

Bloomfield Township Public

Library

**Bloomfield Township Public Library
Board of Trustees**

Library Board Meeting
Tuesday, September 20, 2022
7:00 p.m.

Board Room

Trustees:

libraryboard@btpl.org

Joan Luksik, President
Judy Lindstrom, Secretary
Keith Carduner
Dani Gillman
Joy Murray
Shane Spradlin

Director:

Tera Moon

moontera@btpl.org

All meetings are open to the public.

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
Tuesday, September 20, 2022 7:00 p.m.

#	<u>NUMBERED ITEMS</u>	<u>DATE DELIVERED</u>
1	Agenda	09/16/2022
2a	Request to remove items from the Consent Agenda for Discussion	09/16/2022
2b	Motion to approve the order of items for the regular and consent agendas	09/16/2022
5	Motion to approve remaining Consent Agenda items 6-8d	09/16/2022
6	Regular Board Meeting Minutes of August 16, 2022	09/16/2022
7a	Cash Disbursements	09/16/2022
7b	Revenues/Expenditures Budget Report	09/16/2022
7c	Energy Report	09/16/2022
8a	President's Report– no report	
8b	Director's Report	09/16/2022
8c	Art Committee – no report	
8c	Advocacy Committee – no report	
8c	Ambassadors Group – no report	
8c	Building and Grounds Committee – no report	
8c	Cranbrook, DPL, and TPL– no report	
8c	Development Committee – no report	
8c	Finance Committee– September 8, 2022	09/16/2022
8c	Friends of the Library Liaison – no report	
8c	Jeanette P. Myers Scholarship Committee – no report	
8c	Investment Committee – no report	
8c	Personnel Committee – no report	
8c	Policy Committee – no report	
11a	Audit Presentation	09/16/2022
11b	Pension & OPEB Reports	09/16/2022
13	Motion to approve any items removed from the Consent Agenda	09/16/2022

<u>UNNUMBERED ITEMS</u>	<u>DATE DELIVERED</u>
Strategic Plan	09/16/2022
Press Mentions	09/16/2022
Marketing Report	09/16/2022
Adult and Youth Services Events Calendars	09/16/2022
Dates for Library Board of Trustees	09/16/2022

AGENDA
BLOOMFIELD TOWNSHIP PUBLIC LIBRARY
BOARD OF TRUSTEES
Tuesday, September 20, 2022
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 16, 2022
7. Budget
 - a. Cash Disbursements
 - b. Monthly Revenues & Expenditures
 - c. Energy Report
8. Written Reports:
 - a. President: *Joan Luksik
 - b. Director: *Tera Moon
 - c. Committee:
 - *Advocacy Committee
 - *Art Committee *Ad Hoc*
 - *Building and Grounds
 - *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
 - b. Pension and Other Post-Employment Benefits (OPEB) Reports
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 18, 2022
16. Adjournment

BLOOMFIELD TOWNSHIP PUBLIC LIBRARY

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

I REQUEST THAT ITEM (S):

**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**

Bloomfield Township Public Library
Oakland County, Michigan
Tuesday, August 16, 2022, 7:00 p.m.
Library Board Room

At 7:03 p.m. the Regular Meeting of the Bloomfield Township Public Library Board of Trustees was called to order by President Joan Luksik.

Trustees Present: Keith Carduner, Danielle Gillman, Joan Luksik, and Shane Spradlin

Trustees Absent: Joy Murray and Judy Lindstrom

Administration: Director Tera Moon, Assistant Director Katherine Bryant, Administrative Assistant Linden Godlove

Guests: Lindsey Block, Administrative Services Clerk and Staff Organization Committee (SOC) representative

Joan Luksik requested **Item 7c** be removed from the consent agenda for regular discussion.

Keith Carduner requested **Item 7a** be removed from the consent agenda for regular discussion.

Upon discussion, a motion was made by Shane Spradlin and seconded by Dani Gillman **TO APPROVE THE ORDER OF ITEMS AS LISTED ON THE AGENDAS WITH THE FOLLOWING ITEMS REMOVED FROM CONSENT AGENDA AS FOLLOWS: 7A AND 7C**

A vote was taken for approval of the motion.
Ayes: Carduner, Gillman, Luksik, and Spradlin
Nays: None

MOTION CARRIED

PRESIDENT'S VERBAL REPORT:

President Joan Luksik remarked on a discussion about installing beehives on the Library grounds during a Building and Grounds Committee meeting. Birmingham *Seen* magazine recently featured local beekeeping efforts in Detroit. Bloomfield Township must grant permission before beehives can be installed at the Library.

DIRECTOR'S VERBAL REPORT:

Director Moon expressed her congratulations to all the Myers Scholarship winners. Supporting the continued education of students connected with Bloomfield Township Public Library in such a tangible way is a pleasure. The scholarship has touched many lives over the years. The award was first presented in August of 2000 and since then there have been forty-four winners and over \$19,000 in scholarships has been given. There is a complete list of past Myers Scholarship winners available for review. Thanks to the Myers Scholarship Committee: Joan Luksik and Shane Spradlin.

Director Moon provided a staffing update and outlined next steps in the strategic planning process.

Director Moon requested permission from the Board of Trustees to take a yearlong public library financial management certificate program. The Trustees expressed support.

