

Bloomfield Township Public

**Library**

**Bloomfield Township Public Library  
Board of Trustees**

Library Board Meeting  
**September 17, 2019**  
7:00 p.m.  
John Rumsey Board Room

Trustees:

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

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

Director:

Carol Mueller

[muellerc@btpl.org](mailto:muellerc@btpl.org)

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 17, 2019  
7:00 p.m.

<b><u>#</u></b>	<b><u>NUMBERED ITEMS</u></b>	<b><u>DATE DELIVERED</u></b>
1	Agenda	9/13/2019
2a	Request to remove items from the Consent Agenda for Discussion	9/13/2019
2b	Motion to approve the order of items for the regular and consent agendas	9/13/2019
5	Motion to approve remaining Consent Agenda items 6-8d	9/13/2019
6	Regular Board Meeting Minutes of 8/20/2019	9/13/2019
6a	Special Public Budget Meeting Minutes of 8/20/2019	9/13/2019
7a	Cash Disbursements	9/13/2019
7b	Revenues/Expenditures Budget Report	9/13/2019
7c	Energy Report	9/13/2019
8a	President's Report– no report	
8b	Director's Report	9/13/2019
8c	Art Committee –no report	
8c	Bloomfield Township Liaison – no report	
8c	Building and Grounds Committee—9/12/2019	9/13/2019
8c	Cranbrook –no report	
8c	Development Committee – 8/29/2019	9/13/2019
8c	Finance Committee – 9/10/2019	9/13/2019
8c	Friends of the Library Liaison – no report	
8c	Jeanette P. Myers Scholarship Committee – no report	
8c	Investment Committee – no report	
8c	Personnel Committee	
8c	Policy Committee –9/5/2019	9/13/2019
11a	Audit Presentation – Alan Panter, Yeo & Yeo	9/13/2019
11b	Commons Area – Phase Three Proposal	9/13/2019
13	Motion to approve any items removed from the Consent Agenda	9/13/2019
<b><u>UNNUMBERED ITEMS</u></b>		<b><u>DATE DELIVERED</u></b>
	Strategic Plan Update	9/13/2019
	Space Needs and Wayfinding Update	9/13/2019
	Calendar	9/13/2019

AGENDA  
BLOOMFIELD TOWNSHIP PUBLIC LIBRARY  
BOARD OF TRUSTEES  
Tuesday, September 17, 2019  
**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 20, 2019
- 6a. Public Budget Hearing meeting minutes of August 20, 2019
7. Budget
  - a. Cash Disbursements
  - b. Monthly Revenues & Expenditures
  - c. Energy Report
8. Written Reports:
  - a. President:
    - \* Judy Lindstrom
  - 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
  - b. Commons Area – Phase Three
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 15, 2019
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**

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Bloomfield Township Public Library  
Oakland County, Michigan  
**Tuesday, August 20, 2019**

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At 7:25 p.m. the Regular Meeting of the Bloomfield Township Public Library Board of Trustees was called to order by President Judy Lindstrom.

Present: Trustees: Tom Deska, Sandra Edwards, Grant Gerhart, Eli Greenbaum, Judy Lindstrom

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

Guests: Anna Pelepchuk, Circulation Department Head and Staff Organization Committee Representative (SOC)

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Upon discussion, a motion was made by Eli Greenbaum seconded by Sandy Edwards **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, and Lindstrom*

*Nays: None*

**MOTION CARRIED**

**President's Verbal Report:**

President Judy Lindstrom thanked Tera Moon for taking minutes and getting refreshments. Judy also thanked the Road Commission of Oakland County for repaving Timberlake Road – it is much improved.

**Director's Verbal Report:**

Director Carol Mueller gave an update about the three big building projects. Furniture has been moved out of the vending café and into the new Commons space. It is a hub of activity. A patron commented that the new area is marked by “the kindness of others” and that there is a wonderful energy. Some are not enjoying the changes but it is hoped that once the Commons is complete their minds will be changed. The lobby floor project has some new aspects to be discussed during this meeting under Other. The roof project will start this week.

Carol mentioned how lovely the gardens are right now.

Carol shared that the annual report will be sent to our elected officials as per Sandy Edward's suggestion. A letter is prepared and will be sent along with it.

Carol shared sad news of a longtime library staff person, Jae Stepanian, who passed away last week.

Carol reported that a patron wrote a thank you letter to the library for allowing her to use it as the setting for wedding photos. Two other letters were read that thanked the library and remarked how wonderful it is.

Judy asked about the temporary road leading from Telegraph Road installed for the roof project. Carol answered that this is to minimize the ruts and other damage caused by roofing equipment. Judy also mentioned that if the library plants native milkweed in our gardens the library could receive a federal designation that it supports monarch butterflies.

Eli Greenbaum commented on some patron comments that are very negative regarding spending in the library. He is disturbed that these patrons didn't sign their name. Grant Gerhart also mentioned that he was troubled by some patron comments that the furniture is a hodge-podge. Director Mueller remarked that the Commons is not a final plan at this moment. Eli Greenbaum remarked that we should think of it as a furniture showroom floor. Grant Gerhart is concerned about the density of furniture, trying to maximize floor space use while balancing patron use.

#### **REGULAR AGENDA:**

##### ***Call to the Public:***

Anna Pelepchuk, representing the SOC, reported that the Library Holiday Party will be held at Pallazo di Bocci, in Lake Orion, on December 8, 2019. SOC is finalizing plans and getting invitations ready. Anna thanked Carol for allowing staff to dress casually during the month of August while construction projects challenge staff's work.

#### **UNFINISHED BUSINESS:**

No unfinished business.

#### **NEW BUSINESS:**

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

Director Mueller presented the proposed 2020 calendar which includes eleven total days closed to the public and two early closings. The two evenings the Library closes early in 2020 are Thanksgiving Eve on Wednesday, November 25 and on New Year's Eve on Thursday, December 31 in 2019. The Library closes at 5:30pm on these two days.

Upon discussion, a motion was made by Eli Greenbaum, seconded by Grant Gerhart **TO APPROVE THE PROPOSED 2020 LIBRARY CALENDAR OF HOLIDAYS AND CLOSINGS AS PRESENTED.**

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

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

*Nays: None*

**MOTION PASSED**

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



No items removed

### **OTHER:**

Sandy Edwards reported on the August 7 Friends meeting. The Friends reviewed a new wish list from the library staff and administration. Their August sale was very successful. The Friends are hosting meetings for members to review new ideas and improvements. Eve Parsons is the marketing representative and has established a Facebook page for the Friends, created business cards, and accomplished other marketing-related tasks. National Friends of the Library Week is October 20-26, 2019. Sandy suggested perhaps a poster or some other kind of thank-you directed to the Friends. The next Friends Board meeting is on Wednesday, September 4.

Judy Lindstrom reported that plans are underway to create a garden in memory of Virginia Smith. Jim Slezinski of Goldner Walsh has drafted a plan and plant suggestions. Judy asked the board for their support for Judy and Carol to continue to work with Jim to refine the plan.

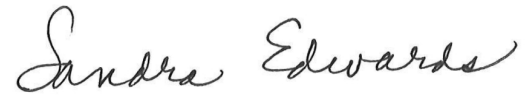
Judy reviewed the upcoming meetings. The Development Committee (all Trustees) meets August 29 at 11 a.m. The Policy Committee (Eli Greenbaum & Sandy Edwards) meets September 5 at 11 a.m. The Finance Committee (Sandy Edwards & Joan Luksik) meets September 10 at 11 a.m. The Building & Grounds Committee (all Trustees) meets on September 12 at 11 a.m.

The next regular monthly meeting of the Board of Trustees will be Tuesday, September 17 at 7 p.m.

Carol reported that when the tile was removed from the lobby, three joints were found in the concrete slab. These joints are a result of previous building improvements projects and represent where the old and new buildings meet. Artisan Tile recommends that expansion joints are created where these joints exist in order to allow the building to settle and shift without causing cracks in the tile. The previous tile was smaller and didn't have the concern for cracking like the larger tile we have chosen. The expansion joint is a similar color to the grout and will not be highly noticeable. Carol shared a floor plan showing the joints. One option is to proceed as originally planned. This is not recommended. The second option is to proceed as planned and then cut a straight line joint through the tile to be filled with the special expansion joint. The third option is to install the tile on the diagonal as originally planned but also install a Schluter mat under the tile. The Schluter mat allows the tile to "float". This increases the price of the floor, but there is money available. The fourth option is to abut the tile to the carpet line which will make the grout lines run more parallel to the joint and then install the expansion joint. A fifth option is a totally new pattern. The group walked to the lobby to review the options. Carol offered to call Ann Dilcher who was standing by to take a question if necessary. Judy suggested removing the fifth option and debate between three and four. The Trustees called Ann Dilcher and asked her questions about the three options, the Schluter mat, and the grout expansion joint. Ann will find out if the Schluter mat changes the warranty or adds more risk and will contact Carol with the answers. Carol will follow up with the Trustees when answers are presented. Judy recommended having a plan A and plan B. After an informal vote around the table, design three was designated plan A, as long as Artisan Tile is confident that there is no additional risk of cracks.

At 8:47 p.m. President Lindstrom adjourned the meeting.

Submitted by:

A handwritten signature in cursive script that reads "Sandra Edwards". The signature is written in black ink and is positioned to the right of the "Submitted by:" text.

Sandra Edwards, 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 20, 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 20, 2019. The Meeting was called to order by President Judy Lindstrom at 7:00 p.m., following the Jeanette P. Myers Scholarship presentation.

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

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

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

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***Presentation and Discussion of Preliminary Budget, Fiscal Year April 1, 2020- March 31, 2021.***

Judy Lindstrom thanked Sandi Bird and all library staff who contributed to preparing the budget.

Library Director Carol Mueller is happy to present a sound budget which allows us to complete many necessary projects. Director Mueller reviewed five amendments to the FY 2019-2020 budget. Director Mueller gave an overview on the FY 2020-2021 preliminary budget. Carol Mueller thanked Finance Coordinator Sandi Bird for her hard work preparing the preliminary budget. The final budget for FY 2020-2021 will be approved in March 2020.

Call to the Public: no comment

**Motion to Approve the Preliminary Fiscal Year 2020-2021 General Fund Budget and Tax Levy:**

Upon review and discussion of the preliminary General Fund Budget and Tax Levy, a motion was made by Sandy Edwards, seconded by Eli Greenbaum.

**TO APPROVE THE PRELIMINARY PROPOSED GENERAL FUND BUDGET , AS ATTACHED, FOR FISCAL YEAR APRIL 1, 2020 - MARCH 31, 2021, IN THE AMOUNT OF \$7,975,274 FOR THE ANTICIPATED REVENUES AND \$7,955,603 FOR THE ANTICIPATED EXPENDITURES FOR THE SUPPORT AND MAINTENANCE OF BLOOMFIELD TOWNSHIP PUBLIC LIBRARY FOR THAT FISCAL YEAR.**

**TO APPROVE ON A FUNCTIONAL AND TOTAL FUND BASIS THE AMENDED GENERAL FUND BUDGET, FOR THE CURRENT FISCAL YEAR APRIL 1, 2019 - MARCH 31, 2020, , IN THE AMOUNT OF \$7,736,628 FOR THE ANTICIPATED REVENUES AND \$10,120,601 FOR THE ANTICIPATED EXPENDITURES FOR THE SUPPORT AND MAINTENANCE OF BLOOMFIELD TOWNSHIP PUBLIC LIBRARY FOR THAT FISCAL YEAR.**

**THERE IS A PLANNED USE OF FUND BALANCE FOR CAPITAL PROJECTS, INCLUDING ROOF REPLACEMENT & SPACE NEEDS PROJECTS**

**THAT THE APPROVED GENERAL FUND BUDGET AND TAX LEVY FOR FISCAL YEAR APRIL 1, 2020 - MARCH 31, 2021 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, and Lindstrom*

*Nays: None*

**MOTION CARRIED**

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

Upon review and discussion of the preliminary General Fund Budget, a motion was made by Grant Gerhart, seconded by Eli Greenbaum.

**Motion to Approve the Preliminary Fiscal Year 2020-2021 Gift Fund Budget:**

Upon review and discussion of the Preliminary Gift Fund Budget for FY 2020-2021, a motion was made by Tom Deska, seconded by Grant Gerhart:

**TO APPROVE THE PRELIMINARY GIFT FUND BUDGET, AS ATTACHED, FOR FISCAL YEAR APRIL 1, 2020 - MARCH 31, 2021 IN THE AMOUNT OF \$700 FOR THE ANTICIPATED REVENUES AND \$162,195 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, and Lindstrom*

*Nays: None*

**MOTION CARRIED**

The meeting adjourned at 7:21 p.m.

Submitted by:

A handwritten signature in cursive script that reads "Sandra Edwards".

Sandra Edwards, Secretary

## BLOOMFIELD TOWNSHIP PUBLIC LIBRARY

### Cash Disbursements Comments September, 2019

#### **New Vendors:**

CEI Michigan LLC is a new vendor for library roof work.

Obed Succari is a new vendor for a library concert.

Roxanna Zuniga is a new vendor for a library program.

#### **General Fund Advance**

- Check #19942 payable to Summit Electric, Inc. in the amount of \$4,702.50 was payment for electrical repairs on July 4, 2019.

#### **General Fund**

- Check #19953 payable to AECOM Great Lakes, International in the amount of \$11,400.00 was payment for interior design services and space planning – phase 2.
- Check #19954 payable to American Library Association in the amount of \$775.00 was payment for the Library's membership and one professional membership.
- Check #19957 payable to Bloomfield Township in the amount of \$253,660.66 was payment for two payrolls including FICA, HRA contributions, pension, etc., as usual.
- Check #19960 payable to CEI Michigan LLC in the amount of \$444,472.34 was payment for 30% of roof work completed as of August 30, 2019.
- Check #19964 payable to Frank Rewold and Son, Inc. in the amount of \$137,844.13 was payment for 60% of completion of the lobby floor project.
- Check #19970 payable to Landscape Construction LLC in the amount of \$12,000.00 was payment for library terrace and portico paver repair and sealing.

- Check #19977 payable to Quinn Evans Architects in the amount of \$5,575.25 was payment for the roof project and lobby floor project construction administration.
- Check #19982 payable to The Library Network in the amount of \$1,257.08 was payment for a new library computer.

### **Gift Fund**

- Check #5082 payable to Indiana University in the amount of \$250.00 is payment for a Myers Scholarship for Erin Geiselman.
- Check #5084 payable to the University of Michigan in the amount of \$775.00 is payment for a Myers Scholarship for Katarina Moore.

**BLOOMFIELD TOWNSHIP PUBLIC LIBRARY**

**CHECK REGISTERS**

**FOR THE MONTH OF AUGUST 2019**

<b>Check #</b>	<b>Date</b>	<b>Payee</b>	<b>Cash Account</b>	<b>Amount</b>
<b>General Fund</b>				
<b>ADVANCE CHECKS:</b>				
19926	8/14/19	CONSUMERS ENERGY	106.01	11,965.87
19927	8/14/19	Brooke Hoskins	106.01	93.96
19928	8/14/19	Laura Kraly	106.01	144.71
19929	8/14/19	Jennifer Taggart	106.01	66.12
19930	8/20/19	XFINITY	106.01	158.09
19931	8/20/19	FLAGSTAR BANK	106.01	6,337.71
19932	8/20/19	Nicole Gillies	106.01	17.78
19933	8/20/19	VERIZON WIRELESS	106.01	204.92
19934	8/27/19	AMAZON.COM	106.01	1,603.86
19935	8/27/19	VOID	106.01	
19936	8/27/19	VOID	106.01	
19937	8/27/19	Patricia Ballard	106.01	27.28
19938	8/27/19	PETTY CASH - BTPL	106.01	153.52
19939	8/27/19	DTE ENERGY	106.01	24,712.62
19940	8/27/19	Tera Moon	106.01	119.29
19941	8/27/19	PRINCIPAL LIFE INS CO-SBD GRANDE ISLAND	106.01	780.85
19942	8/27/19	SUMMIT ELECTRIC, INC.	106.01	4,702.50
19943	8/27/19	VIGILANTE SECURITY	106.01	1,950.00
19944	8/27/19	Paul Zink	106.01	12.30
19945	9/3/19	AT&T	106.01	157.25
19946	9/3/19	AT&T	106.01	796.68
19947	9/3/19	Elizabeth Clauder	106.01	47.94
19948	9/3/19	CONSUMERS ENERGY	106.01	3,759.25
19949	9/3/19	PACIFIC TELEMAGEMENT SERVICES	106.01	78.00
19950	9/3/19	T MOBILE	106.01	29.40
19951	9/3/19	Karrie Yukon	106.01	32.44
Total				<u>57,952.34</u>
<b>REGULAR CHECKS:</b>				
19952	9/5/19	ABDO-SPOTLIGHT-MAGIC WAGON	106.01	273.30
19953	9/5/19	AECOM GREAT LAKES, INC.	106.01	11,400.00
19954	9/5/19	AMERICAN LIBRARY ASSOCIATION	106.01	775.00
19955	9/5/19	APPLIED IMAGING	106.01	585.92
19956	9/5/19	BAKER & TAYLOR, INC.	106.01	7,758.70
19957	9/5/19	BLOOMFIELD TOWNSHIP	106.01	253,660.66
19958	9/5/19	BOOKPAGE	106.01	864.00
19959	9/5/19	BUTZEL LONG	106.01	97.50
19960	9/5/19	CEI MICHIGAN LLC	106.01	444,472.34
19961	9/5/19	CENGAGE LEARNING/GALE	106.01	633.41
19962	9/5/19	JIM CRAFT	106.01	100.00
19963	9/5/19	DEMCO, INC.	106.01	61.19
19964	9/5/19	FRANK REWOLD AND SON, INC.	106.01	137,844.13
19965	9/5/19	GAYLORD BROTHERS, INC.	106.01	159.99
19966	9/5/19	GREAT OAKS MAINTENANCE	106.01	1,500.00
19967	9/5/19	HEALEY FIRE PROTECTION, INC	106.01	2,820.00
19968	9/5/19	INGRAM LIBRARY SERVICES	106.01	228.34
19969	9/5/19	J. APPLESEED	106.01	143.60
19970	9/5/19	LANDSCAPE CONSTRUCTION L.L.C.	106.01	12,000.00
19971	9/5/19	MICROMARKETING LLC	106.01	601.71
19972	9/5/19	MIDWEST TAPE	106.01	5,460.41
19973	9/5/19	NICHOLS/NETWORK SERVICES CO	106.01	750.78
19974	9/5/19	OVERDRIVE	106.01	9,441.48
19975	9/5/19	PENGUIN RANDOM HOUSE LLC	106.01	64.50
19976	9/5/19	PROFESSIONAL ENGINEERING ASSOC., INC.	106.01	800.00
19977	9/5/19	QUINN EVANS ARCHITECTS	106.01	5,575.25
19978	9/5/19	RECORDED BOOKS, LLC	106.01	41.60
19979	9/5/19	TRACI ROMEO	106.01	350.00
19980	9/5/19	ROURKE EDUCATIONAL MEDIA	106.01	807.00
19981	9/5/19	S & S WORLDWIDE, INC.	106.01	193.43
19982	9/5/19	THE LIBRARY NETWORK	106.01	1,257.08



