned needs or donations that occurred during the year. The most frequent amendments occurred in contributions and donations to the Gift Fund which cannot be anticipated at the start of the year.

### **Capital Assets and Long-Term Debt Activity**

At the beginning of FY 2017/2018, the Library had \$23,772,725 invested in land, building and improvements, furniture and equipment, books and materials, including media. New collection items totaling \$521,764, consisting of new books and various audiovisual materials, were added to library collections this fiscal year. (This does not include subscriptions to electronic materials and services.) A total of \$358,698 was spent to replace furniture and equipment. In accordance with the Library's fixed asset disposal policy, the items from the Adult Services and Youth Services materials collections, which were no longer suitable for public library use, were donated to the Friends of the Library for their used book sales. The total of materials disposed from the collection amounted to \$658,060. Our final capital asset investment for FY 2017/2018 is \$23,378,302.

The Library's long-term debt activity consists of capped accumulated compensated employee absences (sick/vacation leave) to be paid to eligible employees upon retirement or resignation. It also consists of our annual Other Post-Employment Benefits (OPEB) obligation and net pension liability.

### **Next Year's Anticipated Budget Factors**

The Library has allocated funding each year to pay for future complex and costly building projects such as a new roof. Due to continued leaks from strong storms each year, we plan to repair or replace the building's roof in FY 2019/2020 pending further discussions on options and associated costs. We also are working with our Capital Improvement Plan (CIP) to carefully plan for and allocate funding for important and necessary building and systems projects during the next several years. A recent Spaces and Wayfinding Study has resulted in some proposed changes to areas of the Library. Funding to implement proposed changes will be incorporated into our CIP plan this next year.

### **Glossary of Terms**

**The Library as a Whole** recognizes the complete activity of the Library, including both the General Fund and Gift Fund, under the full accrual basis of accounting.

**An Endowment** is a permanent fund bestowed to an institution to be used for a specific purpose, as specified by the donor. The Library has six such endowments. The investments of all six endowments are administered by the Community Foundation of Southeastern Michigan. The purpose of these six endowments is to provide support and furtherance of specific programs and activities of the Library.

**Full Accrual Accounting** - Much like how a business reports its revenues and expenses, full accrual accounting is a long-term method of accounting in which revenue is recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows.

**Bloomfield Township Public Library**  
**Management's Discussion and Analysis**  
**For the Year Ended March 31, 2018**

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**Internal control** refers to the interconnected system of checks and balances used to safeguard the Library's monetary assets and helps provide complete and accurate accounting records.

**GASB** - The Governmental Accounting Standards Board is the independent organization that establishes and improves standards of accounting and financial reporting for U.S. state and local governments. The board members of the GASB are appointed by the trustees of the Financial Accounting Foundation, a private sector not-for-profit organization.

**GASB 34** requires state and local governments to begin reporting all financial transactions in annual financial reports on an accrual accounting basis. Two distinct forms of information will be provided in the basic financial statements:

**Government-wide statements** are consolidated financial statements for all of a government operation on a full accrual basis of accounting. They will not be presented on a fund basis; instead, fiscal operations will be organized into two major activities: governmental and business-type. They will have a "net asset" focus, and exclude inter-fund transactions (such as internal service funds) and fiduciary funds. Expenses (which may include allocated "indirect costs") will be shown both gross and net of related revenues such as fees and grants.

**Fund statements**, in meeting stewardship and accountability concerns, are financial statements that are also presented on a fund basis, but not using the same basis of accounting as the government-wide statements for government funds.

**GASB 54** established a specific definition for Special Revenue funds which are used to account for the proceeds of resources that are restricted or committed for purposes other than debt service or capital projects. The restricted or committed resources need to comprise a substantial portion of the inflows reported in the special revenue fund. GASB 54 has also required that new terminology be used when describing parts of our fund balance.

These terms are:

**Nonspendable** amounts cannot be spent because they are either (a) not in spendable form (prepaid expenses) or (b) legally or contractually required to be maintained intact.

**Restricted** amounts can be spent only for the specific purposes stipulated by constitution, external resource providers, or through enabling legislation.

**Committed** amounts can be used only for the specific purposes determined by a formal action of the government's highest level of decision-making authority.

**Assigned** amounts are intended to be used by the government for specific purposes but do not meet the criteria to be classified as restricted or committed.

**Bloomfield Township Public Library  
Management's Discussion and Analysis  
For the Year Ended March 31, 2018**

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**Unassigned** amounts are the residual classification for the government's General Fund. It includes all spendable amounts not contained in the other classifications.

**GASB 68** requires governments providing defined benefit pensions to recognize their unfunded defined benefit obligations as a liability and to more comprehensively and comparably measure the annual costs of pension benefits.

**GASB 75** requires governments providing defined benefit OPEB plans to recognize their unfunded defined benefit obligations as a liability and to more comprehensively and comparably measure the annual costs of OPEB benefits.

**Modified Accrual Accounting** - The individual funds of the Library are accounted for using modified accrual accounting. Modified accrual accounting is a short-term method of accounting that recognizes revenue when it is both measurable and available to be used to pay liabilities of the current period. Expenditures are generally recorded when a liability is incurred; however, expenditures related to compensated absences are generally only recorded when payment is due. Long-term assets and liabilities such as capital assets, compensated absences unlikely to be paid out within a year, and the net other post-employment benefits obligation are excluded from the modified accrual balance sheet.

**PA 152** - A Michigan law, PA 152 is the Publicly Funded Health Insurance Contribution Act that requires public employees to contribute to their health care costs. PA 152 gives public employers three options from which to choose for funding health care costs: the hard cap option, 80/20 option or to be exempt. The Library does not qualify to be exempt as it is not, by definition, a local unit of government. Each December, the Library Board must decide which of the other two available options to implement for the next fiscal year.

**Contacting the Library's Management**

This financial report is intended to provide our citizens, taxpayers, customers, and investors with a general overview of the Library's finances and to show the Library's accountability for the money it receives. If you have questions about this report or need additional information, we welcome you to contact the Library Director's Office.