Director Moon remarked on the gardens' particular beauty at this time and reminded the Trustees that Jim Slezinski of Goldner Walsh will be giving tours of the gardens on August 19.

Upon discussion, a motion was made by Keith Carduner, seconded by Dani Gillman to **APPROVE THE REMAINING ITEMS ON THE CONSENT AGENDA.**

A vote was taken for approval of the motion.

Ayes: Carduner, Gillman, Luksik, and Spradlin

Nays: None

MOTION CARRIED

REGULAR AGENDA:

Call to the public.

Lindsey Block reported on the Staff Organization Committee's latest activities.

UNFINISHED BUSINESS:

No unfinished business.

NEW BUSINESS:

11a. Public Budget Hearing

Presentation and Discussion of Preliminary Budget, Fiscal Year April 1, 2023- March 31, 2024.

Director Tera Moon thanked the Department Heads, Administration team, and the Trustees for the collective effort to prepare this preliminary budget. Library Director Tera Moon gave an overview on the Fiscal Year (FY) 2023-2024 Preliminary Budget. The final budget for FY 2023-2024 will be presented in March 2024.

Motion to Approve: The Fiscal Year 2023-2024 Preliminary General Fund Budget:

Upon review and discussion of the Fiscal Year 2023-2024 Preliminary General Fund Budget, a motion was made by Keith Carduner, seconded by Dani Gillman:

TO APPROVE THE PRELIMINARY GENERAL FUND BUDGET, AS ATTACHED, FOR FISCAL YEAR APRIL 1, 2023 – MARCH 31, 2024, IN THE AMOUNT OF \$8,824,268 FOR THE ANTICIPATED REVENUES AND \$7,554,718 FOR THE ANTICIPATED EXPENDITURES FOR THE SUPPORT AND MAINTENANCE OF BLOOMFIELD TOWNSHIP PUBLIC LIBRARY FOR THAT FISCAL YEAR AND THE FUND BALANCE RESERVES SHALL BE INCREASED BY \$1,269,550.

THAT THE APPROVED GENERAL FUND BUDGET AND TAX LEVY FOR FISCAL YEAR APRIL 1, 2023 – MARCH 31, 2024, 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.

TO APPROVE ON A FUNCTIONAL AND TOTAL FUND BASIS THE AMENDED GENERAL FUND BUDGET, FOR THE CURRENT FISCAL YEAR APRIL 1, 2022 – MARCH 31, 2023, IN THE FOLLOWING AMOUNTS FOR THE SUPPORT AND MAINTENANCE OF BLOOMFIELD TOWNSHIP PUBLIC LIBRARY: \$8,494,309 FOR THE ANTICIPATED REVENUES AND \$10,315,662 FOR THE ANTICIPATED EXPENDITURES. FUND BALANCE RESERVES SHALL BE DECREASED BY (\$1,821,353). THERE IS A PLANNED USE OF FUND BALANCE FOR CAPITAL PROJECTS, INCLUDING THE STORM SEWER MITIGATION PROJECT.

A vote was taken for approval of the motion.

Ayes: Carduner, Gillman, Luksik, and Spradlin

Nays: None

MOTION CARRIED

Motion to Approve the Fiscal Year 2023-2024 Preliminary Gift Fund Budget:

Upon review and discussion of the FY 2023-2024 Preliminary Gift Fund Budget, a motion was made by Dani Gillman, seconded by Keith Carduner:

TO APPROVE THE PRELIMINARY GIFT FUND BUDGET, AS ATTACHED, FOR FISCAL YEAR APRIL 1, 2023 – MARCH 31, 2024, 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: Carduner, Gillman, Luksik, and Spradlin

Nays: None

MOTION CARRIED

11b. Holiday Calendar

Director Moon presented the proposed 2023 holiday closing calendar.

Upon discussion, a motion was made by Shane Spradlin, seconded by Dani Gillman **TO APPROVE THE PROPOSED 2023 LIBRARY CALENDAR OF HOLIDAYS AND CLOSINGS AS PRESENTED.**

A vote was taken for approval of the motion.

Ayes: Carduner, Gillman, Luksik, and Spradlin

Nays: None

MOTION CARRIED

12. DISCUSSION OF ITEMS REMOVED FROM THE CONSENT AGENDA

Joan Luksik inquired about the cost of gas and water. Director Moon answered that the cost per unit of gas is extremely high right now, so the costs are higher than previous years. Water use was higher than last year. Director Moon responded that 2021 was very rainy with flooding and this year is dry.

Keith Carduner queried about the cost of book ends. Director Moon said that new bookends are needed for ease of use.

Shane Spradlin asked why the Library is paying Farmington Community Library. Director Moon answered that Farmington Community Library is the fiduciary for Metronet, the digital library consortium. The fee paid was for membership dues and renewal of an online resource.

Spradlin inquired about the fees paid to Foster Swift. Moon answered the payment was for legal services regarding the parent-student reunification plan with Bloomfield Hills Schools.

Spradlin asked about Midwest Tape. This firm is a vendor of DVDs and other media plus hoopla, a streaming service for library users.