**BLOOMFIELD TOWNSHIP PUBLIC LIBRARY**

**CHECK REGISTERS**

**FOR THE MONTH OF AUGUST 2019**

<b>Check #</b>	<b>Date</b>	<b>Payee</b>	<b>Cash Account</b>	<b>Amount</b>
19983	9/5/19	THOMSON REUTERS	106.01	5.61
19984	9/5/19	UNIQUE MANAGEMENT SERVICES, INC.	106.01	304.30
19985	9/5/19	WALLACEBURG BOOKBINDING & MFG	106.01	184.00
19986	9/5/19	WORLD BOOK, INC.	106.01	2,307.90
19987	9/5/19	BRUCE ZELLERS	106.01	100.00
19988	9/5/19	ROXANA ZUNIGA	106.01	100.00
Total				<u>903,723.13</u>

**Gift Fund**

**ADVANCE CHECKS:**

5081	8/20/19	FLAGSTAR BANK	102.03	28.72
5082	8/27/19	AMAZON.COM	102.03	2,139.31
5083	8/27/19	INDIANA UNIVERSITY	102.03	250.00
5084	8/27/19	UNIV OF MICH-DEARBORN	102.03	<u>775.00</u>
Total				<u>3,193.03</u>

**REGULAR CHECKS:**

5085	9/5/19	MATTHEW BALL	102.03	400.00
5086	9/5/19	OBED SUCCARI	102.03	<u>900.00</u>
Total				<u>1,300.00</u>

**Bloomfield Township Public Library  
FY 2019-2020 General Fund Budget**

**7b**

PRESENTED: SEPTEMBER 17, 2019      FOR THE MONTH OF: AUGUST, 2019

		2019-2020	2019-2020			Five Months	42%
ACCOUNT	ACCOUNT	ADOPTED BUDGET	AMENDED BUDGET	REVENUE/EXPENSE	REVENUE/	% OF	
NUMBER	NAME	AS OF	AS OF	CURRENT	EXPENSE	BUDGET	
		MARCH 19, 2019	AUGUST 20, 2019	MONTH	YTD	YTD	VARIANCE
<b><u>Revenues</u></b>							
410.01	<b>Taxes</b>	<b>\$7,310,390</b>	<b>\$7,434,405</b>	<b>(\$57)</b>	<b>(\$1,580)</b>	<b>-0.02%</b>	<b>(\$7,435,985)</b>
420.01	<b>Penal Fines</b>	<b>\$84,528</b>	<b>\$84,528</b>	<b>\$0</b>	<b>\$87,723</b>	<b>103.78%</b>	<b>\$3,195</b>
422.01	<b>State Aid</b>	<b>\$28,491</b>	<b>\$28,491</b>	<b>\$0</b>	<b>\$32,919</b>	<b>115.54%</b>	<b>\$4,428</b>
430.01	<b>Circulation Fines &amp; Fees</b>	<b>\$85,000</b>	<b>\$85,000</b>	<b>\$7,094</b>	<b>\$34,437</b>	<b>40.51%</b>	<b>(\$50,563)</b>
	<b>Charges for Services</b>	<b>\$14,738</b>	<b>\$14,738</b>	<b>\$638</b>	<b>\$4,685</b>	<b>31.79%</b>	<b>(\$10,053)</b>
	<b>Investment earnings</b>	<b>\$67,150</b>	<b>\$75,000</b>	<b>\$38,262</b>	<b>\$147,290</b>	<b>196.39%</b>	<b>\$72,290</b>
	<b>Miscellaneous</b>	<b>\$14,466</b>	<b>\$14,466</b>	<b>\$222</b>	<b>\$8,894</b>	<b>61.48%</b>	<b>(\$5,572)</b>
<b>Total Revenues</b>		<b>\$7,604,763</b>	<b>\$7,736,628</b>	<b>\$46,160</b>	<b>\$314,367</b>	<b>4.06%</b>	<b>(\$7,422,261)</b>
<b><u>Expenditures</u></b>							
	<b>Personnel</b>	<b>\$4,165,303</b>	<b>\$4,310,143</b>	<b>\$253,384</b>	<b>\$1,635,568</b>	<b>37.95%</b>	<b>(\$2,674,575)</b>
	<b>Library Services</b>	<b>\$870,134</b>	<b>\$849,839</b>	<b>\$34,492</b>	<b>\$289,990</b>	<b>34.12%</b>	<b>(\$559,849)</b>
	<b>Facilities &amp; Equipment</b>	<b>\$994,137</b>	<b>\$969,137</b>	<b>\$51,769</b>	<b>\$373,390</b>	<b>38.53%</b>	<b>(\$595,747)</b>
	<b>Other Operating Expenditures</b>	<b>\$3,133,364</b>	<b>\$3,991,482</b>	<b>\$622,257</b>	<b>\$967,982</b>	<b>24.25%</b>	<b>(\$3,023,500)</b>
<b>Total Expenditures</b>		<b>\$9,162,938</b>	<b>\$10,120,601</b>	<b>\$961,902</b>	<b>\$3,266,931</b>	<b>32.28%</b>	<b>(\$6,853,670)</b>
Fund Balance - Beginning		\$11,933,661	\$11,933,661		\$11,933,661		
Net revenue (expenditure)		(\$1,558,175)	(\$2,383,973)		(\$2,952,564)		
Fund Balance - Ending		\$10,375,486	\$9,549,688		\$8,981,097		

Amendments to the budget:  
None

Changes made to the line items:  
None

**Fund Balance Designations**

Nonspendable-Prepaid Expense	\$43,630	\$43,630
Committed Fund Balance (is 8-months of operational expenditures amount)	\$4,170,392	\$4,170,392
Assigned Fund Balance (is \$481,999 the 3/31/19 compensated absences accrual, plus \$2,940,000 the 12/18/18 60% OPEB obligation plus \$2,639,465 for capital improvements)	\$6,061,464	\$5,235,666
Unassigned Fund Balance (is the unplanned emergency amount)	\$100,000	\$100,000

Bloomfield Township Public Library  
**FY 2019-2020 Gift Fund Budget**

PRESENTED: SEPTEMBER 17, 2019    FOR THE MONTH OF: AUGUST, 2019

Five Months 42%

ACCOUNT NUMBER	ACCOUNT NAME	2019-2020 ADOPTED BUDGET AS OF MAR 19, 2019	2019-2020 AMENDED BUDGET AS OF SEPT 17, 2019	REVENUE/ EXPENSE CURRENT MONTH	REVENUE/ EXPENSE YTD	% OF BUDGET YTD	VARIANCE
	<b><u>Revenues</u></b>						
	Gift Income	\$500	\$30,512	\$847	\$30,512	100.00%	\$0
454.03	Investment Earnings	\$200	\$200	\$14	\$70	35.17%	(\$130)
460.03	Miscellaneous Revenue	\$0	\$5	\$0	\$5	100.00%	\$0
	<b>Total Revenues</b>	<b>\$700</b>	<b>\$30,716</b>	<b>\$861</b>	<b>\$30,587</b>	<b>99.58%</b>	<b>(\$130)</b>
	<b><u>Expenditures</u></b>						
	Library Services	\$50,389	\$67,958	\$2,184	\$15,627	22.99%	(\$52,332)
	Facilities & Equipment	\$22,360	\$30,835	\$1,284	\$7,211	23.39%	(\$23,624)
	Other Operating Expenditures	\$89,446	\$93,418	\$1,025	\$4,907	5.25%	(\$88,510)
	<b>Total Expenditures</b>	<b>\$162,195</b>	<b>\$192,211</b>	<b>\$4,493</b>	<b>\$27,745</b>	<b>14.43%</b>	<b>(\$164,466)</b>
	Fund Balance - Beginning	\$161,695	\$161,695		\$178,428		
	Net revenue (expenditures)	(\$161,495)	(\$161,495)		\$2,841		
	Fund Balance - Ending	\$200	\$200		\$181,269		

**Bloomfield Township Public Library**  
**Asset Allocation Summary**  
**August 2019**

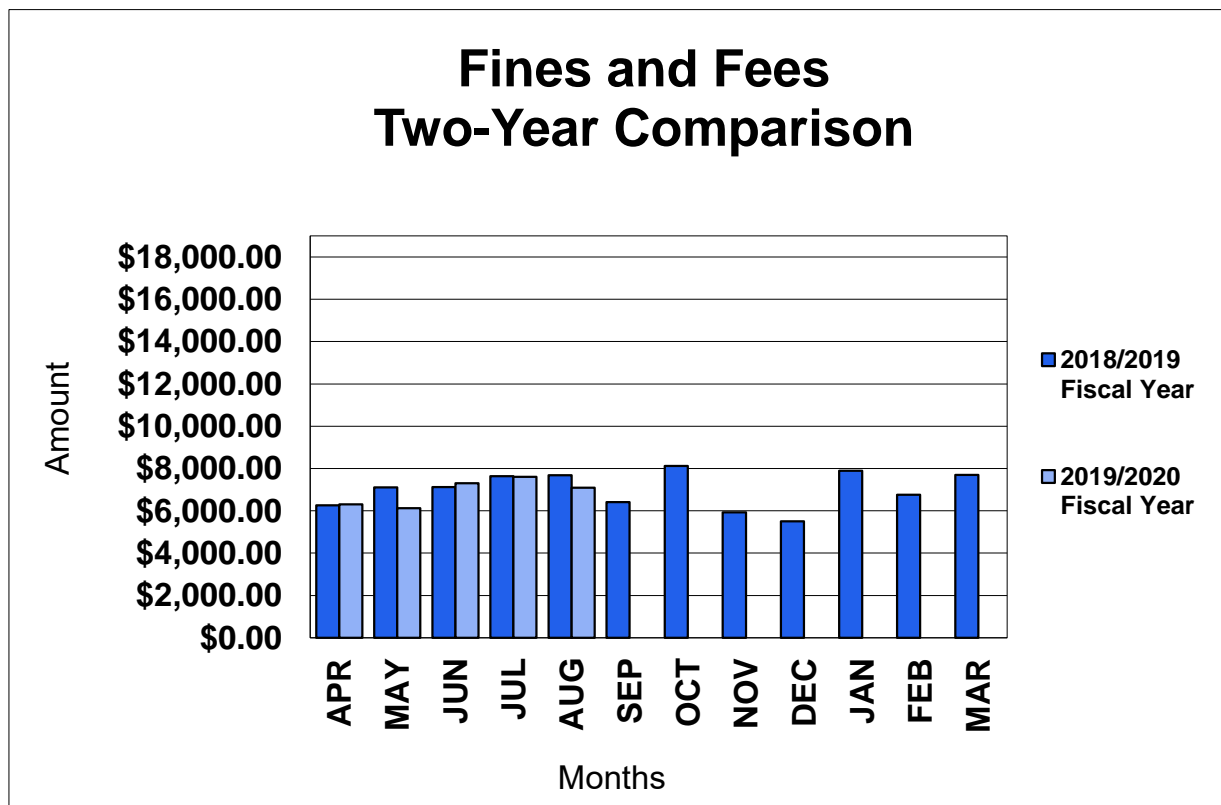
Fund	Type	Annual Yield	Date	Amount on Hand
<b>General Fund</b>				
	5th 3rd Checking (Ecommerce)	0.00%	8/31/2019	\$66,142.04
	Flagstar Public Funds Savings	1.40%	8/31/2019	\$227,943.41
	Flagstar Premier Public Entities Checking	0.70%	8/31/2019	\$9,316.20
	RBC Capital Cash/Money Market	0.88%	8/31/2019	\$2,057.11
	RBC Capital - Investments	2.89%	8/31/2019	\$9,572,862.80
<b>Total General Fund</b>				<b>\$9,812,179.52</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%	8/31/2019	\$108,714.09
	Huntington CD (Charnov gift) - matures 02/04/2020	2.20%	8/31/2019	\$50,000.00
	Fifth Third Bank Business Standard Checking	0.00%	8/31/2019	\$9,488.81
<b>Total Gift Fund</b>				<b>\$168,202.90</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 2/2019</i>	
Jeanette P. Myers Memorial Scholarship Fund	12/31/2018	\$13,784.00	
Yvonne T. Atkinson Fund	12/31/2018	\$27,556.00	
Lawrence Smith and Isabel Francis Smith Challenge Grant Fund	12/31/2018	\$31,369.39	
BTPL Endowment Fund	12/31/2018	\$34,093.61	
Fair Radom Garden Endowment Fund	12/31/2018	\$14,657.00	
BTPL Director's Legacy Fund	12/31/2018	\$15,690.00	
<b>Total CFSEM holdings</b>		<b>\$137,150.00</b>	

## FINES AND FEES - TWO-YEAR COMPARISON

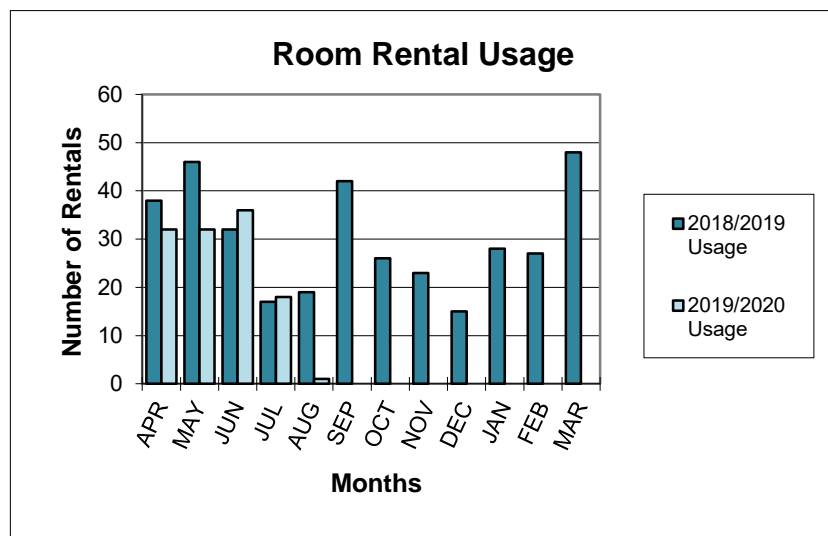
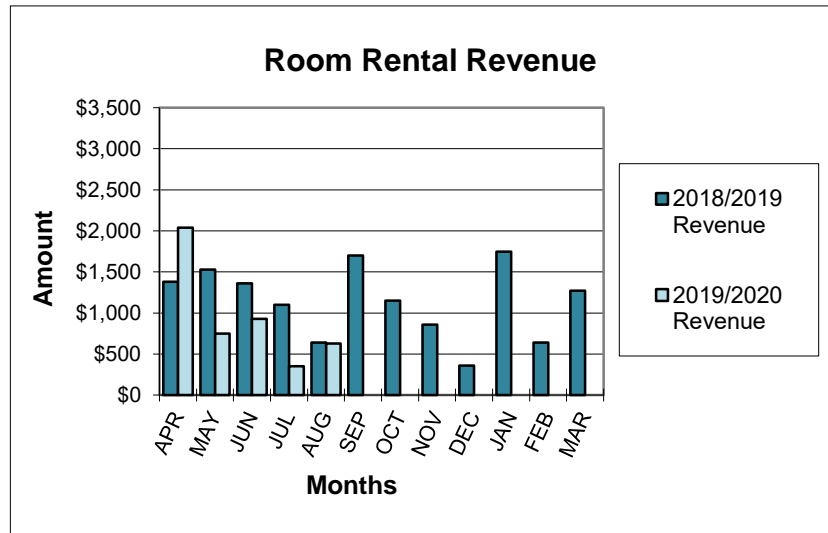
Month	2018/2019 Fiscal Year	2019/2020 Fiscal Year	Difference
APR	\$6,256.90	\$6,301.13	\$44.23
MAY	\$7,103.51	\$6,121.84	(\$981.67)
JUN	\$7,120.68	\$7,306.12	\$185.44
JUL	\$7,638.21	\$7,613.65	(\$24.56)
AUG	\$7,679.75	\$7,094.04	(\$585.71)
SEP	\$6,412.82		(\$6,412.82)
OCT	\$8,128.01		(\$8,128.01)
NOV	\$5,927.20		(\$5,927.20)
DEC	\$5,503.01		(\$5,503.01)
JAN	\$7,894.37		(\$7,894.37)
FEB	\$6,757.39		(\$6,757.39)
MAR	\$7,705.05		(\$7,705.05)
			YTD Difference
TOTAL	<u>\$84,126.90</u>	<u>\$34,436.78</u>	<u>(\$49,690.12)</u>