**Bloomfield Township Public Library**  
**Statement of Net Position**  
**March 31, 2018**

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	<u>Governmental Activities</u>
<b>Assets</b>	
Current assets	
Cash and cash equivalents	\$      549,716
Investments	12,987,658
Prepaid items	<u>34,701</u>
Total current assets	<u>13,572,075</u>
Noncurrent assets	
Capital assets not being depreciated	131,015
Capital assets, net of accumulated depreciation	<u>23,247,287</u>
Total noncurrent assets	<u>23,378,302</u>
Total assets	36,950,377
<b>Deferred Outflows of Resources</b>	
Deferred amount relating to net pension liability	<u>437,129</u>
Total assets and deferred outflows of resources	<u>37,387,506</u>

See Accompanying Notes to the Financial Statements

**Bloomfield Township Public Library**  
**Statement of Net Position**  
**March 31, 2018**

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	<u>Governmental Activities</u>
<b>Liabilities</b>	
Current liabilities	
Accounts payable	\$ 144,928
Accrued and other liabilities	60,805
Due to Charter Township of Bloomfield	298,239
Current portion of compensated absences	<u>181,537</u>
 Total current liabilities	 <u>685,509</u>
 Noncurrent liabilities	
Noncurrent portion of compensated absences	306,314
Net pension liability	575,502
Total OPEB liability	<u>6,328,395</u>
 Total noncurrent liabilities	 <u>7,210,211</u>
 Total liabilities	 7,895,720
 <b>Net Position</b>	
Investment in capital assets	23,378,302
Restricted for	
Gift fund	178,428
Unrestricted	<u>5,935,056</u>
 Total net position	 <u><u>\$ 29,491,786</u></u>

See Accompanying Notes to the Financial Statements

**Bloomfield Township Public Library**  
**Statement of Activities**  
**For the Year Ended March 31, 2018**

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	<u>Program Revenues</u>			<u>Net (Expenses) Revenue and Changes in Net Position</u>
<u>Functions/Programs</u>	<u>Expenses</u>	<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Governmental Activities</u>
Governmental activities				
Recreation and culture	<u>\$ 7,424,539</u>	<u>\$ 111,345</u>	<u>\$ 74,478</u>	<u>\$ (7,238,716)</u>
General revenues				
Property taxes				6,949,668
Penal fines				83,174
State aid - unrestricted				26,864
Investment earnings				38,122
Miscellaneous				<u>16,305</u>
Total general revenues				<u>7,114,133</u>
Change in net position				(124,583)
Net position - beginning of year, as restated				<u>29,616,369</u>
Net position - end of year				<u>\$ 29,491,786</u>

See Accompanying Notes to the Financial Statements



**Bloomfield Township Public Library**  
**Governmental Funds**  
**Balance Sheet**  
**March 31, 2018**

	General	Gift	Total
<b>Assets</b>			
Cash and cash equivalents	\$ 367,953	\$ 181,763	\$ 549,716
Investments	12,987,658	-	12,987,658
Prepaid items	<u>32,613</u>	<u>2,088</u>	<u>34,701</u>
Total assets	<u><u>13,388,224</u></u>	<u><u>183,851</u></u>	<u><u>13,572,075</u></u>
<b>Liabilities</b>			
Accounts payable	\$ 139,505	\$ 5,423	\$ 144,928
Accrued and other liabilities	60,805	-	60,805
Due to Charter Township of Bloomfield	<u>298,239</u>	<u>-</u>	<u>298,239</u>
Total liabilities	<u><u>498,549</u></u>	<u><u>5,423</u></u>	<u><u>503,972</u></u>
<b>Fund Balances</b>			
Non-spendable			
Prepaid items	32,613	2,088	34,701
Restricted	-	176,340	176,340
Committed for cash flow	4,230,951	-	4,230,951
Assigned for OPEB, compensated absences, and capital improvements	6,847,297	-	6,847,297
Unassigned	<u>1,778,814</u>	<u>-</u>	<u>1,778,814</u>
Total fund balances	<u><u>12,889,675</u></u>	<u><u>178,428</u></u>	<u><u>13,068,103</u></u>
Total liabilities and fund balances	<u><u>\$ 13,388,224</u></u>	<u><u>\$ 183,851</u></u>	<u><u>\$ 13,572,075</u></u>

See Accompanying Notes to the Financial Statements

**Bloomfield Township Public Library**  
**Governmental Funds**  
**Reconciliation of Fund Balances of Governmental Funds**  
**to Net Position of Governmental Activities**  
**March 31, 2018**

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<b>Total fund balances for governmental funds</b>	<b>\$ 13,068,103</b>
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Total net position for governmental activities in the statement of net position is different because:

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	23,378,302
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Deferred outflows (inflows) of resources.	
Deferred outflows of resources resulting from net pension liability	437,129

Long-term liabilities applicable to governmental activities are not due and payable in the current period and, accordingly, are not reported as fund liabilities.	
Net pension liability	(575,502)
Total OPEB liability	(6,328,395)
Compensated absences	<u>(487,851)</u>

<b>Net position of governmental activities</b>	<b><u>\$ 29,491,786</u></b>
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**Bloomfield Township Public Library**  
**Governmental Funds**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**For the Year Ended March 31, 2018**

	<u>General</u>	<u>Gift</u>	<u>Total</u>
<b>Revenues</b>			
Property taxes	\$ 6,949,668	\$ -	\$ 6,949,668
Penal fines	83,174	-	83,174
State aid	26,864	-	26,864
Circulation fines and fees	93,868	-	93,868
Charges for services	17,477	-	17,477
Gift income	-	74,478	74,478
Investment earnings	37,956	166	38,122
Other revenue	<u>16,305</u>	<u>-</u>	<u>16,305</u>
Total revenues	<u>7,225,312</u>	<u>74,644</u>	<u>7,299,956</u>
<b>Expenditures</b>			
Current			
Recreation and culture			
Personnel	3,789,611	-	3,789,611
Library services	782,830	33,570	816,400
Facilities and equipment	877,742	19,793	897,535
Other expenditures	<u>565,394</u>	<u>10,716</u>	<u>576,110</u>
Total expenditures	<u>6,015,577</u>	<u>64,079</u>	<u>6,079,656</u>
Net change in fund balances	1,209,735	10,565	1,220,300
Fund balances - beginning of year	<u>11,679,940</u>	<u>167,863</u>	<u>11,847,803</u>
Fund balances - end of year	<u>\$ 12,889,675</u>	<u>\$ 178,428</u>	<u>\$ 13,068,103</u>

See Accompanying Notes to the Financial Statements

**Bloomfield Township Public Library**  
**Governmental Funds**  
**Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances**  
**of Governmental Funds to the Statement of Activities**  
**For the Year Ended March 31, 2018**

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<b>Net change in fund balances - total governmental funds</b>	<b>\$ 1,220,300</b>
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Total change in net position reported for governmental activities in the statement of activities is different because:

Governmental funds report capital outlays 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.

Depreciation expense	(1,289,269)
Capital outlay	894,846

Expenses are recorded when incurred in the statement of activities.

Compensated absences	(61,888)
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The statement of net position reports the net pension liability and deferred outflows of resources related to the net pension liability and pension expense.