Upon discussion, a motion was made by Keith Carduner seconded by Shane Spradlin **TO APPROVE THE ORDER OF ITEMS REMOVED FROM THE CONSENT AGENDAS.**

A vote was taken for approval of the motion.

Ayes: Carduner, Gillman, Luksik, and Spradlin

Nays: None

MOTION CARRIED

OTHER:

Director Moon remarked on a typo in the "dates for library board" document in the packet. The Friends board meeting is on September 7 not September 10.

The Friends are discussing setting up a reserve fund, as they have received many generous donations in recent years.

Dani Gillman shared that she spoke with Stephanie Knight, one of the Myers Scholarship recipients. Ms. Knight remarked that she enjoys bringing her children to the Library and appreciated that everyone in community is represented.

Next meeting Tuesday, September 20.

At 7:44 p.m. President Luksik adjourned the meeting.

Submitted by:

A handwritten signature in black ink, appearing to be 'Dani Gillman', with a stylized flourish at the end.

Dani Gillman, Library Trustee

BLOOMFIELD TOWNSHIP PUBLIC LIBRARY**Cash Disbursements Comments
August 2022****GENERAL FUND****ADVANCE CHECKS:**

- Check #22410 payable to Bloomfield Township in the amount of \$324.96 was payment for PA152 health care premiums.
- Check #22411 payable to DTE Energy in the amount of \$20,421.44 was payment for electricity use for the period 7/11-8/8.
- Check #22412 payable to Patricia Ballard in the amount of \$43.21 was payment for reimbursement for program supplies.
- Check #22413 payable to Pitney Bowes Reserve Account in the amount of \$1,500.00 was payment for postage metering machine.
- Check #22415 payable to the United States Postal Service in the amount of \$275.00 was payment for the annual bulk postage mailing permit.
- Check #22416 payable to Killian Weston in the amount of \$150.00 was reimbursement for summer reading prizes.
- Check #22417 payable to Consumers Energy in the amount of \$5,112.10 was payment for service for 7/7-8/5.
- Check #22419 payable to Martha McGee in the amount \$104.19 was payment for reimbursement for purchase of Library Shop inventory.
- Check #22421 payable to the United States Postal Service in the amount of \$4,000.00 was payment for postage for the fall newsletter mailing.

REGULAR CHECKS:

- Check #22431 payable to Bloomfield Township in the amount of \$307,729.55 was payment for two payrolls including FICA, health insurance, pension, etc. (\$301,622.75) and water service for 7/19-8/22 (\$6,106.80).

- Check #22432 payable to Butzel Long in the amount of \$2,028.15 was payment for legal services related to labor matters.
- Check #22438 payable to Champagne Engraving in the amount of \$40.00 was payment for new nameplates for new Trustees.
- Check #22440 payable to Jim Craft in the amount of \$150.00 was payment for a history lecture program.
- Check #22442 payable to the Detroit Historical Society in the amount of \$250.00 was payment for a history lecture program.
- Check #22443 payable to Doeren Mayhew & CO., P.C. in the amount of \$10,500.00 was payment for temporary accounting services.
- Check #22444 payable to Du All Cleaning in the amount of \$7,810.00 was payment for regular monthly cleaning services plus exterior window cleaning.
- Check #22446 payable to Farmington Community Library in the amount of \$2,661.66 was payment for subscriptions to Ancestry and Bookflix databases.
- Check #22447 payable to Foster Swift in the amount of \$292.50 was payment for legal services related to library matters.
- Check #22452 payable to Lenawee District Library in the amount of \$32.95 was payment for an item damaged by a patron.
- Check #22460 payable to Siemens Industry, Inc. in the amount of \$19,910.00 was payment for starting a project to upgrade the library's HVAC software and infrastructure.
- Check #22461 payable to Spalding DeDecker in the amount of \$12,500.00 was payment for lower level storm water investigation services.
- Check #22463 payable to The Library Network in the amount of \$3,170.13 was payment for internet service.
- Check #22467 payable to the United States Postal Service in the amount of \$8,000.00 was payment for future newsletter mailings.

GIFT FUND

ADVANCE CHECKS:

- Check #5327 payable to American College of Education in the amount of \$500.00 was payment for Myers Scholarship.

- Check #5328 payable to Oakland Community College Financial Aid in the amount of \$500.00 was payment for Myers Scholarship.
- Check #5329 payable to University of Michigan in the amount of \$500.00 was payment for Myers Scholarship.

REGULAR CHECKS:

- Check #5332 payable to Detroit Historical Society in the amount of \$1,000.00 was payment for a display.
- Check #5333 payable to Janway Company in the amount of \$1,520.53 was payment for items for an outreach kit.
- Check #5334 payable to Emily Ladau in the amount of \$1,700.00 was payment for keynote speaker for Adaptive Umbrella.
- Check #5335 payable to Adriana Lebron White in the amount of \$750.00 was payment for keynote speaker for Adaptive Umbrella.