## ROOM RENTAL - TWO-YEAR COMPARISON

7b

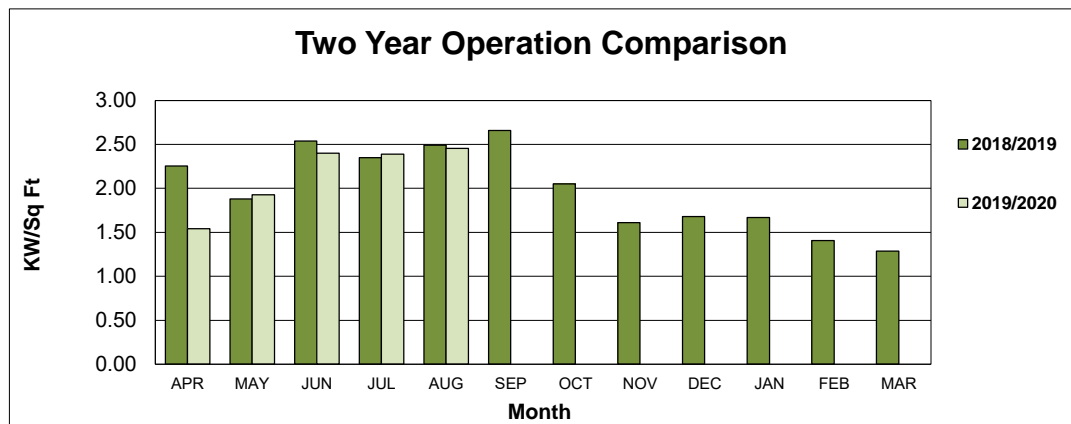
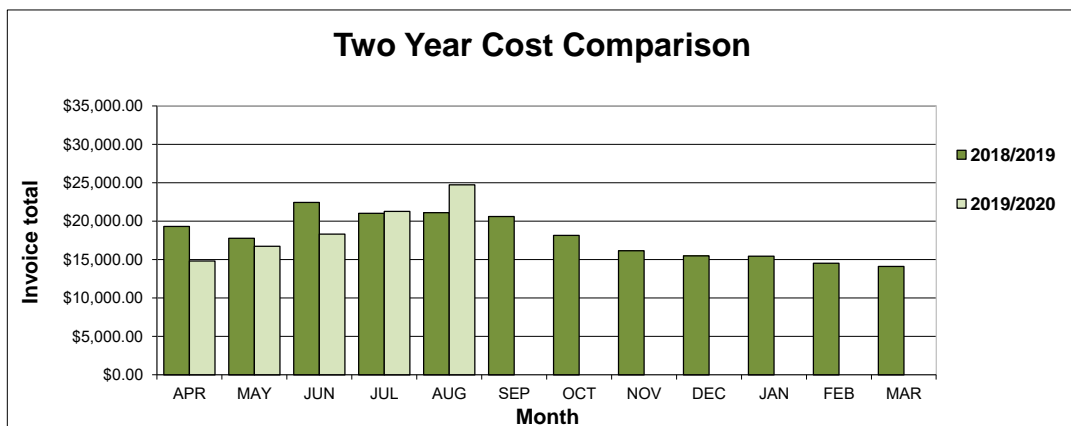
<u>Month</u>	2018/2019 <u>Revenue</u>	2019/2020 <u>Revenue</u>	<u>Difference</u>	2018/2019 <u>Usage</u>	2019/2020 <u>Usage</u>	<u>Month</u>
APR	\$1,380.00	\$2,040.00	\$660.00	38	32	APR
MAY	\$1,530.00	\$750.00	(\$780.00)	46	32	MAY
JUN	\$1,360.00	\$930.00	(\$430.00)	32	36	JUN
JUL	\$1,100.00	\$350.00	(\$750.00)	17	18	JUL
AUG	\$640.00	\$630.00	(\$10.00)	19	1	AUG
SEP	\$1,700.00		(\$1,700.00)	42		SEP
OCT	\$1,150.00		(\$1,150.00)	26		OCT
NOV	\$860.00		(\$860.00)	23		NOV
DEC	\$360.00		(\$360.00)	15		DEC
JAN	\$1,746.00		(\$1,746.00)	28		JAN
FEB	\$640.00		(\$640.00)	27		FEB
MAR	\$1,270.00		(\$1,270.00)	48		MAR
			YTD Difference			
TOTAL	\$13,736.00	\$4,700.00	(\$9,036.00)	361	119	



## Bloomfield Township Public Library Electricity Analysis

Building Area = 101,023 Sq ft.

TWO YEAR COST COMPARISON				CURRENT YEAR OPERATION					
Month	2018/2019	2019/2020	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	\$19,326.66	\$14,799.82	(\$4,526.84)	155,540	\$0.10	216.03	1.54	\$20.56	\$0.15
MAY	\$17,765.47	\$16,714.85	(\$1,050.62)	194,600	\$0.09	261.56	1.93	\$22.47	\$0.17
JUN	\$22,441.79	\$18,297.56	(\$4,144.23)	242,620	\$0.08	336.97	2.40	\$25.41	\$0.18
JUL	\$21,003.42	\$21,263.38	\$259.96	241,290	\$0.09	324.31	2.39	\$28.58	\$0.21
AUG	\$21,106.71	\$24,712.62	\$3,605.91	247,870	\$0.10	333.16	2.45	\$33.22	\$0.24
SEP	\$20,598.04		(\$20,598.04)		#DIV/0!	0.00	0.00	\$0.00	\$0.00
OCT	\$18,134.07		(\$18,134.07)		#DIV/0!	0.00	0.00	\$0.00	\$0.00
NOV	\$16,157.32		(\$16,157.32)		#DIV/0!	0.00	0.00	\$0.00	\$0.00
DEC	\$15,467.14		(\$15,467.14)		#DIV/0!	0.00	0.00	\$0.00	\$0.00
JAN	\$15,419.20		(\$15,419.20)		#DIV/0!	0.00	0.00	\$0.00	\$0.00
FEB	\$14,539.23		(\$14,539.23)		#DIV/0!	0.00	0.00	\$0.00	\$0.00
MAR	\$14,091.82		(\$14,091.82)		#DIV/0!	0.00	0.00	\$0.00	\$0.00
	YTD Difference								
TOTAL	\$216,050.87	\$95,788.23	(\$120,262.64)						



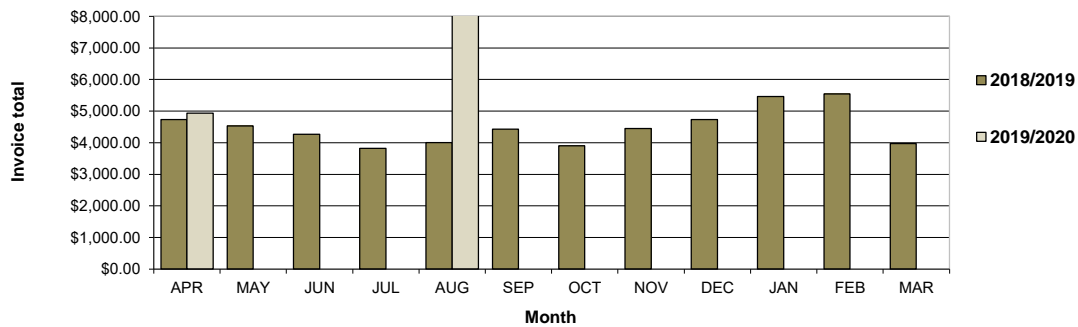
## Bloomfield Township Public Library Natural Gas Analysis

Building Area = 101,023

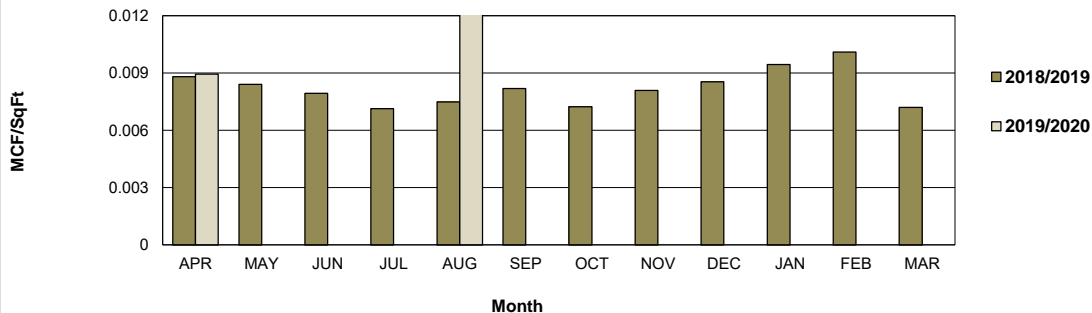
1 Cu. Ft. = 1000 BTU

TWO YEAR COST COMPARISON				OPERATION						
Month	2018/2019	2019/2020	Difference	MCF	COST/MCF	HOURS (24 x no. days per month)	MCF/HR	MCF/SqFt	\$/HR	\$/SqFt
APR	\$4,735.91	\$4,934.17	\$198.26	903.6	\$5.46	720	1.26	0.009	6.85	0.048
MAY	\$4,527.01	\$0.00	(\$4,527.01)		#DIV/0!	744	0.00	0.000	0.00	0.000
JUN	\$4,270.19	\$0.00	(\$4,270.19)		#DIV/0!	720	0.00	0.000	0.00	0.000
JUL	\$3,820.68	\$0.00	(\$3,820.68)		#DIV/0!	744	0.00	0.000	0.00	0.000
AUG	\$4,002.67	\$15,725.12	\$11,722.45	3102.8	\$5.07	744	4.17	0.031	21.14	0.153
SEP	\$4,426.73		(\$4,426.73)		#DIV/0!	720	0.00	0.000	0.00	0.000
OCT	\$3,905.80		(\$3,905.80)		#DIV/0!	744	0.00	0.000	0.00	0.000
NOV	\$4,449.79		(\$4,449.79)		#DIV/0!	720	0.00	0.000	0.00	0.000
DEC	\$4,727.64		(\$4,727.64)		#DIV/0!	744	0.00	0.000	0.00	0.000
JAN	\$5,466.10		(\$5,466.10)		#DIV/0!	744	0.00	0.000	0.00	0.000
FEB	\$5,540.36		(\$5,540.36)		#DIV/0!	696	0.00	0.000	0.00	0.000
MAR	\$3,977.14		(\$3,977.14)		#DIV/0!	744	0.00	0.000	0.00	0.000
			YTD Difference							
TOTAL	\$53,850.02	\$20,659.29	(\$33,190.73)							

### Two Year Cost Comparison



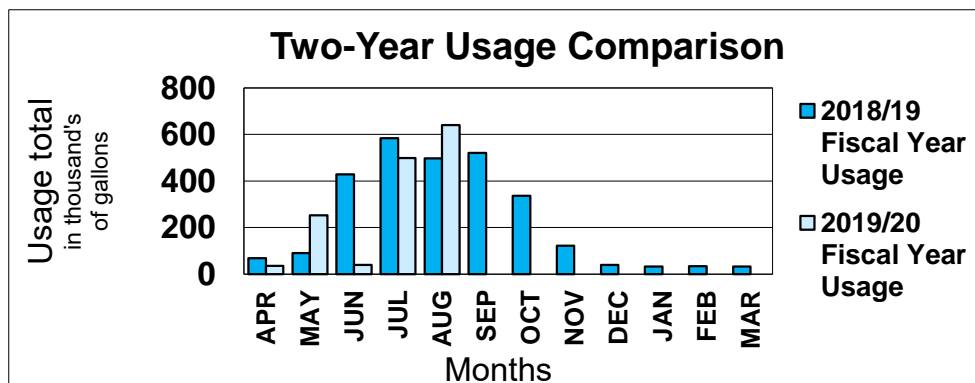
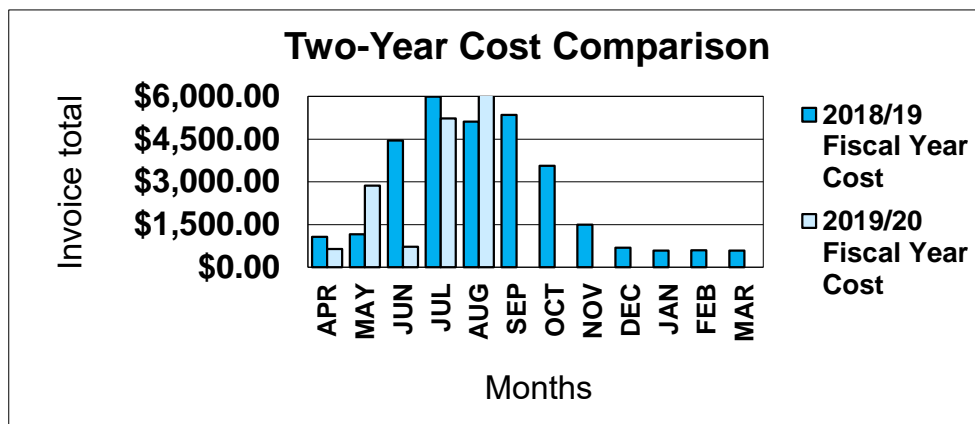
### Two Year Operation Comparison





## Bloomfield Township Public Library Water Analysis

Month	2018/19 Fiscal Year Cost	2019/20 Fiscal Year Cost	Difference	2018/19 Fiscal Year Usage	2019/20 Fiscal Year Usage	Difference
APR	\$1,070.69	\$645.06	(\$425.63)	68	35	(33)
MAY	\$1,159.66	\$2,868.35	\$1,708.69	90	253	163
JUN	\$4,448.57	\$716.21	(\$3,732.36)	429	40	(389)
JUL	\$5,988.08	\$5,222.24	(\$765.84)	584	499	(85)
AUG	\$5,110.72	\$6,626.03	\$1,515.31	497	640	143
SEP	\$5,347.24		(\$5,347.24)	521		(521)
OCT	\$3,565.88		(\$3,565.88)	337		(337)
NOV	\$1,491.00		(\$1,491.00)	122		(122)
DEC	\$682.89		(\$682.89)	40		(40)
JAN	\$585.94		(\$585.94)	33		(33)
FEB	\$599.79		(\$599.79)	34		(34)
MAR	\$585.94		(\$585.94)	33		(33)
			YTD Difference			YTD Difference
TOTAL	<u>\$30,636.40</u>	<u>\$16,077.89</u>	<u>(\$14,558.51)</u>	<u>2,788</u>	<u>1,467</u>	<u>(1,321)</u>



**BLOOMFIELD TOWNSHIP PUBLIC LIBRARY****LIBRARY BOARD OF TRUSTEES  
MONTHLY DIRECTOR'S REPORT****September, 2019**

Just a reminder that September is Library Card Month! Again this year, the Library has arranged with Bloomfield area businesses to offer a discount for showing your Bloomfield Township Public Library card during the month of September. Discounts vary by business at such locations as Citizen Yoga, Olga's Kitchen, Bloomfield Township Senior Center and more.

Join Michael Hodges, the fine arts writer for the Detroit News, on Sunday, October 6 at 3:00pm when he will share information about the architect Albert Kahn. Sponsored by the Bloomfield Historical Society, Hodges has been a student of Kahn's work since he attended Cranbrook School. Not to be missed!

A new garden will be installed September 19 and 20 near the entrance to the Library's parking lot. With donations in memory of longtime library supporter and historian Virginia Smith, a lovely new garden will be planted featuring a variety of shrubs, perennials and more that will attract birds, butterflies and bees. Please join us on Thursday, September 26 at 12noon at the entrance to view this new garden with Virginia's family and friends. Jim Slezinski, from Goldner Walsh, will discuss the garden and offer information about the various plants in the garden.

Many thanks to our generous Friends of the Library for approving funding for the Library's Telegraph Road berm improvements. Many plants are not thriving at the south end of the berm, probably due to road salt and wind in the winter months. Spruce trees will be planted in the area of the poorly performing shrubs this fall. These are hardy trees that can withstand what Telegraph Road has to send on to these!