Net change in net pension liability	(370,893)
Net change in the deferred outflows of resources related to the net pension liability	(249,587)

The statement of net position reports the total OPEB liability and deferred outflows of resources related to the total OPEB liability and OPEB expense.

Net change in total OPEB liability	<u>(268,092)</u>
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<b>Change in net position of governmental activities</b>	<b><u>\$ (124,583)</u></b>
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**Bloomfield Township Public Library**  
**Notes to the Financial Statements**  
**March 31, 2018**

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

**Reporting entity**

The Bloomfield Township Public Library (the Library) was established in 1964 to provide recreational and cultural services to the residents of Bloomfield Township. The Library's activities are overseen by an autonomous six (6) member Board of Trustees. 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.

As required by accounting principles generally accepted in the United States of America, these financial statements present the financial activities of the Library. The Library has no activities that would be classified as component units.

**Government-wide and fund financial statements**

The government-wide financial statements (i.e., the statement of net position and the statement of changes in activities) report information on all of the nonfiduciary activities of the Library.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segments are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers or applicants 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 meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

Separate financial statements are provided for governmental funds. Major individual governmental funds are reported as separate columns in the fund financial statements.

**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. Property taxes are recognized as revenues in the year for which they are levied. 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, expenditures related to compensated absences are recorded only when payment is due.

Property taxes, state aid, fines and fees, charges for services, investment earnings, and gift income 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.

**Bloomfield Township Public Library**  
**Notes to the Financial Statements**  
**March 31, 2018**

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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 Gift Fund accounts for all contributions and gifts received.

Amounts reported as *program revenues* include 1) charges to customers or applicants for goods, services, or privileges provided, and 2) operating grants and contributions. Internally dedicated resources are reported as *general revenues* rather than as program revenues. Likewise, general revenues include all taxes.

**Assets, liabilities, and net position or equity**

Deposits and investments – Cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with a maturity of three months or less when acquired. Investments are stated at fair value. Certificate of deposits are stated at cost which approximates fair value.

Realized gains and losses on investment transactions are recorded as the difference between proceeds received and carrying value. Net unrealized appreciation or depreciation in the fair value of investments is recorded as the change in carrying value of the investment portfolio from the beginning of the year or date of purchase to the end of the year.

Property taxes – Property taxes are levied on each December 1<sup>st</sup> on the taxable valuation of property as of the preceding December 31<sup>st</sup>. Taxes are considered delinquent on March 1<sup>st</sup> of the following year, at which time penalties and interest are assessed.

The 2017 taxable valuation of the property subject to the Library's millage totaled \$3,577,725,090 on which ad valorem taxes consisted of 1.9428 mills for operating purposes. This resulted in \$6,949,668 for operating expenses, exclusive of any Michigan Tax Tribunal or Board of Review adjustments.

Prepaid expenses – Certain payments to vendors reflect costs applicable to future fiscal years. For such payments in governmental funds the Library follows the consumption method, and they therefore are capitalized as prepaid items in both government-wide and fund financial statements.

Capital assets – Capital assets, which include land, buildings, furniture, and library materials are reported in the applicable governmental activities column in the government-wide financial statements. Capital assets are defined by the government as assets with an initial individual cost of more than \$1,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost, if purchased or constructed.

The reported value excludes normal maintenance and repairs which are essentially amounts spent in relation to capital assets that do not increase the capacity or efficiency of the item or extend its useful life beyond the original estimate. In the case of donations the government values these capital assets at the estimated fair value of the item at the date of its donation.

Capital assets are depreciated using the straight-line method over the following useful lives:

Building and improvements	3 to 60 years
Furniture and equipment	3 to 20 years
Library books and materials	7 to 10 years

**Bloomfield Township Public Library**  
**Notes to the Financial Statements**  
**March 31, 2018**

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Due to Charter Township of Bloomfield – The Charter Township of Bloomfield processes payroll and employee benefits for the Library. The amount due to the Township represents the required transfer of funds for payment of the Library's March payroll as well as a portion of the Library's retirement contribution.

Deferred outflows of resources – A deferred outflow of resources is a consumption of net position by the government that is applicable to a future reporting period. The Library reports deferred outflows of resources as a result of pension earnings. This amount is the result of a difference between what the plan expected to earn from plan investments and what is actually earned. This amount will be amortized over the next four years and included in pension expense. Changes in assumptions and experience differences relating to the net pension liability are deferred and amortized over the expected remaining services lives of the employees and retirees in the plan.

Compensated absences – Compensated absences represent the estimated liability to be paid to employees under the Library's compensated absence policy. It is the Library's policy to permit employees to accumulate earned but unused sick time up to 80 days and vacation time earned but unused in the current year. All sick and vacation pay is accrued when incurred in the government-wide financial statements. A liability for these amounts is reported in governmental funds only for eligible employee terminations as of year end. Compensated absences are generally liquidated by the General Fund.

Pensions – For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Plan and additions to/deductions from Plan's fiduciary net position have been determined on the same basis as they are reported to the Plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when

due and payable in accordance with the benefit terms. Investments are reported at fair value.

Other Postemployment Benefits (OPEB) – For purposes of measuring the total OPEB liability, deferred inflows of resources related to OPEB, and OPEB expense, information about additions to/deductions from the plan's fiduciary net position have been determined on the same basis as they are reported by the plan. For this purpose, the plan recognizes benefit payments when due and payable in accordance with the benefit terms.

Deferred inflows of resources – A deferred inflow of resources is an acquisition of net position by the government that is applicable to a future reporting period. The Library does not currently report any deferred inflows of resources.

Fund Equity – In the fund financial statements, governmental funds report fund balance in the following categories:

Non-spendable – assets that are not available in a spendable form.

Restricted – amounts that are legally imposed or otherwise required by external parties to be used for a specific purpose.

Committed – amounts constrained on use imposed by the Library's highest level of decision-making, its Board of Trustees. A fund balance commitment may be established, modified, or rescinded by a resolution of the Board of Trustees.

Assigned – amounts intended to be used for specific purposes, as determined by management. Residual amounts in governmental funds other than the general fund are automatically assigned by their nature.

**Bloomfield Township Public Library**  
**Notes to the Financial Statements**  
**March 31, 2018**

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Unassigned – all other resources; the remaining fund balances after non-spendable, restrictions, commitments and assignments.

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the government's policy is to consider restricted funds spent first.

When an expenditure is incurred for purposes for which committed, assigned, or unassigned amounts could be used, the government's policy is to consider the funds to be spent in the following order: (1) committed, (2) assigned, (3) unassigned.