BLOOMFIELD TOWNSHIP PUBLIC LIBRARY

CHECK REGISTERS

FOR THE MONTH OF AUGUST 2022

Check #	Date	Payee	Cash Account	Amount
General Fund				
ADVANCE CHECKS:				
22409	8/16/22	AMAZON.COM	016.01	1,161.14
22410	8/16/22	BLOOMFIELD TOWNSHIP	016.01	324.96
22411	8/16/22	DTE ENERGY	016.01	20,421.44
22412	8/16/22	Patricia Ballard	016.01	43.21
22413	8/16/22	PITNEY BOWES RESERVE ACCOUNT	016.01	1,500.00
22414	8/16/22	T MOBILE	016.01	59.96
22415	8/16/22	UNITED STATES POSTAL SERVICE	016.01	275.00
22416	8/16/22	Killian Weston	016.01	150.00
22417	8/23/22	CONSUMERS ENERGY	016.01	5,112.10
22418	8/23/22	FLAGSTAR BANK	016.01	2,659.68
22419	8/23/22	Martha McGee	016.01	104.19
22420	8/23/22	PRINCIPAL LIFE INS CO-SBD GRANDE ISLAND	016.01	846.65
22421	8/23/22	UNITED STATES POSTAL SERVICE	016.01	4,000.00
22422	8/23/22	VIGILANTE SECURITY	016.01	1,950.00
22423	8/30/22	APPLIED IMAGING	016.01	769.99
22424	8/30/22	XFINITY	016.01	57.60
22425	8/30/22	POSEIDON LAWN SPRINKLERS	016.01	332.00
22426	8/30/22	TERMINIX PROCESSING CTR.	016.01	160.00
Total				<u>39,927.92</u>
REGULAR CHECKS:				
22427	9/12/22	ASSA ABLOY ENTRANCE SOLUTIONS	016.01	137.25
22428	9/12/22	AUNALYTICS, INC.	016.01	2,559.25
22429	9/12/22	BAKER & TAYLOR, INC.	016.01	7,064.26
22430	9/12/22	BLACKSTONE PUBLISHING	016.01	41.60
22431	9/12/22	BLOOMFIELD TOWNSHIP	016.01	307,729.55
22432	9/12/22	BUTZEL LONG	016.01	2,028.15
22433	9/12/22	CAR TRUCKING, INC.	016.01	212.55
22434	9/12/22	CDW GOVERNMENT, INC.	016.01	88.12
22435	9/12/22	CENGAGE LEARNING/GALE	016.01	1,102.74
22436	9/12/22	CENTER POINT PUBLISHING	016.01	29.96
22437	9/12/22	CENTRAL BUSINESS SYSTEMS, INC.	016.01	782.40
22438	9/12/22	CHAMPAGNE ENGRAVING	016.01	40.00
22439	9/12/22	CINTAS CORPORATION	016.01	147.31
22440	9/12/22	JIM CRAFT	016.01	150.00
22441	9/12/22	DEMCO, INC.	016.01	227.73
22442	9/12/22	DETROIT HISTORICAL SOCIETY	016.01	250.00
22443	9/12/22	DOEREN MAYHEW & CO., P.C.	016.01	10,500.00
22444	9/12/22	DU ALL CLEANING, INC	016.01	7,810.00
22445	9/12/22	EBSCO INFORMATION SERVICES	016.01	5,269.00
22446	9/12/22	FARMINGTON COMMUNITY LIBRARY METRO NET	016.01	2,661.66
22447	9/12/22	FOSTER SWIFT	016.01	292.50
22448	9/12/22	GREAT OAKS MAINTENANCE	016.01	2,191.45
22449	9/12/22	HISTORICAL SOCIETY OF MICHIGAN	016.01	150.00
22450	9/12/22	INGRAM LIBRARY SERVICES	016.01	357.49
22451	9/12/22	LAFORCE	016.01	351.00
22452	9/12/22	LENAWEE DISTRICT LIBRARY	016.01	32.95
22453	9/12/22	MICROMARKETING LLC	016.01	560.48
22454	9/12/22	MIDWEST TAPE	016.01	3,416.40
22455	9/12/22	NICHOLS/NETWORK SERVICES CO	016.01	870.94
22456	9/12/22	OVERDRIVE	016.01	12,946.98
22457	9/12/22	THE ROWMAN & LITTLEFIELD PUBLISHING GRP	016.01	227.39
22458	9/12/22	SALEM PRESS, INC.	016.01	1,062.50
22459	9/12/22	SHOWCASES	016.01	1,057.32

**BLOOMFIELD TOWNSHIP PUBLIC LIBRARY
CHECK REGISTERS
FOR THE MONTH OF AUGUST 2022**

Check #	Date	Payee	Cash Account	Amount
22460	9/12/22	SIEMENS INDUSTRY, INC.	016.01	19,910.00
22461	9/12/22	Spalding Dedecker	016.01	12,500.00
22462	9/12/22	TEL SYSTEMS	016.01	2,500.00
22463	9/12/22	THE LIBRARY NETWORK	016.01	3,170.13
22464	9/12/22	THOMSON REUTERS/THOMSON WEST	016.01	264.60
22465	9/12/22	TOWN SQUARE PUBLICATIONS, LLC	016.01	445.00
22466	9/12/22	UNIQUE MANAGEMENT SERVICES, INC.	016.01	285.65
22467	9/12/22	UNITED STATES POSTAL SERVICE	016.01	8,000.00
22468	9/12/22	WT. COX INFORMATION SERVICES	016.01	2,749.71