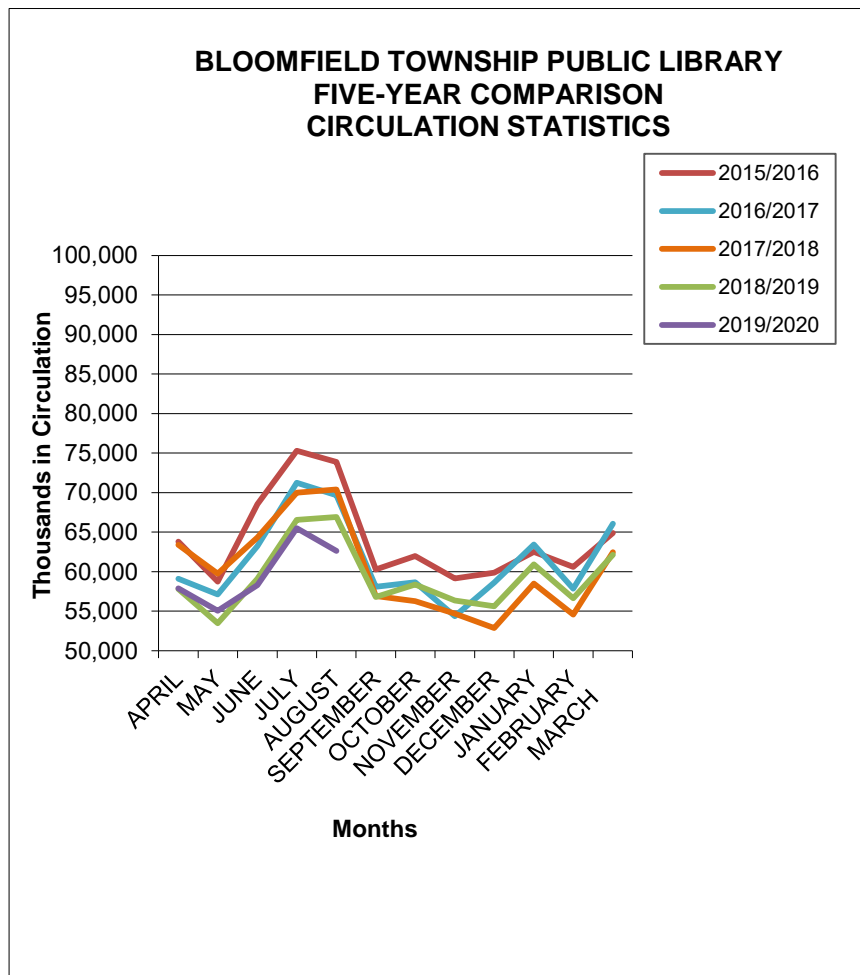
Respectfully Submitted,

Carol Mueller  
Director

**BLOOMFIELD TOWNSHIP PUBLIC LIBRARY  
FIVE YEAR CIRCULATION**

9/10/2019

	<u>2015/2016</u>	<u>2016/2017</u>	<u>2017/2018</u>	<u>2018/2019</u>	<u>2019/2020</u>
APRIL	63,783	59,090	63,413	57,829	57,900
MAY	58,740	57,125	59,745	53,493	55,056
JUNE	68,518	63,243	64,319	59,101	58,301
JULY	75,304	71,265	70,006	66,539	65,499
AUGUST	73,868	69,676	70,391	66,907	62,633
SEPTEMBER	60,292	58,100	56,939	56,817	
OCTOBER	61,960	58,678	56,291	58,359	
NOVEMBER	59,157	54,362	54,703	56,357	
DECEMBER	59,871	58,628	52,859	55,615	
JANUARY	62,491	63,455	58,510	60,945	
FEBRUARY	60,612	57,856	54,554	56,645	
MARCH	64,896	66,071	62,452	62,128	
<b>TOTAL</b>	<b>769,492</b>	<b>737,549</b>	<b>724,182</b>	<b>710,735</b>	<b>299,389</b>



	2018		2019	
<b>COLLECTION</b>				
Book Collection:	254,286		241,024	
Media Collection:	60,140		56,669	
Total e-books:	15,028		16,261	
Overdrive	10,409		11,680	
Total downloadable audiobooks:	5,773		6,365	
Materials Total:	335,227		320,319	
<b>CIRCULATION</b>				
Circulation Total:	66,907		62,633	
Bloomfield Township Circulation:	62,402		58,955	
Virtual Circulation Total	11,262		12,883	
Circulation of Youth materials:	23,720		17,809	
Circulation of Media:	19,097		14,793	
Circulation of Cranbrook passes:	322		312	
Self-checkout machine use:	26,232	39.2%	22,182	35.4%
Library by Mail:	44	27 patrons	42	25 patrons
<b>BUILDING &amp; EQUIPMENT USAGE</b>				
Door Count:	18,937		2,643	*
Gate Count:	27,655		26,646	
Meeting rooms by public:	62		1	**
Meeting rooms by staff:	19		27	
<b>VIRTUAL USE</b>				
Home page hits:	30,857		29,094	
e-book access:	3,115		3,300	
Overdrive	3,111		3,300	
EBSCOhost	4		0	
Audiobook access: (Overdrive)	1,607		2,074	
Freegal music download access:	839		866	
Freegal music streaming:	2,655		2,283	
Magazine download access:	779		1,850	
Hoopla access:	2,267		2,510	
Tutor.com sessions:	18		9	
<b>Library Computer Use</b>				
Resident Use	1,320		1,369	
Guest Use	602		683	
*RFID gates removed August 4-31 due to lobby renovations				
**Meeting rooms closed due to lobby renovations				

	2018		2019	
<b>OUTREACH &amp; PROGRAMS</b>				
<b><i>New Patrons and Accounts</i></b>				
Township:	233		165	
Cranbrook:	6		1	
Total new patrons:	287		234	
<b><i>Adult Program Attendance</i></b>				
Staff-led:	17 events	216 attended	1 event	11 attended
Speaker-led:	2 events	140 attended	0	0
Book clubs:	5 events	66 attended	0	0
Tours/visits on-site:	0	0	1 event	1 attended
Tours/visits off-site:	2 events	10 attended	0	0
<b><i>Systems Program Attendance</i></b>				
Staff-led:	4 events	29 attended	6 events	44 attended
<b><i>Teen Program Attendance</i></b>				
Staff-led:	3 events	30 attended	0	0
<b><i>Youth Program Attendance</i></b>				
Staff-led:	10 events	548 attended	4 events	381 attended
Speaker-led:	4 events	209 attended	0	0
Tours/visits on-site:	0	0	0	0
Tours/visits off-site:	0	0	7 events	78 attended
TOTAL:	47 events	1,248 attended	19 events^	515 attended
<b><i>Volunteers:</i></b>				
	27 people	243.50 hours	12 people	78.5 hours
	Shop: 11	134.25	Shop: 0^^	0
	Court: 1	17.5	Court: 1	2
	Students: 8	23.5	Students: 3	22
	Dept. Vol: 7	68.25	Dept. Vol: 8	54.5
<b><i>Patron Remarks</i></b>				
Patron Comments:	10		18	
Ask BTPL:	2		8	
Ask Us:	21		19	
<b>DISPLAYS</b>				
Lobby	Lost & Found Items Display			
Local History	Romance Books			
^Decrease in library events and attendance due to lobby renovations				
^^Library Shop closed due to lobby renovations				

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

Bloomfield Township Public Library  
Oakland County, Michigan  
**Thursday, August 29, 11 a.m.**

**Present:** Trustees: Tom Deska, Sandy Edwards, Grant Gerhart, Eli Greenbaum, and Judy Lindstrom; Volunteer Nancy Kulish

**Administration:** Library Director Carol Mueller; Assistant Director Tera Moon; Administrative Assistant Linden Godlove; Youth Services Department Head Marian Rafal; Adult Services Librarian Shayna Houghton; Adult Services Library Intern Emily Benoit

Librarian Shayna Houghton introduced Emily Benoit, the Adult Services Library Intern recently hired. Emily's previous experience includes Cranbrook Schools and Macomb Community College.

**Old Business:**  
None.

**New Business:**

***2020 – Photo Contest – the theme is “In Motion.”***

The same format, age groups, and award categories will be kept for the 2020 contest. Nancy Kulish has agreed to judge again, and Laurie Tennent and Eric Keller are interested. Judging will be in the Board Room in order to make use of the screen and tack boards on the wall. The date for the judging is to be determined. The reception will be on Saturday, April 18, from 2-4 p.m. with awards announced at 3 p.m. This will be a kickoff to National Library Week. The winners will be notified in advance and all photos entered will be exhibited on a slideshow during the reception. The trustees will reveal the winners again. Judy Lindstrom will be emcee. Linden Godlove will acquire the refreshments and will decorate for the reception. “Save the date” notices will be posted on the website and a poster will be in the lobby. In December, there will be a display from the Detroit Historical Society of photographs and cameras to promote the event. The event will also be promoted in the winter 2020 newsletter. The previous “Best of Show” photographs will be displayed in April as well as the current winners. There has been discussion of displaying the children's photographs. There is discussion of having a photo club for teens and tweens.

***The Read-a-thon***

Copies of *Alice in Wonderland* by Lewis Carroll were distributed for the Committee to read. The location may be in the Commons area, which will be determined after the furniture is placed.

***A Magical Night at the Library***

Football game dates were discussed and compared, with November 7, 2020 from 7-9 p.m. selected as a potential date. Tickets for the October 2016 event “Fall for Dahl” were \$10 per adult and \$5 for children 12 and under. For that event, Trustees had collected food donations, which kept the cost of tickets lower. There is about \$8,000 in seed money. Inquiries were made regarding a liquor license. One was not acquired for “Fall for Dahl.” There was discussion about photographing the event and other library events. Sub-committees will be discussed at the next meeting, as well as a rough draft for the budget.

**2020 “In Motion” events**

Shayna Houghton and Marian Rafal are interested in partnering with local businesses for programming, including a family swim and story time at the Bloomfield Township Senior Center, collaborating with the Detroit Skating Club, hosting a game night with Toyology, and having a 5K with the E.L. Johnson Nature. Other library programs may include a dancing group (possibly ballet), the Flying Aces, and a program where dance is taught (like English country dancing). On Saturday, May 2, 2020 the Iditarod Dog Sled experience is booked. Other suggestions include partnering with businesses for yoga classes, a fashion show, and wine tastings, where books and wine might be paired. The “In Motion” programs will be for six months, April through October. The 2020 photo contest will kick off the “In Motion” programs.

**Other:*****Involving Community Members-Friendraising***

Nancy Frey, a recently staff retiree and Bloomfield Township Resident, has been approached to be on the Main Event Sub-Committee. Various community members were mentioned as possibilities to join the sub-committees. The next plan is to contact proposed sub-committee members via letter or telephone.

- Main Event Sub-committee – (Read-a-thon and Night at the Library) Development Committee, plus others.
- Marketing Public Relations Sub-Committee – Tera Moon, Eli Greenbaum, Tom Deska, plus others
- Outreach Sub-Committee - Trustees and the community. There will be a host (honorary) committee whose names will be included as supporters. Ten people should be on this sub-committee.
- Ongoing Library Programs Sub-Committee - Shayna Houghton and Marian Rafal and may involve other community members. There is a plan to organize a small handful of community ambassadors to promote events and regular patrons were approached. Marian Rafal is approaching a previous library board candidate to join. Marian is going to approach families in the libraries personally. Groups in the community will be approached, including rotary clubs and homeowners’ associations. Community Ambassadors would be given a newsletter containing information about programs and resources to be shared more broadly.

**Next meeting: Thursday, September 26 at 10:00 a.m.**

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

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Bloomfield Township Public Library  
Oakland County, Michigan  
**Thursday, September 5, 2019**

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The meeting of the Bloomfield Township Public Library Board of Trustees Policy Committee was held in the Library on Thursday, September 5, 2019 at 11:00 am.

**Present:** Trustees Sandy Edwards, Eli Greenbaum, and Judy Lindstrom

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

**Annual Policy Review**

***Financial Management Policy and Fund Balance Reporting***

Carol reviewed a proposed addition to the Financial Management Policy. The Library's auditor, Alan Panter of Yeo & Yeo, recommends that a new Fund Balance Reporting document be added to the Library's Policy Manual Appendices and referenced in the Financial Management Policy. The document responds to GASB statement number 54 *Fund Balance Reporting and Governmental Fund Definitions*. The Committee supports this addition.

***Conflict of Interest Guidelines***

The Library's auditor, Alan Panter, recommended adding Conflict of Interest Guidelines to the Board of Trustees Operating Procedures Manual and the Employee Handbook. This addition will assure Bloomfield Township taxpayer that conflicts of interest of Library officials and employees are eliminated to the fullest extent possible. Sandy Edwards commented that she has been required to sign a conflict of interest agreement in her previous experience. She also suggested that it should be extended to staff as well. Carol said that Administration staff is in the process of revising the Employee Handbook and will address this point. Sandy Edwards suggested that the proposed Conflict of Interest Guidelines could be streamlined and provided examples of conflict of interest statements from other organizations. Carol asked Sandy to draft a new statement for the Library in time to share with the Library Board of Trustees at the regular monthly meeting in October.

***Credit Card Acceptance Guidelines***

Carol shared credit card acceptance guidelines. The Committee supports this guideline and agrees that it should be shared with the Library Board of Trustees.



Carol mentioned that once these guidelines are approved by the Library Board of Trustees, the Policy Manual will be updated.

### ***Director's Award***

Carol described a new way to reward library employees who go above and beyond in their work at the Library. Called the Director's Award, this employee recognition program is a response to a suggestion made by the Personnel Committee last winter. It was explained by Carol that this award is given only by the Library Director. Sandy Edwards suggested that a statement be added to the Directory's Award-Employee Recognition Guidelines that clarify the award is given at the Director's discretion when funds are available. Carol explained that gift funds are used for this award. The Committee supports this award. Judy suggested using a Visa or American Express gift card as an alternative. Judy asked for the guidelines Carol used to justify that it doesn't have to be reported as income.

### ***Other: Nextdoor Comments***

The Committee reviewed several comments recently made on an online discussion forum for neighborhoods called Nextdoor. Sandy Edwards suggested including some facts regarding the Library's budget in the newsletter and other publicity pieces. She suggested this information could be shared during future events. Other ideas discussed were placing a column in the *Bloomfield Eagle* about library funding; press releases to the United Homeowners Association; and developing the Friends into ambassadors for the Library.

No future meeting has been scheduled.

## **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, September 10, 2019 at 11:00 a.m.

**Trustees:** Sandy Edwards, Joan Luksik

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

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

### **FY 2018/2019 Audit draft review with Alan Panter, Yeo & Yeo**

This is Alan's fourth year as the auditor of Bloomfield Township Public Library. 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 stated that there were no material findings and they have issued an unmodified/clean opinion. He reviewed the highlights of the audit. The audit contains one suggested change to our fund balance reporting policy which will be reviewed by the Policy Committee.

The Finance Committee recommends that the Library Board accept the audit report as presented and place on file.

### **PA 202 annual reporting**

The annual reporting of the Library's 2019 pension and OPEB funding status was submitted to the state on 9/4/19. A copy of this report will be distributed to the Trustees, as a requirement of the reporting process, at the September Library Board meeting.

### **Financial Management Policy and Fund Balance Reporting**

The 2018/2019 audit management letter recommended that the Library evaluate and update the 2011 draft fund balance reporting policy and have it formally adopted by the Board. The Library's Policy Committee reviewed the draft at their 9/5/19 meeting and will provide their recommendation at the October board meeting.

### **Other:**

### **Guidelines for Waiving Circulation Fines and Fees Update**

A copy of the Library's guidelines for waiving circulation fines and fees, implemented this fiscal year, was distributed for information purposes.

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

## 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, September 12, 2019

**Present:** Trustees: Tom Deska, Sandy Edwards, Judy Lindstrom, Joan Luksik  
Administration: Carol Mueller, Library Director; Tera Moon, Assistant Library Director  
Guests: Geraldine Drake, AECOM

### **Old Business:**

#### **Commons Furniture Plan and Phase 3 Proposal - Geraldine Drake, AECOM**

Geraldine updated the committee on the Commons. She reviewed the patron feedback gathered by staff and through user polling. The feedback showed that a variety of tables and chairs to support small groups of two to four was desired. Providing electricity to furniture is a priority too. Geraldine presented a furniture plan that incorporates that feedback gathered from patrons and staff that achieve the goals stated above plus provides a clear view to the restrooms, does not feel crowded, and provides an appropriate amount of privacy.

Geraldine reviewed choices of tables, chairs, wood, and upholstery colors and patterns. Ability to clean and ease of movement within the space are desirable as is making the space blend in with the design of the rest of the library. Furniture included in the plan is manufactured in a manner that does not include harmful chemicals. Geraldine also presented solutions to providing electricity to the tables located in the middle of the floor.

Geraldine presented the plan for Phase 3 of this project which includes examining the self-check area, the copy center, plus millwork, electrical, lighting, and other finishes in the Commons. This phase will not involve a lot of heavy construction; the intent of this project is to reimagine the space not to renovate it. Carol will meet with Grant and Eli to review the proposal and a final judgement will be made at the meeting of the Trustees on September 20, 2019.

#### **Lobby Floor Project Update**

This installation is going well but more slowly than anticipated. The goal of opening for the Friends Saturday Sale will be achieved.

#### **Roof Project Update**

Carol reported that the light fixture that fell as a result of stress from the roof work was not properly hung. Carol does not recommend rehanging these fixtures. The committee approved disposing of the light fixtures.

#### **Water remediation update**

Carol met with Gene Ferrara and John Della'Isola to discuss the lower level floor that occurred on Monday, September 2, 2019. The Library will have the pipes under the parking lot cameraed to see that everything is working properly. After those results are in, we will talk about next steps.

#### **Gardens Updates**

##### **Virginia Smith garden – September 26, 12noon**

This garden will be installed next week, Thursday, September 19 and Friday, September 20. A special viewing of the garden with Jim Slezinski of Goldner Walsh and the Smith family will be held September 26, 2019 at 12noon.

#### **Telegraph Road berm plantings**

The Friends approved funding for new spruce trees to replace the current foliage on this spot. The spruce trees will withstand the salt kicked up from Telegraph Road and the exposure to wind.

**Next meeting: not scheduled at this time**

**BLOOMFIELD TOWNSHIP PUBLIC LIBRARY  
MEMORANDUM**

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**TO:** Trustees

**FROM:** Carol Mueller

**DATE:** September 13, 2019

**SUBJECT:** Attached Audit and Management Letter

Yeo & Yeo was our library auditing firm for FY 2018/2019 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 2018-2019.

On September 10, 2019, the Finance Committee Trustees Sandy Edwards and Joan Luksik 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 recommends that the Library Board accepts the audit report as presented.

Alan Panter, Principal from Yeo & Yeo, will attend the September 17, 2019 Library Board meeting to provide a verbal overview of the audit and answer any questions the trustees may have.

The state of Michigan requires two reports to be completed each year regarding the Library's pension and Other Post-Employment Benefits (OPEB) obligations. These have been prepared by Finance Coordinator Sandi Bird and submitted to the state to verify the Library's compliance with PA 202. These two reports are attached for your review and information as required by law. In the future, these two reports will be included with the audit process each year.