The amounts included in assigned fund balance are as follows:

Compensated absences liability	\$ 487,851
OPEB obligation	6,328,395
Capital improvements	<u>31,051</u>
	<u>\$ 6,847,297</u>

#### **Use of Estimates**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets, deferred outflows, liabilities, deferred inflows and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the period. Actual results could differ from those estimates.

#### **Adoption of New Accounting Standards**

Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions* establishes standards for recognizing and measuring liabilities, deferred outflows of resources, deferred inflows of resources, and expense/expenditures. For defined OPEB plans, this Statement

identifies the methods and assumptions that are required to be used to project benefit payments, discount projected benefit payments to their actuarial present value, and attribute that present value to periods of employee services. It also requires additional note disclosures and required supplementary information. Statement No. 75 is effective for the fiscal year ending March 31, 2019, however the Library early implemented.

#### **Upcoming Accounting and Reporting Changes**

In addition, the Governmental Accounting Standards Board has released the following Statements.

Statement No. 85, *Omnibus 2017* addresses practice issues that were identified during implementation and application of certain GASB Statements. This statement covers issues related to blending component units, goodwill, fair value measurement and application, and postemployment benefits (pensions and other postemployment benefits), which is effective for the fiscal year ending March 31, 2019.

The Library is evaluating the impact that the above GASBs will have on its financial reporting.

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

##### **Budgetary information**

The Library is subject to the budgetary control requirements of the Uniform Budgeting Act (P.A. 621 of 1978, as amended). Annual budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America for the General Fund and all Special Revenue Funds. All annual appropriations lapse at fiscal year end.

The Library prepares the proposed operating budget for the fiscal year commencing April 1. Prior to incurring significant expenditures, the budget is then legally enacted through Board of Trustees action. The budget is then legally adopted and maintained at the functional level in the General Fund, which corresponds to the level of detail



**Bloomfield Township Public Library**  
**Notes to the Financial Statements**  
**March 31, 2018**

shown in the budgetary comparison schedules. The Gift Fund is adopted and maintained at the fund level. Budgeted amounts are reported as originally adopted and as amended by the Board of Trustees during the year.

**Note 3 - Deposits and Investments**

At year end the Library's deposits and investments were reported in the financial statements in the following categories:

	Cash and Cash Equivalents	Investments	Total
Governmental activities	<u>\$ 549,716</u>	<u>\$ 12,987,658</u>	<u>\$ 13,537,374</u>

The breakdown between deposits and investments is as follows:

Bank deposits (checking and savings accounts and certificates of deposit)	\$ 546,716
Investments	12,987,658
Petty cash and cash on hand	<u>3,000</u>
	<u>\$ 13,537,374</u>

As of year end, the Library had the following investments:

Investment	Fair Value	Maturities	Rating	Rating Organization
US Treasury notes	\$ 3,369,696	4/2018 to 10/2018	AAA	Moody's
Fixed income mutual funds	<u>9,617,962</u>	N/A	N/A	N/A
	<u>\$ 12,987,658</u>			

*Interest rate risk* – The Library's investment policy does not have specific limits in excess of State law on investment maturities to manage its exposure to fair value losses from changes in interest rates.

*Credit risk* – State statutes authorize the government to make deposits and invest in the accounts of federally insured banks, credit unions, and savings and loan associations which have an office in Michigan. The local unit is allowed to invest in bonds, securities and other obligations of the United States, or any agency or instrumentality of the United States. United States government or federal agency obligations; repurchase agreements; bankers acceptance of United States Banks; commercial paper rated within the two highest classifications which mature not more than 270 days after the date of purchase; obligations of the State of Michigan or any of its political subdivisions, which are rated as investment grade; and mutual funds composed of investment vehicles that are legal for direct investment by local units of government in Michigan. The investment policy adopted by the Library authorizes investment in bonds and securities of the United States government and bank accounts and certificates of deposit, as well as the remainder of State statutory authority as listed above.

*Concentration of credit risk* – The Library has no policy that would limit the amount that may be issued in any one issuer.

**Bloomfield Township Public Library**  
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*Custodial credit risk - deposits* – In the case of deposits, this is the risk that in the event of bank failure, the government's deposits may not be returned to it. State law does not require and the Library does not have a policy for custodial credit risk. As of year end, no such amounts were exposed to custodial credit risk because it was uninsured and uncollateralized.

*Custodial credit risk – investments* – For an investment, this is the risk that, in the event of the failure of the counterparty, the Library will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State law does not require and the Library does not have a policy for investment custodial credit risk. Although uninsured and unregistered, the Library's investments at March 31, 2018 are not subject to custodial credit risk.

**Note 4 - Fair Value Measurements**

The Library categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; and Level 3 inputs are significant unobservable inputs.

The prices for most securities and certain security transactions are obtained by the investment custodian from independent quotation services whose appraisals are based on closing price(s), bid-ask quotations, or other factors; however, the investment custodian calculates prices for certain securities using information from independent and internal sources.

The Library has the following recurring fair value measurements as of March 31, 2018:

Investment Type	Fair Value Measurements			Total
	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)	
US Treasury notes	\$ -	\$ 3,369,696	\$ -	\$ 3,369,696
Fixed income mutual funds	9,617,962	-	-	9,617,962
Total	\$ 9,617,962	\$ 3,369,696	\$ -	\$ 12,987,658

**Bloomfield Township Public Library**  
**Notes to the Financial Statements**  
**March 31, 2018**

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**Note 5 - Assets Held at Community Foundation**

There are six endowment funds that are held and managed by the Community Foundation for Southeastern Michigan (CFSEM) for the benefit of the Library and are irrevocably invested. CFSEM is a public charity that is funded through donations by a large number of contributors. Earnings are available for distribution to the Library for its operations at the discretion of CFSEM. CFSEM maintains unilateral variance power and legal ownership of the endowment funds, and therefore, principal and earnings balances are not reflected in the Library's financial statements. Balances are reported on a calendar year basis.