Total				<u><u>422,174.02</u></u>
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Gift Fund

ADVANCE CHECKS:

5326	8/16/22	AMAZON.COM	012.03	483.33
5327	8/16/22	American College of Education	012.03	500.00
5328	8/16/22	Oakland Community College Financial Aid	012.03	500.00
5329	8/16/22	University of Michigan	012.03	500.00
5330	8/23/22	FLAGSTAR BANK	012.03	<u>915.69</u>

Total				<u><u>2,899.02</u></u>
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REGULAR CHECKS:

5331	9/12/22	BAKER & TAYLOR	012.03	1,172.66
5332	9/12/22	DETROIT HISTORICAL SOCIETY	012.03	1,000.00
5333	9/12/22	JANWAY COMPANY	012.03	1,520.53
5334	9/12/22	Emily Ladau	012.03	1,700.00
5335	9/12/22	Adriana Lebron White	012.03	<u>750.00</u>

Total				<u><u>6,143.19</u></u>
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Bloomfield Township Public Library
FY 2022-2023 General Fund Budget

PRESENTED: SEPTEMBER 20, 2022 FOR THE MONTH OF: AUGUST, 2022

ACCOUNT NAME	2022-2023 ADOPTED BUDGET AS OF MARCH 16, 2022	2022-2023 AMENDED BUDGET AS OF AUGUST 16, 2022	REVENUE/EXPENSE CURRENT MONTH	REVENUE/ EXPENSE YTD	Five Months 41.67% % OF BUDGET YTD	VARIANCE
<u>Revenues</u>						
Taxes	\$8,141,617	\$8,248,977	\$0	\$0	0.00%	(\$8,248,977)
Penal Fines	\$87,600	\$87,600	\$66,126	\$66,126	75.49%	(\$21,474)
State Aid	\$32,800	\$32,800	\$0	\$43,493	132.60%	\$10,693
Circulation Fines & Fees	\$25,500	\$25,500	\$2,682	\$13,029	51.09%	(\$12,471)
Charges for Services	\$14,866	\$14,866	\$780	\$2,543	17.11%	(\$12,323)
Investment earnings	\$50,000	\$50,000	\$614	(\$26,775)	-53.55%	(\$76,775)
Miscellaneous	\$34,566	\$34,566	\$277	\$7,654	22.14%	(\$26,912)
Total Revenues	\$8,386,949	\$8,494,309	\$70,478	\$106,071	1.25%	(\$8,388,238)
<u>Expenditures</u>						
Personnel	\$4,777,521	\$4,777,521	\$246,829	\$1,774,221	37.14%	(\$3,003,300)
Library Services	\$817,933	\$817,933	\$41,877	\$334,449	40.89%	(\$483,484)
Facilities & Equipment	\$1,036,779	\$1,036,779	\$104,725	\$418,877	40.40%	(\$617,902)
Other Operating Expenditures	\$3,619,429	\$3,683,429	\$68,336	\$473,382	12.85%	(\$3,210,047)
Total Expenditures	\$10,251,662	\$10,315,662	\$461,767	\$3,000,929	29.09%	(\$7,314,733)
Fund Balance - Beginning	\$12,237,654	\$12,237,654		\$12,237,654		
Net revenue (expenditure)	(\$1,864,713)	(\$1,821,353)		(\$2,894,859)		
Fund Balance - Ending	\$10,372,941	\$10,416,301		\$9,342,795		

Fund Balance Designations

Nonspendable-Prepaid Expense	\$18,791	\$18,791
Committed Fund Balance (is 8-months of operational expenditures amount)	\$4,588,431	\$4,631,097
Assigned Fund Balance (is \$466,224 the 3/31/22 compensated absences accrual, plus \$1,683,764 the OPEB obligation plus \$3,834,226 for capital improvements)	\$5,665,719	\$5,666,413
Unassigned Fund Balance (is the unplanned emergency amount)	\$100,000	\$100,000

Bloomfield Township Public Library
FY 2022-2023 Gift Fund Budget

PRESENTED: SEPTEMBER 20, 2022 FOR THE MONTH OF: AUGUST, 2022

Five Months 41.67%

ACCOUNT NAME	2022-2023 ADOPTED BUDGET AS OF MAR 16, 2022	2022-2023 AMENDED BUDGET AS OF SEP 20, 2022	REVENUE/ EXPENSE CURRENT MONTH	REVENUE/ EXPENSE YTD	% OF BUDGET YTD	VARIANCE
<u>Revenues</u>						
Gift Income	\$500	\$26,882	\$0	\$26,882	100.00%	\$0
Gift Revenue	\$0	\$225	\$0	\$225	100.00%	\$0
Friends of the Library	\$0	\$25,105	\$0	\$25,105	100.00%	\$0
Atkinson Trust	\$0	\$0	\$0	\$0	#DIV/0!	\$0
BTPL Endowment Fund/Amber Trust	\$0	\$55	\$0	\$55	0.00%	\$0
Myers Scholarship	\$500	\$1,497	\$0	\$1,497	100.00%	\$0
Smith Challenge Grant	\$0	\$0	\$0	\$0	#DIV/0!	\$0
Fair Radom Garden's Endowment	\$0	\$0	\$0	\$0	#DIV/0!	\$0
Library Director's Legacy Fund	\$0	\$0	\$0	\$0	0.00%	\$0
Investment Earnings	\$200	\$200	\$0	\$0	0.00%	(\$200)
Miscellaneous Revenue	\$0	\$0	\$9	\$9	0.00%	\$9
Total Revenues	\$700	\$27,082	\$9	\$26,891	99.29%	(\$191)
<u>Expenditures</u>						
Library Services	\$75,589	\$98,386	\$5,502	\$19,499	19.82%	(\$78,887)
Facilities & Equipment	\$34,382	\$37,812	\$1,854	\$4,762	12.59%	(\$33,050)
Other Operating Expenditures	\$52,224	\$52,379	\$1,692	\$2,432	4.64%	(\$49,947)
Total Expenditures	\$162,195	\$188,577	\$9,047	\$26,694	14.16%	(\$161,883)
Fund Balance - Beginning	\$161,695	\$161,695		\$161,695		
Net revenue (expenditures)	(\$161,495)	(\$161,495)		\$197		
Fund Balance - Ending	\$200	\$200		\$161,892		