**ACTION:** I move to accept the Fiscal Year 2018/2019 Audit report as presented and place on file.

September 10, 2019

Management and the Board of Trustees  
Bloomfield Township Public Library  
1099 Lone Pine Road  
Bloomfield Township, MI 48302

We have completed our audit of the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Bloomfield Township Public Library (the Library) as of and for the year ended March 31, 2019, and have issued our report dated September 10, 2019. 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 first appendix 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 in the Library during the audit and with management. 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

## **Appendix I**

### **Auditors' Communication of Significant Matters with Those Charged with Governance**

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 January 16, 2019. Professional standards also require that we communicate to you the following information related to our audit.

#### **Significant Audit Findings**

##### **Qualitative Aspects of Accounting Practices**

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Library are described in the footnotes of the financial statements. The Library has adopted Government Accounting Standards Board Statement effective April 1, 2018:

- No. 85, *Omnibus 2017*. The Statement addresses practice issues that have been identified during implementation and application of certain GASB Statements. This Statement addresses a variety of topics including issues related to blending component units, goodwill, fair value measurement and application, and postemployment benefits (pensions and other postemployment benefits (OPEB)).

We noted no transactions entered into by the Library during the year where there is lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statement in the proper period.

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

- 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.
- Net OPEB liability, and the related deferred outflows of resources and deferred inflows of resources. The estimate is based on an actuarial report.

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 and Regulatory Updates**

###### **Accounting Standards**

The Governmental Accounting Standards Board has released additional Statements. Details regarding these Statements are described in Note 1 of the financial statements.

## **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 Library to review the uniform chart of accounts to ensure the accounting records are in compliance with the guidelines set forth in the expanded version. At the current time, Treasury has delayed the required implementation of the uniform chart of accounts. No updated implementation date has yet been communicated. 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.

## **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. There were no misstatements detected as a result of audit procedures that were more than trivial.

There were no uncorrected misstatements that were more than trivial.

## **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.

## **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, 2019, 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 improving operating efficiency. This letter does not affect our report dated September 10, 2019, on the financial statements of Bloomfield Township Public Library. Our comments and recommendations regarding that matter is:

#### **Fund Balance Policy**

The Library's financial statements present a committed fund balance each year that is equal to eight (8) months of operating expenditures. No formal action is taken for this commitment other than through the annual budgetary process and the ongoing understanding between the Board and Management that this amount be maintained going forward. The Library does have an "unofficial" fund balance policy that was written in 2011 but never adopted by the Board. This policy calls for eight (8) months of total expenditures to be maintained as a "minimum unassigned" amount, which has been interpreted to be shown as committed fund balance.

We recommend that the Library evaluate the "unofficial" fund balance policy considering current internal and external factors and take steps to update the policy and have it formally adopted by the Board. For more information on fund balance policies, please see the recent Yeo & Yeo Governmental blog site article on fund balance policy development, using the following link <https://www.yeoandyeo.com/blog/how-to-develop-a-fund-balance-policy-to-help-communicate-with-governmental-stakeholders>.

# **Bloomfield Township Public Library**

## **Financial Statements**

**March 31, 2019**



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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, each major fund, and the aggregate remaining fund information of Bloomfield Township Public Library, as of and for the year ended March 31, 2019, 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, each major fund, and the aggregate remaining fund information of Bloomfield Township Public Library, as of March 31, 2019, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## **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 10, 2019

## **Bloomfield Township Public Library Management's Discussion and Analysis For the Year Ended March 31, 2019**

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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, 2019. 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 established a qualified trust for other employee benefits during the fiscal year and therefore presents a fiduciary fund on page 3 – 9.

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

Fiscal Year (FY) 2018/2019 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 an updated Voice over IP telephone system, the replacement of 60 public computers and monitors, interior renovations to four public bathrooms and lower level public meeting rooms, parking lot pave and stripe, as well as new equipment and software to support the Library's technology infrastructure. We are very grateful to have funding available now to complete these important and necessary building projects.

Our wonderful Friends of the Library continue to support programs, collections and services that were not budgeted for and that provide special touches to the Library. One such project is their support of 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, 2019**

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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.

<b>TABLE 1</b>	<b>2019</b>	<b>2018</b>
Assets		
Current assets	\$ 12,617,072	\$ 13,572,075
Capital assets	23,191,236	23,378,302
Total assets	<u>35,808,308</u>	<u>36,950,377</u>
Deferred outflows of resources	<u>922,944</u>	<u>437,129</u>
Liabilities		
Current liabilities	685,105	685,509
Long term liabilities	4,240,033	7,210,211
Total liabilities	<u>4,925,138</u>	<u>7,895,720</u>
Deferred inflows of resources	<u>1,531,241</u>	<u>-</u>
Net position		
Investment in capital assets	23,191,236	23,378,302
Gift fund balance - restricted/expendable	165,105	178,428
Unrestricted	6,918,532	5,935,056
Total net position	<u>\$ 30,274,873</u>	<u>\$ 29,491,786</u>



**Bloomfield Township Public Library  
Management's Discussion and Analysis  
For the Year Ended March 31, 2019**

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**TABLE 2**

**Revenue**

	<u>2019</u>	<u>2018</u>
Program revenue:		
Charges for services	\$ 98,308	\$ 111,345
Operating grants and contributions	86,292	74,478
General revenue:		
Property taxes	7,207,809	6,949,668
Penal fines	85,862	83,174
State aid - unrestricted	30,118	26,864
Investment earnings	260,164	38,122
Gain on sale of capital assets	1,066	-
Miscellaneous	16,353	16,305
Total revenue	<u>7,785,972</u>	<u>7,299,956</u>
 <b>Program Expenses</b>		
Library services/operations	<u>7,002,885</u>	<u>7,424,539</u>
 Change in net position	<u>\$ 783,087</u>	<u>\$ (124,583)</u>

**General Fund Revenues**

Estimated property tax revenues when approved in March, 2018 were \$7,095,067. Our actual revenues were \$7,207,809, which was \$112,742 more than originally budgeted in total.

Actual investment earnings were up by \$180,542 from our original estimates due to significant market improvements and increased cash investments.

**General Fund Expenditures**

Total overall expenditures were reduced over the fiscal year. Actual expenditures were \$545,885 less than anticipated. This decrease is due to the delay in the lobby floor capital project to FY 2019-2020 and operational savings were achieved in each of the other functional areas through an extensive analysis and review of historical trends.

**Bloomfield Township Public Library  
Management's Discussion and Analysis  
For the Year Ended March 31, 2019**

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In the Personnel functional category, expenditures decreased over the fiscal year by \$115,690 due to vacant positions starting at the beginning of the position's salary range resulting in a savings. In addition, two months healthcare insurance premiums were funded by rate stabilization funds.

Library Services decreased overall by \$101,887 from initial estimates due to lower than anticipated expenditures.

In the Facilities and Equipment functional category, expenditures decreased by \$133,486 from initial estimates primarily due to savings in snow plowing and salting as well as fewer computer equipment expenditures.

Other Operating Expenditures decreased by \$194,822 due to the delay of the lobby floor capital project, as mentioned above.

**Fund Balance**

The fund balance is \$11,933,662 at year end. This is a decrease of \$956,013 compared to the prior year-end fund balance. The Library established a qualified trust and transferred funding for the Library's Other Post-Employment Benefits (OPEB) to this new trust.

**Gift Fund Estimated Budget**

The Friends of the Library very generously donated \$66,625 during FY 2018/2019. 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.

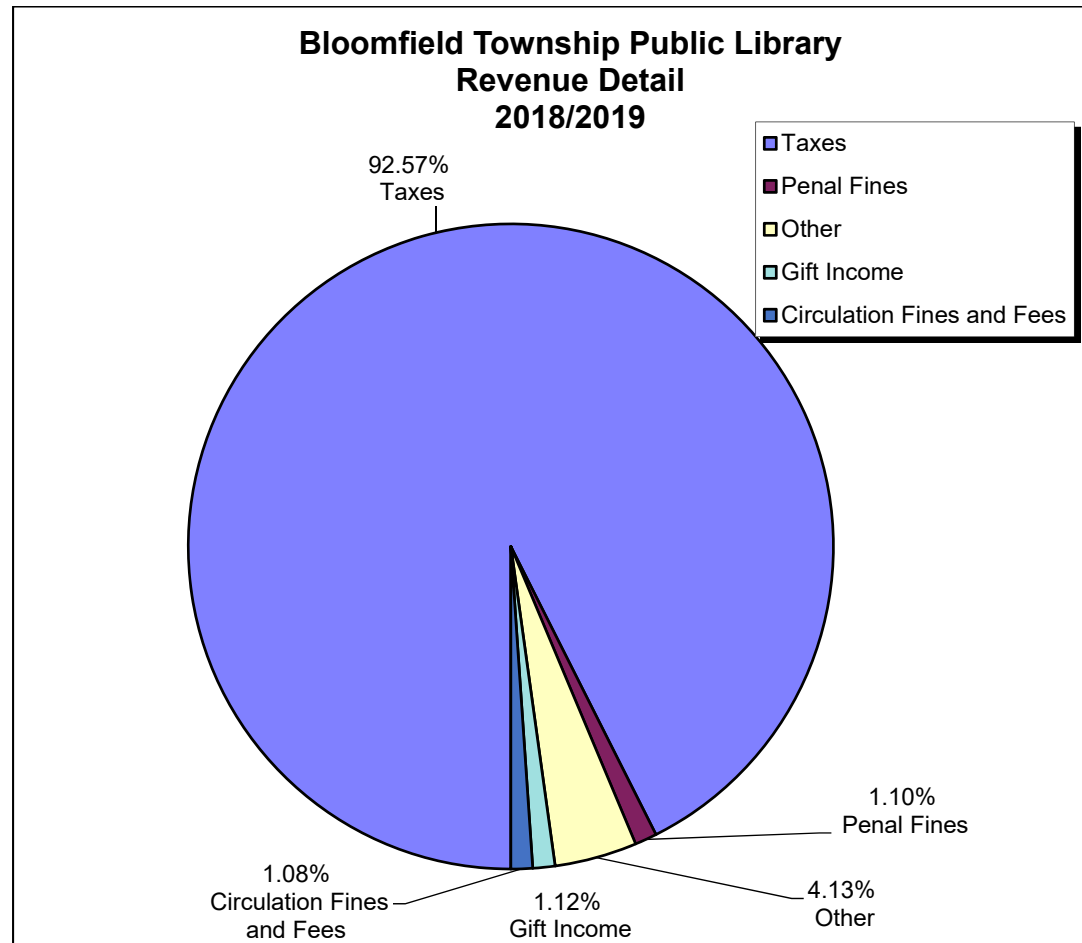
The Gift Fund shows a decreased fund balance at year-end compared to FY 2017/2018. Gifts were spent for collections, furnishings and equipment as requested by the donors from donations received in the current & prior fiscal years. The actual fund balance at the close of the fiscal year was \$165,105.

**Bloomfield Township Public Library  
Management's Discussion and Analysis  
For the Year Ended March 31, 2019**

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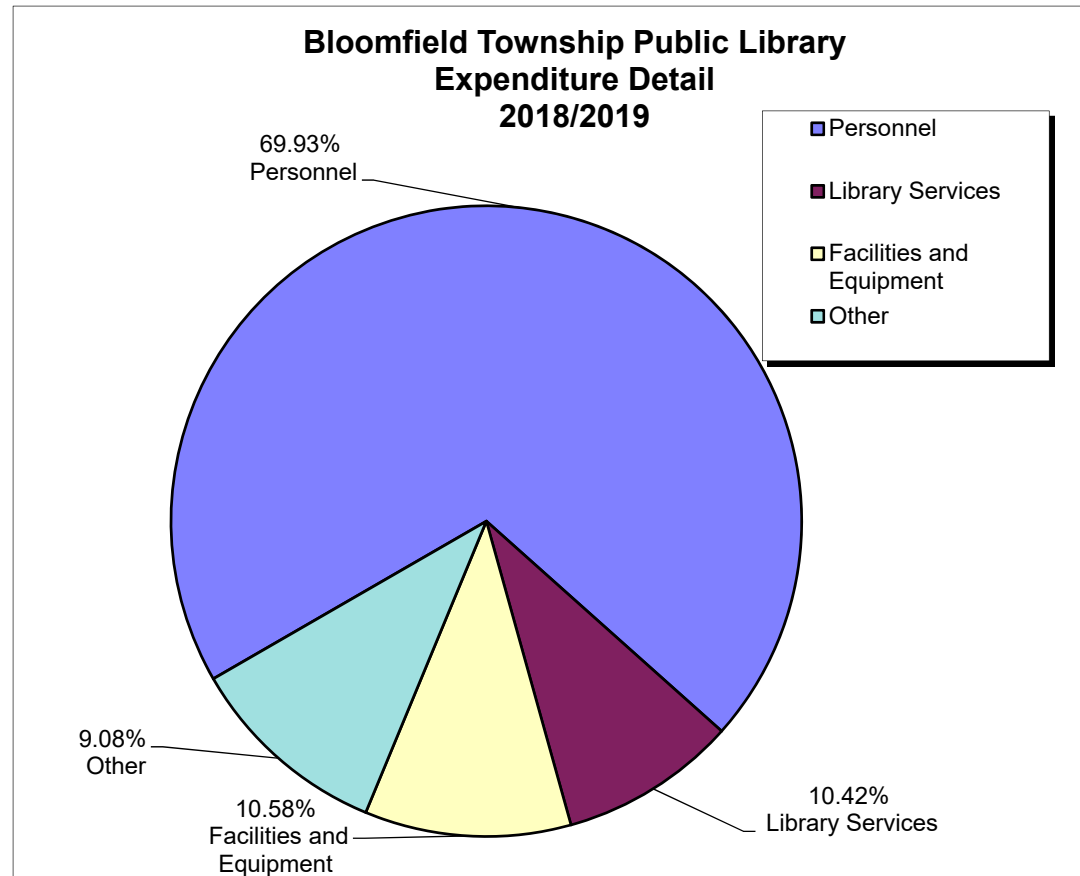
**The Library's Funds**

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  
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The largest use of resources during FY 2018/2019 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. In addition, due to the funding of the Other Post-Employment Benefits (OPEB) trust, as mentioned earlier, the personnel functional area was a higher use of resources than in prior years.

**Bloomfield Township Public Library  
Management's Discussion and Analysis  
For the Year Ended March 31, 2019**

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**The Library's Budgetary Highlights**

The Library's FY 2018/2019 budget, as approved in March, 2018, 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 telephone system and lower level interior renovations.

We remain very grateful to Bloomfield Township voters for their support of the Library.

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 2018/2019, the Library had \$23,378,302 invested in land, building and improvements, furniture and equipment, books and materials, including media. New collection items totaling \$483,617, 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 \$189,353 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 \$1,203,269. Our final capital asset investment for FY 2018/2019 is \$23,191,236.

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.

**Bloomfield Township Public Library  
Management's Discussion and Analysis  
For the Year Ended March 31, 2019**

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**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.

**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.

**Bloomfield Township Public Library  
Management's Discussion and Analysis  
For the Year Ended March 31, 2019**

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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.

**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.

**Bloomfield Township Public Library  
Management's Discussion and Analysis  
For the Year Ended March 31, 2019**

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**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, 2019**

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	<u>Governmental Activities</u>
<b>Assets</b>	
Current assets	
Cash and cash equivalents	\$ 529,854
Investments	12,035,544
Receivables	7,000
Prepaid items	<u>44,674</u>
 Total current assets	 <u>12,617,072</u>
 Noncurrent assets	
Capital assets not being depreciated	131,015
Capital assets, net of accumulated depreciation	<u>23,060,221</u>
 Total noncurrent assets	 <u>23,191,236</u>
 Total assets	 35,808,308
 <b>Deferred Outflows of Resources</b>	
Deferred amount relating to net pension liability	404,453
Deferred amount relating to net OPEB liability	<u>518,491</u>
 Total assets and deferred outflows of resources	 <u>36,731,252</u>

See Accompanying Notes to the Financial Statements

**Bloomfield Township Public Library**  
**Statement of Net Position**  
**March 31, 2019**

	<u>Governmental Activities</u>
<b>Liabilities</b>	
Current liabilities	
Accounts payable	\$ 158,376
Accrued and other liabilities	64,652
Due to Charter Township of Bloomfield	295,277
Current portion of compensated absences	<u>166,800</u>
Total current liabilities	<u>685,105</u>
Noncurrent liabilities	
Noncurrent portion of compensated absences	315,199
Net pension liability	668,638
Net OPEB liability	<u>3,256,196</u>
Total noncurrent liabilities	<u>4,240,033</u>
Total liabilities	<u>4,925,138</u>
<b>Deferred Inflows of Resources</b>	
Deferred amount relating to net pension liability	116,176
Deferred amount relating to net OPEB liability	<u>1,415,065</u>
Total liabilities and deferred inflows of resources	<u>6,456,379</u>
<b>Net Position</b>	
Investment in capital assets	23,191,236
Restricted for	
Gift fund	165,105
Unrestricted	<u>6,918,532</u>
Total net position	<u><u>\$ 30,274,873</u></u>

See Accompanying Notes to the Financial Statements

**Bloomfield Township Public Library**  
**Statement of Activities**  
**For the Year Ended March 31, 2019**

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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>\$ 7,002,885</u>	<u>\$ 98,308</u>	<u>\$ 86,292</u>	<u>\$ (6,818,285)</u>
General revenues				
Property taxes				7,207,809
Penal fines				85,862
State aid - unrestricted				30,118
Investment earnings				260,164
Gain on sale of capital assets				1,066
Miscellaneous				<u>16,353</u>
Total general revenues				<u>7,601,372</u>
Change in net position				783,087
Net position - beginning of year				<u>29,491,786</u>
Net position - end of year				<u>\$ 30,274,873</u>