	Bloomfield Township Public Library Endowment Fund	Yvonne T. Atkinson Fund	Lawrence Smith and Isabel Francis Smith and Challenge Grant Fund	Jeanette P. Myers Memorial Scholarship Fund	Fair Radom Garden Endowment Fund	Library Director's Legacy Endowment Fund	Total
Balance - January 1, 2017	\$ 30,724	\$ 27,708	\$ 30,971	\$ 13,853	\$ 14,113	\$ 14,106	\$ 131,475
Contributions	145	-	146	-	-	127	418
Distribution	-	(1,292)	(1,549)	(641)	(658)	-	(4,140)
Investment Earnings	<u>4,725</u>	<u>4,037</u>	<u>4,524</u>	<u>2,019</u>	<u>2,056</u>	<u>2,100</u>	<u>19,461</u>
Balance - December 31, 2017	<u>\$ 35,594</u>	<u>\$ 30,453</u>	<u>\$ 34,092</u>	<u>\$ 15,231</u>	<u>\$ 15,511</u>	<u>\$ 16,333</u>	<u>\$ 147,214</u>

**Bloomfield Township Public Library**  
**Notes to the Financial Statements**  
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**Note 6 - Capital Assets**

Capital asset activity for the current year is as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
<b>Governmental activities</b>				
Capital assets not being depreciated				
Land	\$ 131,015	\$ -	\$ -	\$ 131,015
Capital assets being depreciated				
Building and improvements	26,855,265	14,384	-	26,869,649
Furniture and equipment	4,575,212	358,698	-	4,933,910
Library books and materials	4,609,967	521,764	658,060	4,473,671
Total capital assets being depreciated	36,040,444	894,846	658,060	36,277,230
Less accumulated depreciation for				
Building and improvements	5,719,008	456,604	-	6,175,612
Furniture and equipment	3,908,555	275,083	-	4,183,638
Library books and materials	2,771,171	557,582	658,060	2,670,693
Total accumulated depreciation	12,398,734	1,289,269	658,060	13,029,943
Net capital assets being depreciated	23,641,710	(394,423)	-	23,247,287
Governmental activities capital assets, net	\$ 23,772,725	\$ (394,423)	\$ -	\$ 23,378,302

**Note 7 - Long-Term Debt**

Long-term obligation activity is summarized as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Compensated absences	\$ 425,963	\$ 212,512	\$ 150,624	\$ 487,851	\$ 181,537

**Note 8 - Debt Service Commitment**

On November 7, 2013, the Charter Township of Bloomfield issued General Obligation Limited Tax Pension Obligation Bonds in the amount of \$80,780,000. The purpose of this bond issue was to fund the pension plan of the Charter Township, which the Library participates in. The Library Board of Directors has agreed to participate in the debt service applicable to these bonds by paying 3.42% of the total principal and interest requirements. This commitment of principal and interest payments amounts to \$3,160,854 and is payable through May 1, 2032, with \$212,641 being due in the 2019 fiscal year. This commitment will be serviced with revenues of the General Fund.

**Note 9 - Risk Management**

The Library is exposed to various risks of loss related to property loss, torts, errors and omissions and employee injuries (workers' compensation), as well as medical benefits provided to employees. The Library participates with the Charter Township of Bloomfield in its risk management program to cover these risks.

**Bloomfield Township Public Library**  
**Notes to the Financial Statements**  
**March 31, 2018**

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**Note 10 - Employee Retirement and Benefit Systems**

**Defined benefit pension plan**

Plan description – Qualified, full-time employees of the Bloomfield Township Public Library are covered by the Township of Bloomfield Retirement Income Plan (“the Plan”), which is a cost-sharing single employer defined benefit pension plan covering all of the governmental units of the Charter Township of Bloomfield (the “Township”). The Plan provides retirement benefits for all employees attaining age 50 with full vesting. The Plan was closed to new employees effective April 1, 2011. The Plan issues a publicly available report that is included in the basic financial statements of the Township. That report may be obtained by writing to the Charter Township of Bloomfield, 4200 Telegraph Road, Bloomfield Hills, Michigan 48302.

Employees covered by benefit terms – At the January 1, 2018 valuation date, the following employees were covered by benefit terms:

Inactive employees or beneficiaries currently receiving benefits	18
Inactive employees entitled to, but not yet receiving benefits	2
Active employees	<u>14</u>
	<u>34</u>

Contributions – The obligation to contribute to and maintain the system for these employees was established by a resolution of the Library’s Board of Trustees and requires a contribution from the employees of 5 percent of gross wages. The Township is required to contribute at actuarially required rates.

The Township sold pension obligation bonds and the plan was fully funded as of January 1, 2014. The Library’s contribution to the Plan for the year ended March 31, 2018 was \$0, and was equal to the

actuarially required contribution for the year.

Net pension liability – The Library’s net pension liability was measured as of March 31, 2018, and the total pension liability used to calculate the net pension liability was determined by an annual actuarial valuation as January 1, 2018.

Actuarial assumptions – The total pension liability in the January 1, 2018 annual actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement include: 1) Salary increases 3% in the long-term; 2) Investment rate of return of 5.75%, net of investment expense, including inflation.

Mortality rates used were based on the RP 2014 Total Data Set Mortality Table with Scale MP-2014 for Division 0, 1, and 3 and RP 2014 Blue Collar Mortality Table with Scale MP-2014 for Divisions 2, 4, 5, and 7.

The actuarial assumptions used in valuation were based on the results of the most recent actuarial experience study.

**Bloomfield Township Public Library**  
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**March 31, 2018**

The long-term expected rate of return on pension plan investments was determined using a model method in which the best-estimate ranges of expected future real rates of return (expected returns, net of investment and administrative expenses and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates or arithmetic real rates of return for each major asset class are summarized in the following table:

Asset class	Target Allocation	Long-term expected real rate of return
Large cap equity	20.0%	7.75%
Small cap equity	5.0%	8.50%
Mid cap equity	6.0%	8.25%
International equity	19.0%	7.25%
Stable value	50.0%	4.45%
Real estate	0.0%	6.85%

**Discount rate** – The discount rate used to measure the total pension liability is 6.0%. The projection of cash flows used to determine the discount rate assumes that employer and employee contributions will be made at the rates agreed upon for employees and the actuarially determined rates for employers. Based on these assumptions, the pension plans fiduciary net position was projected to be available to pay all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

**Total Pension Liability**

Service cost	\$ 108,515
Interest on the total pension liability	474,061
Differences between expected and actual experience	160,097
Benefit payments and refunds	<u>(407,372)</u>

Net change in total pension liability 335,301

Total pension liability - beginning 8,105,222

Total pension liability - ending (a) \$ 8,440,523

**Plan Fiduciary Net Position**

Employee contributions	\$ 11,407
Pension plan net investment income (loss)	363,435
Benefit payments and refunds	(407,372)
Pension plan administrative expense	<u>(3,061)</u>

Net change in plan fiduciary net position (35,591)

Plan fiduciary net position - beginning 7,900,612

Plan fiduciary net position - ending (b) 7,865,021

Net pension liability (a-b) \$ 575,502

Plan fiduciary net position as a percentage of total pension liability 93.18%

Covered employee payroll \$ 916,518

Net pension liability as a percentage of covered employee payroll 62.79%

**Bloomfield Township Public Library**  
**Notes to the Financial Statements**  
**March 31, 2018**

Sensitivity of the net pension liability to changes in the discount rate – The following presents the net pension liability of the employer, calculated using the discount rate of 6.0%, as well as what the employer's net pension liability would be using a discount rate that is 1% point lower (5%) or 1% higher (7%) than the current rate.