Bloomfield Township Public Library
Asset Allocation Summary
AUGUST 2022

7b

Fund	Type	Annual Yield	Date	Amount on Hand
General Fund				
	5th 3rd Checking (Ecommerce)	0.00%	8/31/2022	\$101,866.97
	Flagstar Public Funds Savings	1.66%	8/31/2022	\$201,020.51
	Flagstar Premier Public Entities Checking	0.44%	8/31/2022	\$76,294.35
	RBC Capital Cash/Money Market	0.20%	8/31/2022	\$148,318.51
	RBC Capital - Investments	1.31%	8/31/2022	\$9,424,758.41
Total General Fund				\$9,850,391.78
Please see General Fund budget for notes on how this amount is earmarked				
Gift Fund				
	Huntington Public Fund Business Interest Checking	0.01%	8/31/2022	\$102,774.64
	Huntington CD (Charnov gift) - matures 02/05/2024	0.03%	8/31/2022	\$50,000.00
	Fifth Third Bank Business Standard Checking	0.00%	8/31/2022	\$14,802.78
Total Gift Fund				\$167,577.42

CFSEM

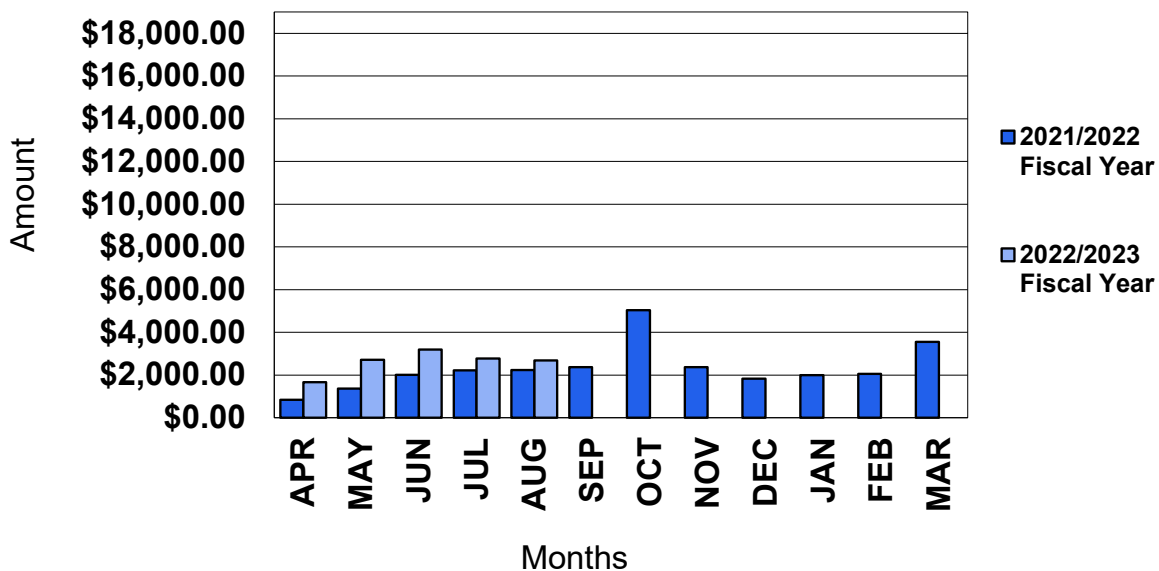
The following endowment funds are administered by the Community Foundation for Southeast Michigan (CFSEM). CFSEM maintains unilateral variance power and legal ownership of the endowment funds, and therefore, principal is not available to BTPL. Earnings are available for distribution to the Library for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

	<i>Updated 3/2022</i>	
Jeanette P. Myers Memorial Scholarship Fund	12/31/2021	\$18,088.00
Yvonne T. Atkinson Fund	12/31/2021	\$37,241.00
Lawrence Smith and Isabel Francis Smith Challenge Grant Fund	12/31/2021	\$40,435.28
BTPL Endowment Fund	12/31/2021	\$52,814.72
Fair Radom Garden Endowment Fund	12/31/2021	\$20,285.00
BTPL Director's Legacy Fund	12/31/2021	\$23,382.00
Total CFSEM holdings		\$192,246.00