See Accompanying Notes to the Financial Statements

**Bloomfield Township Public Library**  
**Governmental Funds**  
**Balance Sheet**  
**March 31, 2019**

	General	Gift	Total
<b>Assets</b>			
Cash and cash equivalents	\$ 360,895	\$ 168,959	\$ 529,854
Investments	12,035,544	-	12,035,544
Receivables	7,000	-	7,000
Prepaid items	43,630	1,044	44,674
	<u>12,447,069</u>	<u>170,003</u>	<u>12,617,072</u>
Total assets	<u>\$ 12,447,069</u>	<u>\$ 170,003</u>	<u>\$ 12,617,072</u>
<b>Liabilities</b>			
Accounts payable	\$ 153,478	\$ 4,898	\$ 158,376
Accrued and other liabilities	64,652	-	64,652
Due to Charter Township of Bloomfield	295,277	-	295,277
	<u>513,407</u>	<u>4,898</u>	<u>518,305</u>
Total liabilities	<u>513,407</u>	<u>4,898</u>	<u>518,305</u>
<b>Fund Balances</b>			
Non-spendable			
Prepaid items	43,630	1,044	44,674
Restricted	-	164,061	164,061
Committed for cash flow	3,911,760	-	3,911,760
Assigned for OPEB, compensated absences, and capital improvements	7,878,271	-	7,878,271
Unassigned	100,001	-	100,001
	<u>11,933,662</u>	<u>165,105</u>	<u>12,098,767</u>
Total fund balances	<u>11,933,662</u>	<u>165,105</u>	<u>12,098,767</u>
Total liabilities and fund balances	<u>\$ 12,447,069</u>	<u>\$ 170,003</u>	<u>\$ 12,617,072</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, 2019**

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<b>Total fund balances for governmental funds</b>	\$ 12,098,767
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.	23,191,236
Deferred outflows (inflows) of resources.	
Deferred inflows of resources resulting from net pension liability	(116,176)
Deferred inflows of resources resulting from net OPEB liability	(1,415,065)
Deferred outflows of resources resulting from net pension liability	404,453
Deferred outflows of resources resulting from net OPEB liability	518,491
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	(668,638)
Net OPEB liability	(3,256,196)
Compensated absences	<u>(481,999)</u>
<b>Net position of governmental activities</b>	<u><u>\$ 30,274,873</u></u>

**Bloomfield Township Public Library**  
**Governmental Funds**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**For the Year Ended March 31, 2019**

	General	Gift	Total
<b>Revenues</b>			
Property taxes	\$ 7,207,809	\$ -	\$ 7,207,809
Penal fines	85,862	-	85,862
State aid	30,118	-	30,118
Circulation fines and fees	84,127	-	84,127
Charges for services	14,181	-	14,181
Gift income	-	86,292	86,292
Investment earnings	259,542	622	260,164
Other revenue	16,353	-	16,353
	<u>7,697,992</u>	<u>86,914</u>	<u>7,784,906</u>
<b>Expenditures</b>			
Current			
Recreation and culture			
Personnel	6,122,533	-	6,122,533
Library services	743,714	51,146	794,860
Facilities and equipment	894,541	31,370	925,911
Other expenditures	894,283	17,721	912,004
	<u>8,655,071</u>	<u>100,237</u>	<u>8,755,308</u>
(Deficiency) of revenues (under) expenditures	(957,079)	(13,323)	(970,402)
<b>Other financing sources</b>			
Sale of fixed assets	1,066	-	1,066
Net change in fund balances	(956,013)	(13,323)	(969,336)
Fund balances - beginning of year	12,889,675	178,428	13,068,103
Fund balances - end of year	<u>\$ 11,933,662</u>	<u>\$ 165,105</u>	<u>\$ 12,098,767</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, 2019**

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<b>Net change in fund balances - total governmental funds</b>	\$ (969,336)
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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	(1,264,032)
Capital outlay	1,091,274
Sale of capital assets (net book value)	(14,308)

Expenses are recorded when incurred in the statement of activities.

Compensated absences	5,852
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The statement of net position reports the net pension liability and deferred outflows of resources and deferred inflows related to the net pension liability and pension expense. However, the amount recorded on the governmental funds equals actual pension contributions.

Net change in net pension liability	(93,136)
Net change in the deferred inflows of resources related to the net pension liability	(116,176)
Net change in the deferred outflows of resources related to the net pension liability	(32,676)

The statement of net position reports the net OPEB liability and deferred outflows of resources and deferred inflows related to the net OPEB liability and pension expense. However, the amount recorded on the governmental funds equals actual OPEB contributions.

Net change in net OPEB liability	3,072,199
Net change in the deferred inflows of resources related to the net OPEB liability	(1,415,065)
Net change in the deferred outflows of resources related to the net OPEB liability	<u>518,491</u>

<b>Change in net position of governmental activities</b>	<b><u>\$ 783,087</u></b>
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**Bloomfield Township Public Library**  
**Fiduciary Funds**  
**Statement of Fiduciary Net Position**  
**March 31, 2019**

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	Other Employee Benefit Trust Fund
<b>Assets</b>	
Investments	\$ 2,199,724
<b>Liabilities</b>	
Accounts payable	<u>7,000</u>
<b>Net Position</b>	
Held in trust for other post employment benefits	<u>\$ 2,192,724</u>



**Bloomfield Township Public Library**  
**Fiduciary Funds**  
**Statement of Changes in Fiduciary Net Position**  
**For the Year Ended March 31, 2019**

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	<u>Other Employee Benefit Trust Fund</u>
<b>Additions</b>	
Contributions Employer	\$ 2,084,056
<b>Investment earnings</b>	
Interest	<u>115,668</u>
Total additions	<u>2,199,724</u>
<b>Deductions</b>	
Administrative expenses	<u>7,000</u>
Change in net position	2,192,724
Net position - beginning of year	<u>-</u>
Net position - end of year	<u>\$ 2,192,724</u>

**Bloomfield Township Public Library**  
**Notes to the Financial Statements**  
**March 31, 2019**

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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.

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.

**Bloomfield Township Public Library**  
**Notes to the Financial Statements**  
**March 31, 2019**

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The Gift Fund accounts for all contributions and gifts received.

Additionally, the government reports on other post-employment benefit trust fund, which accounts for the Library's single employer, defined benefit other post-employment benefits plan. The plan accumulates resources for other post-employment benefits payments to qualified Library employees. The funds are based on the Plans' March 31 fiscal year end.

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. Certificates of deposit 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 2018 taxable valuation of the property subject to the Library's millage totaled \$3,749,876,110 on which ad valorem taxes consisted of 1.9230 mills for operating purposes. This resulted in \$7,211,012 for operating purposes, 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 \$5,000 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, 2019**

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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 investment 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 and OPEB expense. Changes in assumptions and experience differences relating to the net pension and OPEB 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 net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB 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 by the plan. For this purpose, plan recognizes benefit payments when due and payable in accordance with the benefit terms. Investments are reported at fair value, except for money market investments, which are reported at cost.

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. For governmental funds this includes unavailable revenue in connection with receivables for revenues that are not considered available to liquidate liabilities of the current period. The Library reports deferred inflows of resources as a result of OPEB investment earnings. This amount is the result of a difference between what the plan expected to earn from the plan investments and what the plan actually earned. This amount will be amortized over the next four years and included in pension and OPEB expense. Changes in assumption differences relating to the net pension and OPEB liability are deferred and amortized over the expected remaining services lives of the employees and retirees in the plan.

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

**Bloomfield Township Public Library**  
**Notes to the Financial Statements**  
**March 31, 2019**

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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.

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	\$ 481,999
60% of OPEB obligation	2,940,000
Capital improvements	<u>4,456,272</u>
	<u>\$ 7,878,271</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. 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.

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

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

Statement No. 87, *Leases* increases the usefulness of the financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. A lessee will be required to recognize a lease liability and an intangible right-to-use a lease asset, and a lessor will be required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about leasing activities. The requirements of this Statement are effective for the fiscal year ending March 31, 2021.

Statement No. 88, *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements* improves the information that is disclosed in notes to the financial statements related to debt, including direct borrowings and direct placements. It also clarifies

**Bloomfield Township Public Library**  
**Notes to the Financial Statements**  
**March 31, 2019**

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which liabilities should be included when disclosing information related to debt. It requires that additional essential information related to debt be disclosed in notes to financial statements, including unused lines of credit; assets pledged as collateral for the debt; and terms specified in debt agreements related to significant events of default with finance-related consequences, significant termination events with finance-related consequences, and significant subjective acceleration clauses. It will also require that existing and additional information be provided for direct borrowings and direct placements of debt separately from other debt. The requirements of this Statement are effective for the fiscal year ending March 31, 2020.

Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period* enhances the relevance and comparability of information about capital assets and the cost of borrowing for a reporting period and to simplify accounting for interest cost incurred before the end of a construction period. It requires that interest cost incurred before the end of a construction period be recognized as an expense in the period in which the cost is incurred for financial statements prepared using the economic resources measurement focus. As a result, interest cost incurred before the end of a construction period will not be included in the historical cost of a capital asset reporting in a business-type activity or enterprise fund. Interest cost incurred before the end of a construction period should be recognized as an expenditure for financial statements prepared using the current financial resources measurement. The requirements of this Statement are effective for the fiscal year ending March 31, 2021.

The Library is evaluating the impact that the above GASB Statements 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 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	\$ 529,854	\$ 12,035,544	\$ 12,565,398
Fiduciary funds	<u>-</u>	<u>2,199,724</u>	<u>2,199,724</u>
Total	<u>\$ 529,854</u>	<u>\$ 14,235,268</u>	<u>\$ 14,765,122</u>

**Bloomfield Township Public Library**  
**Notes to the Financial Statements**  
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The breakdown between deposits and investments is as follows:

	Primary Government	Fiduciary Funds	Total
Bank deposits (checking and savings accounts and certificates of deposit)	\$ 525,854	\$ -	\$ 525,854
Investments	12,035,544	2,199,724	14,235,268
Petty cash and cash on hand	<u>4,000</u>	<u>-</u>	<u>4,000</u>
	<u>\$ 12,565,398</u>	<u>\$ 2,199,724</u>	<u>\$ 14,765,122</u>

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

Investment	Fair Value	Maturities	Rating	Rating Organization
US Treasury notes	\$ 3,586,212	4/2019 to 11/2019	AAA	Moody's
Fixed income mutual funds	9,299,121	N/A	N/A	N/A
International equities	335,570	N/A	N/A	N/A
US equities	<u>1,014,365</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>
	<u>\$ 14,235,268</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.

**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 they were 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, 2019 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.

**Bloomfield Township Public Library**  
**Notes to the Financial Statements**  
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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, 2019:

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	\$ -	\$ 3,586,212	\$ -	\$ 3,586,212
Fixed income mutual funds	9,299,121	-	-	9,299,121
International equities	335,570	-	-	335,570
US equities	<u>1,014,365</u>	<u>-</u>	<u>-</u>	<u>1,014,365</u>
Total	<u>\$ 10,649,056</u>	<u>\$ 3,586,212</u>	<u>\$ -</u>	<u>\$ 14,235,268</u>

Participation is mandatory. The Library made contributions of \$25,962 and employees made contributions of \$11,362 to the plan for the year ended March 31, 2019.

**Note 6 - Defined Contribution Benefit Plan**

Plan Description – Qualified, full-time employees of Bloomfield Township Public Library are covered by the Charter Township of Bloomfield 401(a) Plan (the “Plan”), which is a defined contribution pension plan established by the Township to provide benefits at retirement for eligible employees. The Plan was effective April 1, 2011 for new library hires. At March 31, 2019, there were eleven plan members. A stand-alone financial report of the Plan has not been issued.

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 a contribution from the Library of 10 percent of participating employees’ payroll. The Library’s policy does not require or allow contributions from employees. Contributions to the Plan amounted to \$54,681 for the year ended March 31, 2019.

**Note 5 - 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, 2019, there were ten 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 \$2,500 to each employee’s account while employed. The employees make an annual contribution of 2% of payroll while employed.



**Bloomfield Township Public Library**  
**Notes to the Financial Statements**  
**March 31, 2019**

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**Note 7 - 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, 2018	\$ 35,594	\$ 30,453	\$ 34,092	\$ 15,231	\$ 15,511	\$ 16,333	\$ 147,214
Contributions	492	-	473	-	-	264	1,229
Distribution	-	(1,281)	(1,549)	(639)	-	-	(3,469)
Investment earnings (losses)	<u>(1,992)</u>	<u>(1,616)</u>	<u>(1,647)</u>	<u>(808)</u>	<u>(854)</u>	<u>(907)</u>	<u>(7,824)</u>
Balance - December 31, 2018	<u>\$ 34,094</u>	<u>\$ 27,556</u>	<u>\$ 31,369</u>	<u>\$ 13,784</u>	<u>\$ 14,657</u>	<u>\$ 15,690</u>	<u>\$ 137,150</u>

**Bloomfield Township Public Library**  
**Notes to the Financial Statements**  
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**Note 8 - 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	26,869,649	418,304	-	27,287,953
Furniture and equipment	4,933,910	189,353	331,761	4,791,502
Library books and materials	4,473,671	483,617	1,203,269	3,754,019
Total capital assets being depreciated	36,277,230	1,091,274	1,535,030	35,833,474
Less accumulated depreciation for				
Building and improvements	6,175,612	487,253	-	6,662,865
Furniture and equipment	4,183,638	221,849	317,453	4,088,034
Library books and materials	2,670,693	554,930	1,203,269	2,022,354
Total accumulated depreciation	13,029,943	1,264,032	1,520,722	12,773,253
Net capital assets being depreciated	23,247,287	(172,758)	14,308	23,060,221
Governmental activities capital assets, net	\$ 23,378,302	\$ (172,758)	\$ 14,308	\$ 23,191,236

**Note 9 - Long-Term Debt**

Long-term obligation activity is summarized as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Compensated absences	\$ 487,851	\$ 175,685	\$ 181,537	\$ 481,999	\$ 166,800

**Note 10 - Debt Service Commitment**

On November 7, 2013, the Charter Township of Bloomfield (the "Township") 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's Board of Trustees have agreed to participate in the debt service applicable to these

bonds by paying a percentage of the total principal and interest requirements based on the pension accrued liability of the Library relative to the total pension accrued liability of the Township. This percentage has ranged from 3.42% to 3.63%. The committed principal and interest balance of \$3,086,963 is payable through May 1, 2032, with \$225,390 being due in the 2020 fiscal year at the current rate of 3.63%. This commitment will be serviced with revenues of the General Fund.

**Note 11 - 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.

**Note 12 - 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.

**Bloomfield Township Public Library**  
**Notes to the Financial Statements**  
**March 31, 2019**

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, 2019 was \$134,994, and was equal to the actuarially required contribution for the year.

Net pension liability – The Library's net pension liability was determined as of March 31, 2019 ("Measurement Date") and the actuarial valuation was performed as of January 1, 2018 ("Valuation Date").

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 3.50% in the long-term; 2) Investment rate of return of 6.0%, net of investment expense, including inflation.

Mortality rates used were based on the RP2014 Total Data Set Mortality Table with Scale MP-2017 for Division 0, 1, and 3 and

RP2014 Blue Collar Mortality Table with Scale MP-2017 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.

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
US core fixed income	50.0%	2.65%
US equity market	31.0%	4.86%
Foreign developed equity	19.0%	5.79%

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.

**Bloomfield Township Public Library**  
**Notes to the Financial Statements**  
**March 31, 2019**

**Total Pension Liability**

Service cost	\$ 104,568
Interest on the total pension liability	479,354
Changes in assumptions	(174,265)
Differences between expected and actual experience	2,526
Benefit payments and refunds	<u>(422,907)</u>

Net change in total pension liability (10,724)

Total pension liability - beginning 8,312,467

Total pension liability - ending (a) \$ 8,301,743

**Plan Fiduciary Net Position**

Employee contributions	\$ 10,648
Employer contributions	134,994
Pension plan net investment income (loss)	176,628
Benefit payments and refunds	(422,907)
Pension plan administrative expense	<u>(3,223)</u>

Net change in plan fiduciary net position (103,860)

Plan fiduciary net position - beginning 7,736,965

Plan fiduciary net position - ending (b) 7,633,105

Net pension liability (a-b) \$ 668,638

Plan fiduciary net position as a percentage of total pension liability 91.95%

Covered employee payroll \$ 948,596

Net pension liability as a percentage of covered employee payroll 70.49%

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>\$ 1,752,063</u>	<u>\$ 668,638</u>	<u>\$ (229,181)</u>

Pension expense and deferred outflows of resources related to pensions – For the year ended March 31, 2019 the employer recognized pension expense of \$376,983. The employer reported deferred outflows and inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Total to Amortize
Differences in experience	\$ 23,231	\$ -	\$ 23,231
Changes in assumptions	46,533	(116,176)	(69,643)
Net difference between projected and actual earning on plan investments	<u>334,689</u>	<u>-</u>	<u>334,689</u>
Total	<u>\$ 404,453</u>	<u>\$ (116,176)</u>	<u>\$ 288,277</u>

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

Year Ended March 31,	
2020	\$ 161,660
2021	11,453
2022	73,135
2023	<u>42,029</u>
	<u>\$ 288,277</u>

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

**Bloomfield Township Public Library**  
**Notes to the Financial Statements**  
**March 31, 2019**

**Note 13 - 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. 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, 2019, the plan membership consisted of the following:

Inactive plan members or beneficiaries currently receiving benefit payments	1
Inactive plan members entitled to, but not yet receiving benefit payments	24
Active plan members	<u>14</u>
	<u>39</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.

Net OPEB liability – The OPEB liability was measured as of March 31, 2019 ("Measurement Date"), and the actuarial valuation used for the measurement was as of April 1, 2018 ("Valuation Date").

Actuarial assumptions – The total OPEB liability was determined by an actuarial valuation as of April 1, 2018, using the following actuarial assumptions, applied to all periods included in the measurement.