	1% decrease	Current discount rate	1% increase
Net pension liability	<u>\$ 1,709,118</u>	<u>\$ 575,502</u>	<u>\$ 356,361</u>

Pension expense and deferred outflows of resources related to pensions – For the year ended March 31, 2018 the employer recognized pension expense of \$326,504. The employer reported deferred outflows and inflows of resources related to pensions from the following sources:

	Deferred outflows of resources	Total to Amortize
Differences in experience	\$ 61,796	\$ 61,796
Differences in assumptions	139,310	139,310
Excess (deficit) investment returns	<u>236,023</u>	<u>236,023</u>
Total	<u>\$ 437,129</u>	<u>\$ 437,129</u>

Amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended,	
2019	\$ 236,508
2020	165,531
2021	15,327
2022	<u>19,763</u>
	<u>\$ 437,129</u>

**Note 11 - Other Postemployment Benefits**

Plan description – The Library provides retiree healthcare benefits to eligible full-time employees hired before May 1, 2011 and their spouses/qualified dependents. This is a cost-sharing single employer defined benefit plan administered by the Charter Township of Bloomfield. The plan issues a publicly available report that is included in the basic financial statements of the Township. That report may be obtained by writing to the Charter Township of Bloomfield, 4200 Telegraph Road, Bloomfield Hills, Michigan 48302. The benefits provided to Library employees have been established by a resolution of the Library's Board of Trustees.

Employees covered by benefit terms – At March 31, 2018, the plan membership consisted of the following:

Inactive plan members or beneficiaries currently receiving benefit payments	7
Inactive plan members entitled to, but not yet receiving benefit payments	13
Active plan members	<u>18</u>
	<u>38</u>

The plan is closed to new members.

Contributions – The Library's policy does not require or allow contributions from employees. The Library has no obligation to make contributions in advance of when the insurance premiums or benefits are due for payment; in other words, the plan may be financed on a pay-as-you-go basis. For the year ended March 31, 2018, the Library's average contribution rate was 15.32%.

**Bloomfield Township Public Library**  
**Notes to the Financial Statements**  
**March 31, 2018**

Net OPEB liability – The net OPEB liability was measured as of March 31, 2018, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of July 1, 2016.

Actuarial assumptions – The total OPEB liability was determined by an actuarial valuation as of July 1, 2016, using the following actuarial assumptions, applied to all periods included in the measurement.

Inflation	2.70%
Salary increases	3.50%, average, including inflation
	3.89%, net of OPEB plan investment
Investment rate of return	expense, including inflation
Healthcare cost trend rates	7.10% - 4.60% over 68 years

Discount rate – The discount rate used to measure the total OPEB liability was 3.89%. The discount rate is determined based on the 20 Year Tax-Exempt Municipal Bond Yield, as the fiduciary net position is not projected to be available to make all future projected benefit payments.

**Total OPEB Liability**

Service cost	\$ 225,477
Interest	239,445
Changes in assumptions	(30,198)
Benefit payments	<u>(166,632)</u>
Net change in total OPEB liability	268,092
Total OPEB liability - beginning	<u>6,060,303</u>
Total OPEB liability - ending (a)	<u><u>\$ 6,328,395</u></u>

Sensitivity of the total OPEB liability to changes in the discount rate – The following presents the total OPEB liability of the Library, as well as what the Library's total OPEB liability would be if it were calculated using a discount rate that is 1% lower (2.89%) or 1% higher (4.89%) than the current discount rate.

	1% decrease	Current discount rate	1% increase
Total OPEB liability	<u>\$ 7,461,068</u>	<u>\$ 6,328,395</u>	<u>\$ 5,431,435</u>

Sensitivity of the total OPEB liability to changes in the healthcare cost trend rates – The following presents the total OPEB liability of the Library, as well as what the Library's total OPEB liability would be if were calculated using healthcare cost trend rates that are 1% lower or 1% higher than the current healthcare cost trend rates:

	1% decrease	Healthcare cost trend rates	1% increase
Total OPEB liability	<u>\$ 5,339,110</u>	<u>\$ 6,328,395</u>	<u>\$ 7,624,220</u>

OPEB expense and deferred outflows of resources and deferred inflows of resources related to OPEB – For the year ended March 31, 2018 the employer recognized OPEB expense of \$460,608.

**Note 12 - Retirement Health Savings Plan**

Plan description – The Library provides retiree healthcare to eligible full-time employees hired on or after May 1, 2011 and their spouses/qualified dependents through a Retirement Health Savings Plan. The plan provides a healthcare account for employees that is portable upon separation of employment from the Library with full vesting. At March 31, 2018, there were five plan members.

Funding Policy – The obligation to contribute and maintain the plan for these employees was established by a resolution of the Library's Board of Trustees and requires annual contribution from the Library of



**Bloomfield Township Public Library**  
**Notes to the Financial Statements**  
**March 31, 2018**

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\$2,500 to each employee's account while employed. The employees make an annual contribution of 2% of payroll while employed. Participation is mandatory. The Library made contributions of \$12,500 to the plan for the year ended March 31, 2018.

**Note 13 - Adoption of New Accounting Standards**

As indicated in Note 1, the Library has adopted Governmental Accounting Standards Board Statement 75. This required the Library to record their share of the total OPEB liability and OPEB expense. Previously, these amounts were not recorded on the Library's statements. The standards require this change to be applied retroactively. The impact of this change is to reduce beginning net position in the statement of activities as of April 1, 2017 by \$3,636,952, restating it from \$33,253,321 to \$29,616,369.