FINES AND FEES - TWO-YEAR COMPARISON

Month	2021/2022 Fiscal Year	2022/2023 Fiscal Year	Difference
APR	\$838.45	\$1,665.40	\$826.95
MAY	\$1,373.25	\$2,708.60	\$1,335.35
JUN	\$2,008.55	\$3,197.89	\$1,189.34
JUL	\$2,218.95	\$2,774.98	\$556.03
AUG	\$2,228.30	\$2,682.32	\$454.02
SEP	\$2,376.65		(\$2,376.65)
OCT	\$5,029.51		(\$5,029.51)
NOV	\$2,371.50		(\$2,371.50)
DEC	\$1,828.00		(\$1,828.00)
JAN	\$2,000.60		(\$2,000.60)
FEB	\$2,056.98		(\$2,056.98)
MAR	\$3,557.26		(\$3,557.26)
			YTD Difference
TOTAL	\$27,888.00	\$13,029.19	(\$14,858.81)

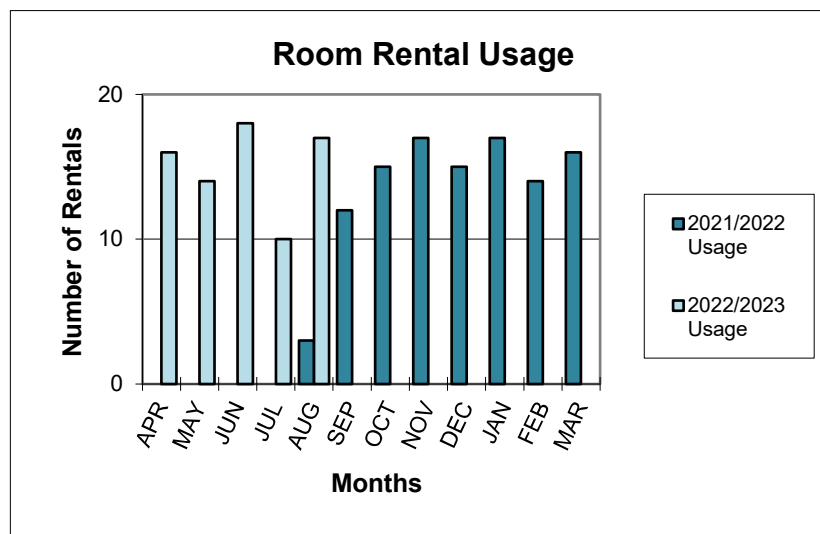
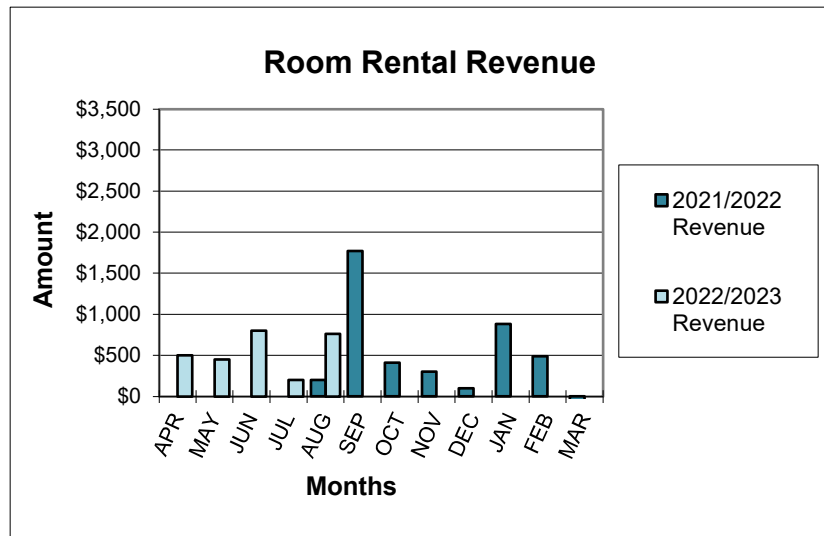
Fines and Fees Two-Year Comparison