Inflation	2.70%
Salary increases	3.50%, including inflation
Investment rate of return	6.00%, net of OPEB plan investment expense, including inflation
Healthcare cost trend rates	5.50% - 4.60% over 66 years

The long-term expected rate of return on OPEB plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of investment expense 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. Best-estimate of arithmetic real rates of return for each major class included in the target asset allocation as of March 31, 2019 are summarized below along with the Board's adopted asset allocation policy:

Asset class	Target allocation	Long-term expected real rate of return
US core fixed income	40.0%	2.65%
US equity market	45.0%	4.86%
Non-US equity	15.0%	6.06%

Discount rate – The discount rate used to measure the total OPEB liability was 6.00%. 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.

**Bloomfield Township Public Library**  
**Notes to the Financial Statements**  
**March 31, 2019**

**Total OPEB Liability**

Service cost	\$ 183,209
Interest	249,838
Differences between expected and actual experience	697,281
Changes in assumptions	(1,822,978)
Benefit payments	<u>(179,825)</u>
Net change in total OPEB liability	(872,475)
Total OPEB liability - beginning	<u>6,328,395</u>
Total OPEB liability - ending (a)	<u><u>\$ 5,455,920</u></u>

**Plan Fiduciary Net Position**

Employer contributions	\$ 2,263,881
Net investment income (loss)	115,668
Benefit payments	<u>(179,825)</u>
Net change in plan fiduciary net position	2,199,724
Plan fiduciary net position - beginning	<u>-</u>
Plan fiduciary net position - ending (b)	<u><u>\$ 2,199,724</u></u>
Net OPEB liability (a-b)	<u><u>\$ 3,256,196</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 (5.00%) or 1% higher (7.00%) than the current discount rate.

	1% Decrease	Current Discount Rate	1% Increase
Total OPEB liability	<u>\$ 4,017,531</u>	<u>\$ 3,256,196</u>	<u>\$ 2,635,908</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>\$ 2,604,156</u>	<u>\$ 3,256,196</u>	<u>\$ 4,073,155</u>

OPEB expense and deferred outflows of resources and deferred inflows of resources related to OPEB – For the year ended March 31, 2019 the employer recognized OPEB expense of \$88,256. The employer reported deferred outflows and inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Total to Amortize
Differences in experience	\$ 518,491	\$ -	\$ 518,491
Changes in assumptions	-	(1,355,548)	(1,355,548)
Net difference between projected and actual earning on plan investments	<u>-</u>	<u>(59,517)</u>	<u>(59,517)</u>
Total	<u>\$ 518,491</u>	<u>\$ (1,415,065)</u>	<u>\$ (896,574)</u>

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

Year Ended March 31,	
2020	\$ (303,519)
2021	(303,519)
2022	(274,656)
2023	<u>(14,880)</u>
	<u>\$ (896,574)</u>

**Bloomfield Township Public Library**  
**Required Supplementary Information**  
**Budgetary Comparison Schedule**  
**General Fund**  
**For the Year Ended March 31, 2019**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Property taxes	\$ 7,095,067	\$ 7,095,067	\$ 7,207,809	\$ 112,742
Penal fines	85,021	85,883	85,862	(21)
State aid	26,860	30,118	30,118	-
Circulation fines and fees	100,000	85,000	84,127	(873)
Charges for services	13,800	14,738	14,181	(557)
Investment earnings	79,000	79,000	259,542	180,542
Other revenue	13,497	16,011	16,353	342
Total revenues	<u>7,413,245</u>	<u>7,405,817</u>	<u>7,697,992</u>	<u>292,175</u>
<b>Expenditures</b>				
Personnel	4,119,114	6,238,223	6,122,533	115,690
Library services	875,133	845,601	743,714	101,887
Facilities and equipment	1,109,615	1,028,027	894,541	133,486
Other expenditures	<u>3,022,865</u>	<u>1,089,105</u>	<u>894,283</u>	<u>194,822</u>
Total expenditures	<u>9,126,727</u>	<u>9,200,956</u>	<u>8,655,071</u>	<u>545,885</u>
(Deficiency) of revenues (under) expenditures	(1,713,482)	(1,795,139)	(957,079)	838,060
Other financing sources				
Proceeds from sale of capital assets	<u>-</u>	<u>1,066</u>	<u>1,066</u>	<u>-</u>
Net change in fund balance	(1,713,482)	(1,794,073)	(956,013)	838,060
Fund balance - beginning of year	<u>12,889,675</u>	<u>12,889,675</u>	<u>12,889,675</u>	<u>-</u>
Fund balance - end of year	<u>\$ 11,176,193</u>	<u>\$ 11,095,602</u>	<u>\$ 11,933,662</u>	<u>\$ 838,060</u>

**Bloomfield Township Public Library**  
**Required Supplementary Information**  
**Budgetary Comparison Schedule**  
**Gift Fund**  
**For the Year Ended March 31, 2019**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Gift income	\$ 500	\$ 75,989	\$ 86,292	\$ 10,303
Investment earnings	200	200	622	422
Total revenues	700	76,189	86,914	10,725
<b>Expenditures</b>				
Library services	64,094	104,079	51,146	52,933
Facilities and equipment	30,493	47,371	31,370	16,001
Other expenditures	90,928	109,557	17,721	91,836
Total expenditures	185,515	261,007	100,237	160,770
Excess (deficiency) of revenues over expenditures	(184,815)	(184,818)	(13,323)	171,495
Fund balance - beginning of year	178,428	178,428	178,428	-
Fund balance - end of year	\$ (6,387)	\$ (6,390)	\$ 165,105	\$ 171,495



**Bloomfield Township Public Library**  
**Required Supplementary Information**  
**Retirement System**  
**Schedule of Employer Contributions**  
**March 31, 2019**

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	- %
2019	134,994	134,994	-	948,596	14.23%

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, 2019**

Fiscal year ended March 31,	2019	2018	2017	2016
<b>Total Pension Liability</b>				
Service cost	\$ 104,568	\$ 108,515	\$ 116,520	\$ 108,762
Interest on the total pension liability	479,354	475,572	458,983	442,247
Changes in assumptions	(174,265)	-	-	-
Differences between expected and actual experience	2,526	160,097	67,807	251,783
Benefit payments and refunds	<u>(422,907)</u>	<u>(407,372)</u>	<u>(376,909)</u>	<u>(350,338)</u>
Net change in total pension liability	(10,724)	336,812	266,401	452,454
Total pension liability - beginning	<u>8,312,467</u>	<u>7,975,655</u>	<u>7,709,254</u>	<u>7,256,800</u>
Total pension liability - ending (a)	<u>\$ 8,301,743</u>	<u>\$ 8,312,467</u>	<u>\$ 7,975,655</u>	<u>\$ 7,709,254</u>
<b>Plan Fiduciary Net Position</b>				
Employee contributions	\$ 10,648	\$ 11,407	\$ 11,942	\$ 11,194
Employer contributions	134,994	-	-	-
Pension plan net investment income (loss)	176,628	363,435	521,445	(5,556)
Benefit payments and refunds	(422,907)	(407,372)	(376,909)	(350,338)
Pension plan administrative expense	<u>(3,223)</u>	<u>(3,061)</u>	<u>(3,252)</u>	<u>(3,105)</u>
Net change in plan fiduciary net position	(103,860)	(35,591)	153,226	(347,805)
Plan fiduciary net position - beginning	<u>7,736,965</u>	<u>7,772,556</u>	<u>7,619,330</u>	<u>7,967,135</u>
Plan fiduciary net position - ending (b)	<u>\$ 7,633,105</u>	<u>\$ 7,736,965</u>	<u>\$ 7,772,556</u>	<u>\$ 7,619,330</u>
Net pension liability (a-b)	<u>\$ 668,638</u>	<u>\$ 575,502</u>	<u>\$ 203,099</u>	<u>\$ 89,924</u>
Plan fiduciary net position as a percentage of total pension liability	91.95%	93.08%	97.45%	98.83%
Covered employee payroll	\$ 948,596	\$ 916,518	\$ 948,042	\$ 1,078,668
Net pension liability as a percentage of covered employee payroll	70.49%	62.79%	21.42%	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**  
**March 31, 2019**

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Fiscal Year Ended March 31,	Annual Return % *
2016	-0.10%
2017	6.90%
2018	4.70%
2019	2.30%

\* 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, 2019**

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%
2019	636,780	2,263,881	(1,627,101)	893,666	253.33%

**Notes to Schedule of Contributions**

Valuation date: April 1, 2018

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

Actuarial cost method	Entry Age Normal
Amortization method	Level dollar
Remaining amortization period	20 years
Asset valuation method	Market Value
Inflation	2.70%
Healthcare cost trend rates	5.50% - 4.60% over 66 years
Salary increases	3.50%
Discount rate	6.00%

**Bloomfield Township Public Library**  
**Required Supplementary Information**  
**Other Post-employment Benefits**  
**Schedule of Changes in Total OPEB Liability and Related Ratios**  
**March 31, 2019**

Fiscal year ended March 31,	2019	2018
<b>Total OPEB Liability</b>		
Service cost	\$ 183,209	\$ 225,477
Interest	249,838	239,445
Benefit payments	(179,825)	(166,632)
Differences between expected and actual experience	697,281	(30,198)
Changes in assumptions	(1,822,978)	-
Net change in total OPEB liability	(872,475)	268,092
Total OPEB liability - beginning	6,328,395	6,060,303
Total OPEB liability - ending (a)	<u>\$ 5,455,920</u>	<u>\$ 6,328,395</u>
<b>Plan Fiduciary Net Position</b>		
Employer contributions	\$ 2,263,881	\$ 166,632
Net investment income (loss)	115,668	-
Benefit payments	(179,825)	(166,632)
Net change in plan fiduciary net position	2,199,724	-
Plan fiduciary net position - beginning	-	-
Plan fiduciary net position - ending (b)	<u>\$ 2,199,724</u>	<u>\$ -</u>
Net OPEB liability (a-b)	<u>\$ 3,256,196</u>	<u>\$ 6,328,395</u>
Plan fiduciary net position as a percentage of total OPEB liability	40.32%	- %
Covered employee payroll	\$ 893,666	\$ 1,087,983
Net OPEB liability as a percentage of covered employee payroll	364.36%	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**  
**Required Supplementary Information**  
**Other Post Employment Benefits**  
**Schedule of Investment Returns**  
**March 31, 2019**

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Fiscal Year Ended March 31,	Annual Return % *
2018	N/A
2019	24.12%

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

GASB Statement No. 74 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.

The Protecting Local Government Retirement and Benefits Act (PA 202 of 2017) & Public Act 530 of 2016 Pension Report

Enter Local Unit Name	Bloomfield Township Public Library	Instructions: For a list of detailed instructions on how to complete and submit this form, visit <a href="http://michigan.gov/LocalRetirementReporting">michigan.gov/LocalRetirementReporting</a> .
Enter Six-Digit Municode	638006	
Unit Type	Library	
Fiscal Year End Month	March	
Fiscal Year (four-digit year only, e.g. 2019)	2019	
Contact Name (Chief Administrative Officer)	Sandra Bird	Questions: For questions, please email <a href="mailto:LocalRetirementReporting@michigan.gov">LocalRetirementReporting@michigan.gov</a> . Return this original Excel file. Do not submit a scanned image or PDF.
Title if not CAO	Finance Coordinator	
CAO (or designee) Email Address	<a href="mailto:birdsand@btpl.org">birdsand@btpl.org</a>	
Contact Telephone Number	248-642-5800 ext. 115	
Pension System Name (not division) 1	Twp. of Bloomfield Retirement Income Plan	If your pension system is separated by divisions, you would only enter one system. For example, one could have different divisions of the same system for union and non-union employees. However, these would be only one system and should be reported as such on this form.
Pension System Name (not division) 2		
Pension System Name (not division) 3		
Pension System Name (not division) 4		
Pension System Name (not division) 5		

Line	Descriptive Information	Source of Data	System 1	System 2	System 3	System 4	System 5
1	Is this unit a primary unit (County, Township, City, Village)?	Calculated	NO	NO	NO	NO	NO
2	Provide the name of your retirement pension system	Calculated from above	Twp. of Bloomfield Retirement Income Plan				
3	<b>Financial Information</b>						
4	Enter retirement pension system's assets (system fiduciary net position ending)	Most Recent Audit Report	7,633,105				
5	Enter retirement pension system's liabilities (total pension liability ending)	Most Recent Audit Report	8,301,743				
6	Funded ratio	Calculated	91.9%				
7	Actuarially Determined Contribution (ADC)	Most Recent Audit Report	134,994				
8	Governmental Fund Revenues	Most Recent Audit Report	7,784,906				
9	All systems combined ADC/Governmental fund revenues	Calculated	1.7%				
10	<b>Membership</b>						
11	Indicate number of active members	Most Recent Actuarial Funding Valuation	14				
12	Indicate number of inactive members	Most Recent Actuarial Funding Valuation	2				
13	Indicate number of retirees and beneficiaries	Most Recent Actuarial Funding Valuation	18				
14	<b>Investment Performance</b>						
15	Enter actual rate of return - prior 1-year period	Most Recent Actuarial Funding Valuation or System Investment Provider	2.30%				
16	Enter actual rate of return - prior 5-year period	Most Recent Actuarial Funding Valuation or System Investment Provider	3.90%				
17	Enter actual rate of return - prior 10-year period	Most Recent Actuarial Funding Valuation or System Investment Provider	0.00%				
18	<b>Actuarial Assumptions</b>						
19	Actuarial assumed rate of investment return	Most Recent Actuarial Funding Valuation	6.00%				
20	Amortization method utilized for funding the system's unfunded actuarial accrued liability, if any	Most Recent Actuarial Funding Valuation	Level Percent				
21	Amortization period utilized for funding the system's unfunded actuarial accrued liability, if any	Most Recent Actuarial Funding Valuation	20				
22	Is each division within the system closed to new employees?	Most Recent Actuarial Funding Valuation	Yes				
23	<b>Uniform Assumptions</b>						
24	Enter retirement pension system's actuarial value of assets using uniform assumptions	Most Recent Actuarial Funding Valuation	8,115,530				
25	Enter retirement pension system's actuarial accrued liabilities using uniform assumptions	Most Recent Actuarial Funding Valuation	8,203,510				
26	Funded ratio using uniform assumptions	Calculated	98.9%				
27	Actuarially Determined Contribution (ADC) using uniform assumptions	Most Recent Actuarial Funding Valuation	127,285				
28	All systems combined ADC/Governmental fund revenues	Calculated	1.6%				
29	<b>Pension Trigger Summary</b>						
30	Does this system trigger "underfunded status" as defined by PA 202 of 2017?	<b>Primary unit triggers:</b> Less than 60% funded <b>AND</b> greater than 10% ADC/Governmental fund revenues. <b>Non-Primary unit triggers:</b> Less than 60% funded	NO	NO	NO	NO	NO

**Requirements (For your information, the following are requirements of P.A. 202 of 2017)**

Local units must post the current year report on their website or in a public place.

The local unit of government must electronically submit the form to its governing body.

Local units must have had an actuarial experience study conducted by the plan actuary for each retirement system at least every 5 years.

Local units must have had a peer actuarial audit conducted by an actuary that is not the plan actuary OR replace the plan actuary at least every 8 years.

By emailing this report to the Michigan Department of Treasury, the local unit of government acknowledges that this report is complete and accurate in all known respects.