**Bloomfield Township Public Library**  
**Required Supplementary Information**  
**Budgetary Comparison Schedule**  
**General Fund**  
**For the Year Ended March 31, 2018**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Property taxes	\$ 6,923,097	\$ 6,958,097	\$ 6,949,668	\$ (8,429)
Penal fines	84,928	83,174	83,174	-
State aid	25,635	26,864	26,864	-
Circulation fines and fees	100,000	95,000	93,868	(1,132)
Charges for services	13,649	13,649	17,477	3,828
Investment earnings	50,000	11,330	37,956	26,626
Other revenue	10,595	15,064	16,305	1,241
Total revenues	<u>7,207,904</u>	<u>7,203,178</u>	<u>7,225,312</u>	<u>22,134</u>
<b>Expenditures</b>				
Personnel	3,916,967	3,895,021	3,789,611	105,410
Library services	846,258	846,258	782,830	63,428
Facilities and equipment	1,148,383	1,146,383	877,742	268,641
Other expenditures	1,189,066	838,266	565,394	272,872
Total expenditures	<u>7,100,674</u>	<u>6,725,928</u>	<u>6,015,577</u>	<u>710,351</u>
Excess of revenues over expenditures	107,230	477,250	1,209,735	732,485
Fund balance - beginning of year	<u>11,679,940</u>	<u>11,679,940</u>	<u>11,679,940</u>	<u>-</u>
Fund balance - end of year	<u>\$ 11,787,170</u>	<u>\$ 12,157,190</u>	<u>\$ 12,889,675</u>	<u>\$ 732,485</u>

**Bloomfield Township Public Library**  
**Required Supplementary Information**  
**Budgetary Comparison Schedule**  
**Gift Fund**  
**For the Year Ended March 31, 2018**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Gift income	\$ 500	\$ 69,233	\$ 74,478	\$ 5,245
Investment earnings	200	160	166	6
Total revenues	700	69,393	74,644	5,251
<b>Expenditures</b>				
Library services	30,215	61,738	33,570	28,168
Facilities and equipment	55,540	61,324	19,793	41,531
Other expenditures	97,244	102,965	10,716	92,249
Total expenditures	182,999	226,027	64,079	161,948
Excess of revenues (deficiency) over expenditures	(182,299)	(156,634)	10,565	167,199
Fund balance - beginning of year	-	-	167,863	167,863
Fund balance - end of year	<u>\$ (182,299)</u>	<u>\$ (156,634)</u>	<u>\$ 178,428</u>	<u>\$ 335,062</u>

**Bloomfield Township Public Library**  
**Required Supplementary Information**  
**Retirement System**  
**Schedule of Employer Contributions**  
**March 31, 2018**

Actuarial Valuation Date	Actuarially Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Payroll	Actual Contribution as a % of Covered Payroll
2016	\$ -	\$ -	\$ -	1,078,668	- %
2017	-	-	-	948,042	- %
2018	-	-	-	916,518	- %

Note: GASB Statement No. 68 was implemented for the fiscal year ended March 31, 2016 and does not require retroactive implementation. Data will be added as information is available until 10 years of such data is available.

**Bloomfield Township Public Library**  
**Required Supplementary Information**  
**Retirement System**  
**Schedule of Changes in Net Pension Liability and Related Ratios**  
**March 31, 2018**

Fiscal year ended March 31,	2018	2017	2016
<b>Total Pension Liability</b>			
Service cost	\$ 108,515	\$ 116,520	\$ 108,762
Interest on the total pension liability	474,061	458,983	442,247
Differences between expected and actual experience	160,097	67,807	251,783
Change in Library's proportionate share	-	1,510	-
Benefit payments and refunds	<u>(407,372)</u>	<u>(376,909)</u>	<u>(350,338)</u>
Net change in total pension liability	335,301	267,911	452,454
Total pension liability - beginning	<u>8,105,222</u>	<u>7,709,254</u>	<u>7,256,800</u>
Total pension liability - ending (a)	<u><u>\$ 8,440,523</u></u>	<u><u>\$ 7,977,165</u></u>	<u><u>\$ 7,709,254</u></u>
<b>Plan Fiduciary Net Position</b>			
Employee contributions	\$ 11,407	\$ 11,942	\$ 11,194
Pension plan net investment income (loss)	363,435	521,445	(5,556)
Benefit payments and refunds	(407,372)	(376,909)	(350,338)
Pension plan administrative expense	<u>(3,061)</u>	<u>(3,252)</u>	<u>(3,105)</u>
Net change in plan fiduciary net position	(35,591)	153,226	(347,805)
Plan fiduciary net position - beginning	<u>7,900,612</u>	<u>7,619,330</u>	<u>7,967,135</u>
Plan fiduciary net position - ending (b)	<u><u>\$ 7,865,021</u></u>	<u><u>\$ 7,772,556</u></u>	<u><u>\$ 7,619,330</u></u>
Net pension liability (a-b)	<u><u>\$ 575,502</u></u>	<u><u>\$ 204,609</u></u>	<u><u>\$ 89,924</u></u>
Plan fiduciary net position as a percentage of total pension liability	93.18%	97.44%	98.83%
Covered employee payroll	\$ 916,518	\$ 948,042	\$ 1,078,668
Net pension liability as a percentage of covered employee payroll	62.79%	21.58%	8.34%

\*GASB Statement No. 68 was implemented for the fiscal year ended March 31, 2016 and does not require retroactive implementation.  
Data will be added as information is available until 10 years of such data is available.

**Bloomfield Township Public Library**  
**Required Supplementary Information**  
**Retirement System**  
**Schedule of Investment Returns**

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Fiscal Year Ended March 31,	Annual Return % *
2016	-0.10%
2017	6.90%
2018	4.70%

\* Annual money-weighted rate of return, net of investment expenses

GASB Statement No. 68 was implemented for the fiscal year ended March 31, 2016 and does not require retroactive implementation. Data will be added as information is available until 10 years of such data is available.

**Bloomfield Township Public Library**  
**Required Supplementary Information**  
**Other Post-employment Benefits**  
**Schedules of Employer Contributions**  
**March 31, 2018**

Fiscal Year Ending March 31,	Actuarially Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Payroll	Contribution as a % of Covered Payroll
2018	\$ 577,040	\$ 166,632	\$ 410,408	\$ 1,087,983	15.32%

**Notes to Schedule of Contributions**

Valuation date:

July 1, 2016

Notes:

Actuarially determined contribution amounts are calculated as of July 1 each year, which is 9 months prior to the beginning of the fiscal year in which contributions are reported.

**Methods and assumptions used to determine contribution rates:**

Actuarial cost method	Projected Unit Credit
Amortization method	Level percentage of payroll
Remaining amortization period	16 years
Asset valuation method	Market Value
Inflation	2.70%
Healthcare cost trend rates	7.10% - 4.60% over 68 years
Salary increases	N/A
Discount rate	3.89%

**Bloomfield Township Public Library**  
**Required Supplementary Information**  
**Other Post-employment Benefits**  
**Schedule of Changes in Total OPEB Liability and Related Ratios**  
**March 31, 2018**

Fiscal year ended March 31,	<u>2018</u>
<b>Total OPEB Liability</b>	
Service cost	\$ 225,477
Interest	239,445
Benefit payments	(166,632)
Differences between expected and actual experience	<u>(30,198)</u>
Net change in total OPEB liability	268,092
Total OPEB liability - beginning	<u>6,060,303</u>
Total OPEB liability - ending (a)	<u>\$ 6,328,395</u>
Plan fiduciary net position as a percentage of total OPEB liability	- %
Covered employee payroll	\$ 1,087,983
Net OPEB liability as a percentage of covered employee payroll	581.66%

\*GASB Statement No. 75 was implemented for the fiscal year ended March 31, 2018 and does not require retroactive implementation.  
Data will be added as information is available until 10 years of such data is available.



**BLOOMFIELD TOWNSHIP PUBLIC LIBRARY**

**MOTION TO APPROVE ANY ITEMS REMOVED FROM THE CONSENT AGENDA**

I move to approve the items previously removed from the consent agenda for discussion.

**BLOOMFIELD TOWNSHIP PUBLIC LIBRARY  
MEMORANDUM**

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**TO:** Trustees

**FROM:** Tera Moon

**DATE:** September 13, 2018

**SUBJECT:** Space Needs & Wayfinding Assessment Update

Due to the costs of renovating the lower level and restrooms and cost information regarding our Space Needs ideas, we will begin with Phase 1- moving Media - in spring, 2019. Adult Services and Youth Services have been closely analyzing their collections to prepare for this move.

Geraldine Drake, Jim Mumby, Carol Mueller, and I are giving a presentation to librarians and library workers at the Michigan Library Association annual conference on October 17, 2018 in Novi, MI. We will present the process that has brought us to this point in our Space Needs project. We will focus on communication and change management.

**BLOOMFIELD TOWNSHIP PUBLIC LIBRARY  
MEMORANDUM**

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**TO:** Trustees  
**FROM:** Tera Moon  
**DATE:** September 13, 2018  
**SUBJECT:** Strategic Plan Update

**1. Marketing**

This group continues to meet and discuss ideas and tactics for marketing the Library and its services.

**2. Tours**

Another public tour is planned for September 19, 2018 at 1:00 p.m.

**3. Staff Awareness**

The weekly Staff Huddles that this team recommended have been well-received by staff. This team also inspired regular meetings of staff who are assigned to be Seniors-in-Charge.

**4. Programming**

Having met the goal of creating a new newsletter, this team has been reviewing the Library's approach to programming. Recently the team discussed the registration process across the three public service departments that provide programs.

These investments will move us toward accomplishing our four strategic goals:

- Expand awareness, use, and support of the Library and its services.
- Further develop the highest level of customer service for Bloomfield Township residents.
- Increase use of and customer satisfaction with the Library's services and collections.
- Provide an attractive, easy-to-use, and flexible facility and grounds that meet a variety of users' needs.

# October 2018

MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY	SUNDAY
<p>1</p> <p>4:30PM Google CS First Coding with Scratch</p> <p>7PM Open Lab</p>	<p>2</p> <p>10AM Tinker Tales</p> <p>10AM Knit 'n Stitch Circle</p> <p>2PM Free Magazines from RBDigital</p> <p>2PM Microsoft Word</p>	<p>3</p> <p><b>12:15 PM Friends</b></p> <p>10AM Wee ALL Play</p> <p>4:30PM Google CS First Coding with Scratch</p>	<p>4</p> <p>10AM Mother Goose Club</p>	<p>5</p> <p>10AM Movers and Shakers</p> <p>12PM English Language Conversation Hour</p>	<p>6</p> <p>11AM Tablet Tales</p>	<p>7</p> <p>3 PM 1818-2018 Celebrate Bloomfield @ 200 presented by the Bloomfield Historical Society</p>
<p>8</p> <p>11AM Adult /Teen Sensory Storytime</p> <p>4:30PM CS -First Game Design (Grades 4-8)</p>	<p>9</p> <p>10AM Tinker Tales</p> <p>1PM Memoir Writers' Group</p> <p>3:30PM Teen Advisory Board</p> <p>6PM Introduction to Microsoft Excel</p> <p>6PM Book Chat</p>	<p>10</p> <p>10AM Wee ALL Play</p> <p>4:30PM CS -First Game Design (Grades 4-8)</p> <p>6:30PM Writers' Rendezvous</p> <p>6:30PM Family Movie Time</p>	<p>11</p> <p>10AM Mother Goose Club</p> <p>1PM Digital Download Help</p> <p>6:30PM Paperbacks &amp; Snacks</p>	<p>12</p> <p>10AM Movers and Shakers</p> <p>12PM English Language Conversation Hour</p>	<p>13</p> <p>9:30AM – 3:30PM Friends of the Library Second Saturday</p> <p>7:00 PM One World Many Stories - An International Night at the Library</p>	<p>14</p> <p>Friends of the Library SPECIAL Sunday \$5 Bag Sale! 12noon to 3:30p Everyone welcome!</p>
<p>15</p> <p>10AM Family Story Time</p> <p>1PM 30 Minute Lunchtime Book Club</p> <p>4:30PM CS -First Game Design (Grades 4-8)</p>	<p>16</p> <p>10AM Tuesday Book Club</p> <p>7PM Meet the author: Supriya Kelkar (author of Ahimsa)</p> <p><b>7PM BTPL Board of Trustees Meeting</b></p>	<p>17</p> <p><b>Gale Courses Begin</b></p> <p>10AM Wee ALL Play</p> <p>1PM Mystery Book Club</p> <p>4:30PM CS -First Game Design (Grades 4-8)</p>	<p>18</p> <p>6:30PM Art Lab</p>	<p>19</p> <p>10AM Coffee &amp;Conversation</p> <p>12PM English Language Conversation Hour</p>	<p>20</p> <p>11AM SENSEational Story Time</p> <p>2PM Computer Basics</p>	<p>21</p>
<p>22</p> <p>4:30PM CS -First Game Design (Grades 4-8)</p> <p>6PM Books in Bars at Rusty Bucket</p> <p>6:30 Book Worms</p>	<p>23</p> <p>1PM Memoir Writers' Group</p>	<p>24</p> <p>10AM Wee ALL Play</p> <p>4:30PM CS -First Game Design (Grades 4-8)</p> <p>6:30PM Writers' Rendezvous</p> <p>6:30PM Pumpkin Painting</p>	<p>25</p> <p>10AM Eleanor's Book Club</p> <p>6PM Internet Security</p> <p>6PM My First Book Group</p>	<p>26</p> <p>2PM English Language Conversation Hour</p>	<p>27</p>	<p>28</p>
<p>29</p> <p>4:30PM CS -First Game Design (Grades 4-8):30PM</p>	<p>30</p> <p>6PM Introduction To Social Networking</p>	<p>31</p> <p>10AM Wee ALL Play</p>				