The Protecting Local Government Retirement and Benefits Act (PA 202 of 2017) Health Care (OPEB) Report

Enter Local Unit Name	Bloomfield Township Public Library	Instructions: For a list of detailed instructions on how to complete and submit this form, visit <a href="http://michigan.gov/LocalRetirementReporting">michigan.gov/LocalRetirementReporting</a> .
Enter Six-Digit Municode	638006	
Unit Type	Library	
Fiscal Year End Month	March	
Fiscal Year (four-digit year only, e.g. 2019)	2019	
Contact Name (Chief Administrative Officer)	Sandra Bird	Questions: For questions, please email <a href="mailto:LocalRetirementReporting@michigan.gov">LocalRetirementReporting@michigan.gov</a> . Return this original Excel file. Do not submit a scanned image or PDF.
Title if not CAO	Finance Coordinator	
CAO (or designee) Email Address	birdsand@btpl.org	
Contact Telephone Number	248-642-5800 ext. 115	

OPEB System Name (not division) 1	Bloomfield Twp. Public Library OPEB Program	If your OPEB system is separated by divisions, you would only enter one system. For example, one could have different divisions of the same system for union and non-union employees. However, these would be only one system and should be reported as such on this form.
OPEB System Name (not division) 2		
OPEB System Name (not division) 3		
OPEB System Name (not division) 4		
OPEB System Name (not division) 5		

Line	Descriptive Information	Source of Data	System 1	System 2	System 3	System 4	System 5
1	Is this unit a primary unit (County, Township, City, Village)?	Calculated	NO	NO	NO	NO	NO
2	Provide the name of your retirement health care system	Calculated from above	Bloomfield Twp. Public Library OPEB				
3	Financial Information						
4	Enter retirement health care system's assets (system fiduciary net position ending)	Most Recent Audit Report	2,199,724				
5	Enter retirement health care system's liabilities (total OPEB liability)	Most Recent Audit Report	5,455,920				
6	Funded ratio	Calculated	40.3%				
7	Actuarially determined contribution (ADC)	Most Recent Audit Report	636,780				
7a	Do the financial statements include an ADC calculated in compliance with <a href="#">Numbered Letter 2018-3?</a>		YES	Most Recent Audit Report			
8	Governmental Fund Revenues	Most Recent Audit Report	7,784,906				
9	All systems combined ADC/Governmental fund revenues	Calculated	8.2%				
10	Membership						
11	Indicate number of active members	Most Recent Actuarial Funding Valuation	14				
12	Indicate number of inactive members	Most Recent Actuarial Funding Valuation	1				
13	Indicate number of retirees and beneficiaries	Most Recent Actuarial Funding Valuation	17				
14	Provide the amount of premiums paid on behalf of the retirees	Most Recent Audit Report or Accounting Records	179,825				
15	Investment Performance						
16	Enter actual rate of return - prior 1-year period	Most Recent Actuarial Funding Valuation or System Investment Provider	24.12%				
17	Enter actual rate of return - prior 5-year period	Most Recent Actuarial Funding Valuation or System Investment Provider	0.00%				
18	Enter actual rate of return - prior 10-year period	Most Recent Actuarial Funding Valuation or System Investment Provider	0.00%				
19	Actuarial Assumptions						
20	Assumed Rate of Investment Return	Most Recent Actuarial Funding Valuation	6.00%				
21	Enter discount rate	Most Recent Actuarial Funding Valuation	6.00%				
22	Amortization method utilized for funding the system's unfunded actuarial accrued liability, if any	Most Recent Actuarial Funding Valuation	Level Dollar				
23	Amortization period utilized for funding the system's unfunded actuarial accrued liability, if any	Most Recent Actuarial Funding Valuation	20				
24	Is each division within the system closed to new employees?	Most Recent Actuarial Funding Valuation	Yes				
25	Health care inflation assumption for the next year	Most Recent Actuarial Funding Valuation	5.50%				
26	Health care inflation assumption - Long-Term Trend Rate	Most Recent Actuarial Funding Valuation	4.60%				
27	Uniform Assumptions						
28	Enter retirement health care system's actuarial value of assets using uniform assumptions	Most Recent Actuarial Funding Valuation	2,084,056				
29	Enter retirement health care system's actuarial accrued liabilities using uniform assumptions	Most Recent Actuarial Funding Valuation	4,941,738				
30	Funded ratio using uniform assumptions	Calculated	42.2%				
31	Actuarially Determined Contribution (ADC) using uniform assumptions	Most Recent Actuarial Funding Valuation	350,672				
32	All systems combined ADC/Governmental fund revenues	Calculated	4.5%				
33	Summary Report						
34	Did the local government pay the retiree insurance premiums for the year?	Accounting Records	YES				
35	Did the local government pay the normal cost for employees hired after June 30, 2018?	Accounting Records	YES				
36	Does this system trigger "underfunded status" as defined by PA 202 of 2017?	Primary unit triggers: Less than 40% funded AND greater than 12% ARC/Governmental fund revenues. Non-Primary unit triggers: Less than 40% funded	NO	NO	NO	NO	NO

Requirements (For your information, the following are requirements of P.A. 202 of 2017)
Local units must post the current year report on their website or in a public place
The local unit of government must electronically submit the form to its governing body.
Local units must have had an actuarial experience study conducted by the plan actuary for each retirement system at least every 5 years
Local units must have had a peer actuarial audit conducted by an actuary that is not the plan actuary OR replace the plan actuary at least every 8 years.



**BLOOMFIELD TOWNSHIP PUBLIC LIBRARY  
MEMORANDUM**

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**TO:** Library Board of Trustees

**FROM:** Carol Mueller, Library Director

**DATE:** September 13, 2019

**SUBJECT: Commons Area – Phase Three Proposal**

Phases one and two of our Commons space planning have now been completed. During Phase one, Library Board and management reviewed ideas for a different use of the space occupied by the Library's Media collections, agreed that the Media collections could be moved into the Adult Services and Youth Services collection space and then worked to empty the Media area of all collections and shelving. Phase two, using the direction agreed upon in Phase one, involved an intensive communications plan to get community feedback on the proposed use of the new Commons space and their opinion on furniture for this new area. Many different pieces of furniture were loaned to the Library to test out which ones were most used and desired by our community. In addition, an evaluation of the Commons carpeting, lighting, noise, electrical and millwork needs was conducted. This evaluation is attached for your information. Thankfully, much of what is already in place such as the ceiling, acoustics and lighting require little if any changes.

We are now at the point to order furniture and proceed with recommended improvements. Attached for your review is a proposal from Geraldine Drake, our interior designer at AECOM Great Lakes, Inc., for Phase three. This phase is a culmination of the first two phases and the next logical step to complete our new Commons area by the end of the year. Approval is needed to proceed.

**ACTION NEEDED:** I move to approve the AECOM Great Lakes, Inc. proposal to provide professional services for phase 3 of the Library's Commons area project.

## Existing Conditions Assessment

Bloomfield Township Public Library

Commons Area

August 13, 2019

AECOM team walked through the existing space vacated by the Media relocation project. The condition of space was reviewed and evaluated for appearance, wear, alignment of new use of the space and consideration of replacement or retaining the building materials.

### Floor

1. The overall condition of the existing carpet is fair to good
  - a. The carpet is worn in heavy traffic patterns
  - b. The pattern of the carpet identifies with the previous plan for media shelving
  - c. The color of the carpet reflects the influence of the logo in use of color blocks
  - d. We recommend that the library replace the carpet:
    - i. The Media Service Desk, Self-Check Out stations and a storage cabinet in the Communication Center is planned to be removed and the carpet will need replacement following the removal of the millwork
    - ii. It is nearing its 11-year life (typical carpet life can be up to 20 years, 15 is typical)
    - iii. The space is clear and open, allowing for the work to be performed with minimum disruption
    - iv. Under carpet electrical distribution may be required to allow for charging stations in the new furniture plan

### Wall

2. Base
  - a. The existing base is wood and brick, both are in very good condition
    - i. No replacement is recommended
3. Wall
  - a. Wall- North is brick with paint above, the brick is in very good condition
    - i. Brick to remain
    - ii. Re-paint the wall with paint to match existing color
  - b. Wall- West is painted and has a 3Form back lit installation, both are in good condition
    - i. Re-paint the wall with paint to match existing color
    - ii. Remove the 3Form to make space for a built-in bench | nook

### Ceiling

4. Gyp Ceiling
  - a. The existing ceiling is painted and in good condition
    - i. Re-paint the ceiling to match existing color
5. 3Form Wave Ceiling
  - a. The existing ceiling is in good condition
    - i. No replacement is recommended

**Lighting**

6. Dropped Linear Fluorescent Lighting
  - a. The existing lighting is in good condition providing adequate light levels for the use of space
7. Lighting at Entrance to Restrooms
  - a. Recommend improving lighting at this location
8. Lighting at Brick wall outside of Restroom Entrance
  - a. Recommend evaluating opportunity for increasing light level in this area
9. Lighting at new bench | nook on West Wall
  - a. Recommend evaluating opportunity for lighting in this area

**Electrical | Charging Capabilities**

10. Additional electrical requirements need to be evaluated at the West wall and through out the open area to accommodate electrical and charging request with the new furniture. Under carpet wiring may be considered.
11. The re-work of millwork described below may require electrical work
12. Evaluation of existing floor electrical monuments will be evaluated

**Millwork**

13. The former Media Service Desk, the Communication Center storage space and (2) Self-Check Out stations are considered for removal and or re-work. New construction may be required.
14. A new bench | nook is planned on the West wall and will require new construction.

**Acoustics**

15. Acoustic considerations will be evaluated as required in the future. No recommendation is considered at this time.

August 23, 2019

Carol Mueller  
Library Director  
Bloomfield Township Public Library  
1099 Lone Pine  
Bloomfield Twp., MI 48302

**Re: Interior Design Phase 3 for Bloomfield Township Public Library**

Dear Carol,

AECOM Great Lakes, Inc. (AECOM) is pleased to submit this proposal to provide professional services for the following project.

**PROJECT UNDERSTANDING**

With the success of Phases 1 and 2, Phase 3 will be the culmination of all approaches and possibilities previously explored. We will work with you to bring those ideas to life and guide you through the construction process. We understand that Bloomfield Township Public Library (BTPL) wishes to update the following areas:

- Self Check-out
  - Relocate ADA station to the first station adjacent to the Circulation Desk
  - Evaluate removal of one self check-out station
- Communications Center
  - Provide millwork modifications to allow for a counter height seating area with electrical charging capabilities.
  - Evaluate the existing partitioning in the center of communication center to allow the space to be open with visual access from the Commons Area. Consider location for copiers, change machines, literature racks and a work table.
- Commons Area (previously vacated Media)
  - Proceed with procurement of selected furnishings from Phase 2.
  - Provide additional power connections for patron mobile device charging.
  - Convert Media 3Form feature wall to built-in bench with lighting above.
  - Evaluate Restroom identification through lighting application and signage.
  - Evaluate enhancing lighting along Restroom brick walls.
  - Design and select new floor finishes within Commons Area
  - Coordinate painting of Commons Area to match existing.
  - Design Commons Demonstration | Gathering Area at former Media Service Desk.

AECOM has based this proposal on a \$900,000 value of construction, design and furniture and equipment for approximately 5,200 SF of renovation work.

**SCOPE OF SERVICES AND DELIVERABLES**

AECOM will perform Architectural services as described below and as stated in the following phases.

**Design Phase:**

- Generate demolition plan
- Generate architectural plans, elevations and reflected ceiling plans for all project areas
- Generate construction details for interior finishes and millwork
- Assist the owner with furniture, finishes and equipment (FFE) selection and specifications
- Generate preliminary power plan and fixture layout and coordinate with selected General Contractor
- Present physical material samples of interior finishes for review and approval
- Present cut sheets for lighting fixtures for review and approval
- Validate cost with selected General Contractor
- Provide one interior rendering

**Construction Period**

- Assist owner with bid review and provide clarifications
- Review bidder substitution requests
- Respond to contractor Requests for Information (RFI's)
- Issue sketches or ASI's to clarify design intent as needed
- Review contractor Submittals (Product Data, Shop Drawings, Samples)
- Review and comment on contractor Change Order Requests
- Conduct periodic site visits to confirm contractor's work aligns to quality standards
- Provide up to three on-site furniture placement coordination meetings.
- Conduct substantial completion walk-through with client and contractor and issue punch list
- Verify completion and acceptance of punch list items

#### CONSULTANTS

AECOM will self-perform all design and engineering services and has not included any consultants in our fee for basic services. If determined appropriate, we can engage Gary Steffy, Lighting Designer, to review lighting recommendations and design.

#### SCHEDULE

Design Phases	Start	Duration	Completion
Design Phase	August	8 weeks	October
Construction Period	October	10 weeks	December
Substantial Completion / Punch List	December	1 week	December
Project Closeout	December	4 weeks	January
End of AECOM Services	January	4 weeks	January 31, 2020

#### PROFESSIONAL FEES

The services AECOM will perform for Client and the estimated time for performance are described in the Scope of Services and Deliverables of this proposal letter. Payment shall be made to AECOM as follows:

1. Method of Compensation: Lump Sum/Fixed Fee
2. Amount of Compensation: \$70,000.00

\*Reimbursable expenses are in addition to this fee. AECOM shall be reimbursed at 1.1 cost for mileage, reproduction of drawings and conference calls associated with this effort.

#### DESIGN ASSUMPTIONS / CLARIFICATIONS

- AECOM has assumed all the existing HVAC and plumbing systems are performing within their expected lifespan and will not be updated or changed.
- AECOM has assumed Bloomfield Township will not require separate sealed Electrical Engineering drawings for permits. AECOM has included the seal of a Licensed Architect for permits, if needed.
- AECOM understands Bloomfield Township does not desire updating general lighting throughout the specified renovation areas and has not included this scope in its proposal.
- AECOM has assumed the selected General Contractor & BTPL personnel will assist in the design and circuiting of any lighting modifications and new convenience power outlet locations.
- It is agreed that the Client's maximum recovery against AECOM for any and all claims, damages and/or liabilities under this agreement, whether in contract, tort, or otherwise, is \$50,000 or the amount of AECOM's fee, whichever is greater. It is expressly agreed that the Client's sole and exclusive remedy against AECOM for any claims under this agreement, whether based in contract, tort, or otherwise, is the award of damages not to exceed the stipulated \$50,000 figure, or the amount of AECOM's fee, whichever is greater. In no event shall AECOM be liable, whether in

contract, tort, or otherwise, for Client's loss of profits, delay damages, or for any special incidental or consequential loss or damage of any nature arising at any time or from any cause whatsoever.

- This proposal is based upon 11 consecutive weeks of Construction.
- This proposal is based upon a Period of Performance from August 23, 2019 until January 31, 2020. Any services rendered afterwards are subject to additional services.

#### AUTHORIZATION

We look forward to the opportunity to work with the Bloomfield Township Public Library on this project. If the terms of this agreement are acceptable, please sign this letter in the space provided below and return it to me by August 23, 2019. This document serves as a record of the terms of our agreement. Upon receipt of a countersigned copy of this letter, we will prepare a draft copy of AECOM's Consulting Services Agreement which we propose as the final form of our agreement.

AECOM, and the entire team, want to thank you for the opportunity to be involved in your project and visualizing your goals.

Sincerely,



G. Jerry Attia, AIA  
Vice President, Managing Principal  
AECOM Great Lakes, Inc.

T: 248-204-4254  
M: 202-744-2569  
E: [jerry.attia@aecom.com](mailto:jerry.attia@aecom.com)



Geraldine Drake, IIDA  
Interiors Practice Lead, Senior Associate  
AECOM Great Lakes, Inc.

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This Agreement is accepted by Bloomfield Township  
Public Library this \_\_\_\_\_ day of \_\_\_\_\_, 20

By: Carol Mueller

Title: Library Director

**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 10, 2019

**SUBJECT:** Strategic Plan Update

**1. Marketing**

This group continues to meet and discuss ideas and tactics for marketing the Library and its services. The group wrote a survey to gather data about patrons' use of our website. The goal is to get help with prioritizing the website improvements. Three staff recently attended a workshop about collecting data that provided some useful tools for this committee.

**2. Tours**

Two tours are planned for the fall quarter. Tour guides rotate among various staff from all departments. Staff is enjoying interacting with patrons in this fun and different way.

**3. Staff Awareness**

The weekly Staff Huddles that this team recommended have been well-received by staff. Currently our new Commons area is discussed at these huddles. This team also inspired regular meetings of staff who are assigned to be Seniors-in-Charge.

**4. Programming**

This group is being reviewed and will start meeting again soon.

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.



**BLOOMFIELD TOWNSHIP PUBLIC LIBRARY  
MEMORANDUM**

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**TO:** Trustees

**FROM:** Tera Moon

**DATE:** September 10, 2019

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

Geraldine Drake has used the feedback gathered by staff and through polling to draft a furniture plan. The feedback indicated that there is a stronger desire for tables and chairs conducive to studying than for casual use. Geraldine will share the draft plan with the Building & Grounds Committee on September 12.

Having the Commons in place, even as a mock-up, is providing patrons with an alternate meeting space while the vending café is closed for lobby floor renovations.

Communication is integral to the success of this project. Staff has been updated at weekly staff huddles, in emails, and by information posted in the staff hallway. Patrons have been informed via newsletters, posters, social media, and of course by staff. We will continue to help patrons understand the changes and keep staff informed. This is an exciting time for Bloomfield Township Public Library as we continue to move from an A to an A+ library!

## OCTOBER 2019

MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY	SUNDAY
	1 10AM Knit 'n Stitch Circle 10AM Tinker Tales 6:30 PM Manhattan Short Film Festival	2 10AM Wee ALL Play 5PM Google CS	3 12:15PM Friends Meeting 10AM Mother Goose Club	4 10AM Movers and Shakers 12PM English Language Conversation Hour	5 2PM Introduction to Powerpoint	6 Bloomfield Historical Society - Michael Hodges - "Albert Kahn - in Detroit"
7 5 PM Google CS First 7 PM Michigan Rehabilitation Services Presentation	8 10 AM Tinker Tales 1PM Memoir Writers' 6PM Intro Scanning & Photo Editing 7PM Real Life Detectives	9 10AM Wee ALL Play 1PM Digital Download Help 6:30PM Writers' Rendezvous	10 10AM Mother Goose Club 7PM Open Lab	11 10AM Movers& Shakers 12PM English Language Conversation Hour 6:30PM Haunted Library	12 9:30 AM FOL Second Saturday Sale 9:30AM Genealogy 11AM SENSEational Story Time	13 Friends of the Library SPECIAL Sunday \$5 Bag Sale! 12noon to 3:30p
14 11AM Adult and Teen Sensory Storytime 11AM Adult and Teen Sensory Storytime 7PM The Taste of Mexicantown	15 7:30 Library Board 10 AM Tuesday Book Club 10 AM Tinker Tales 6:30 PM Book Worms 7PM Classics Book Club 7PM Detroit Neighborhoods	16 Gale Courses Begin 10AM Wee ALL Play 1PM Mystery Book Discussion: August Snow	17 10AM Mother Goose Club 6:30PM Art Lab	18 10AM Movers and Shakers 12PM English Language Conversation Hour	19 2 PM PowerPoint 2	20
21 10AM Family Story Time 1PM 30 Minute Lunchtime Book Club 6:30 PM My First Book Group	22 1PM Memoir Writers' Group 6PM Intro to Shutterfly 7PM Author Talk: Stephen Mack Jones	23 10AM Wee ALL Play 6PM Intro to Coding 6:30PM Writers' Rendezvous 6:30PM Slightly Spooky Stories	24 10AM Eleanor's Thursday Book Club 6:30PM Paperbacks & Snacks	25 11AM Sensory-Friendly Movies for Adults and Teens 12PM English Language Conversation Hour 7PM PanaMO Trio	26	27
28 6PM Books in Bars at Rusty Bucket (Book Club) 6:30PM Book Chat	29 6:30PM Spooktacular 7PM Medieval Michigan: World Trade Center Architect Minoru Yamasaki and the Wayne State Campus	30 10AM Wee ALL Play	31			