ROOM RENTAL - TWO-YEAR COMPARISON

7b

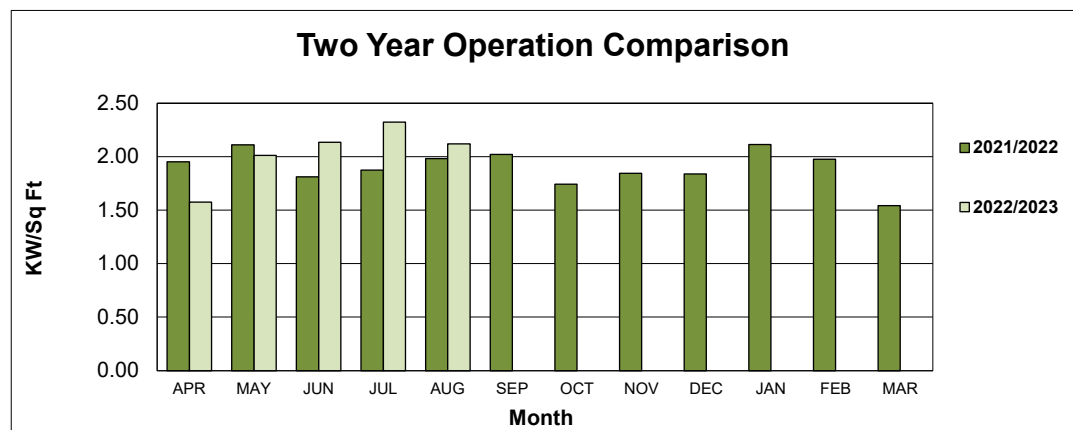
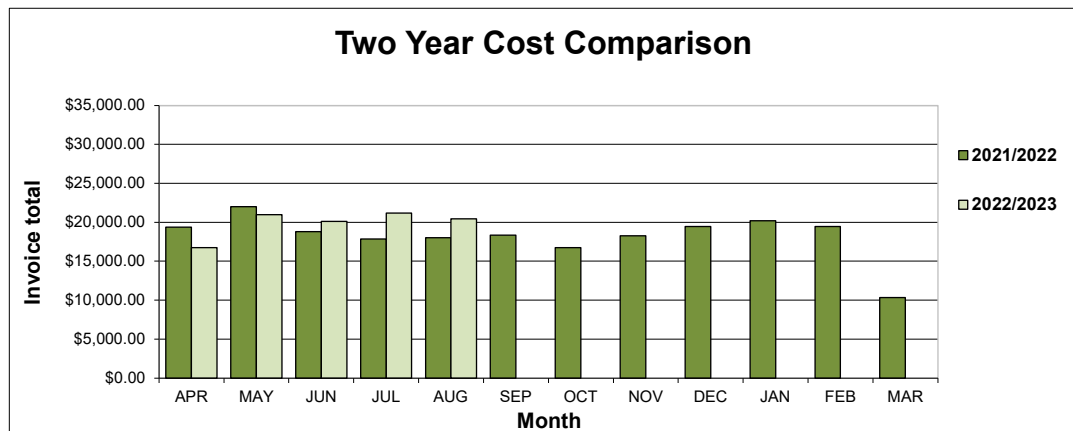
<u>Month</u>	<u>2021/2022</u> <u>Revenue</u>	<u>2022/2023</u> <u>Revenue</u>	<u>Difference</u>	<u>2021/2022</u> <u>Usage</u>	<u>2022/2023</u> <u>Usage</u>	<u>Month</u>
APR	\$0.00	\$500.00	\$500.00	0	16	APR
MAY	\$0.00	\$450.00	\$450.00	0	14	MAY
JUN	\$0.00	\$800.00	\$800.00	0	18	JUN
JUL	\$0.00	\$200.00	\$200.00	0	10	JUL
AUG	\$200.00	\$760.00	\$560.00	3	17	AUG
SEP	\$1,770.00		(\$1,770.00)	12		SEP
OCT	\$410.00		(\$410.00)	15		OCT
NOV	\$300.00		(\$300.00)	17		NOV
DEC	\$100.00		(\$100.00)	15		DEC
JAN	\$880.00		(\$880.00)	17		JAN
FEB	\$490.00		(\$490.00)	14		FEB
MAR	(\$480.00)		\$480.00	16		MAR
			YTD Difference			
TOTAL	\$3,670.00	\$2,710.00	(\$960.00)	109	75	



Bloomfield Township Public Library Electricity Analysis

Building Area = 101,023 Sq ft.

TWO YEAR COST COMPARISON				CURRENT YEAR OPERATION					
Month	2021/2022	2022/2023	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	\$19,353.70	\$16,757.01	(\$2,596.69)	159,180	\$0.11	221.08	1.58	\$23.27	\$0.17
MAY	\$22,004.56	\$20,983.27	(\$1,021.29)	203,280	\$0.10	273.23	2.01	\$28.20	\$0.21
JUN	\$18,782.78	\$20,099.70	\$1,316.92	215,600	\$0.09	299.44	2.13	\$27.92	\$0.20
JUL	\$17,838.49	\$21,165.46	\$3,326.97	234,640	\$0.09	315.38	2.32	\$28.45	\$0.21
AUG	\$18,004.84	\$20,421.44	\$2,416.60	214,060	\$0.10	287.72	2.12	\$27.45	\$0.20
SEP	\$18,350.49		(\$18,350.49)		#DIV/0!	0.00	0.00	\$0.00	\$0.00
OCT	\$16,723.27		(\$16,723.27)		#DIV/0!	0.00	0.00	\$0.00	\$0.00
NOV	\$18,252.35		(\$18,252.35)		#DIV/0!	0.00	0.00	\$0.00	\$0.00
DEC	\$19,445.48		(\$19,445.48)		#DIV/0!	0.00	0.00	\$0.00	\$0.00
JAN	\$20,200.83		(\$20,200.83)		#DIV/0!	0.00	0.00	\$0.00	\$0.00
FEB	\$19,441.46		(\$19,441.46)		#DIV/0!	0.00	0.00	\$0.00	\$0.00
MAR	\$10,316.61		(\$10,316.61)		#DIV/0!	0.00	0.00	\$0.00	\$0.00
	YTD Difference								
TOTAL	\$218,714.86	\$99,426.88	(\$119,287.98)						



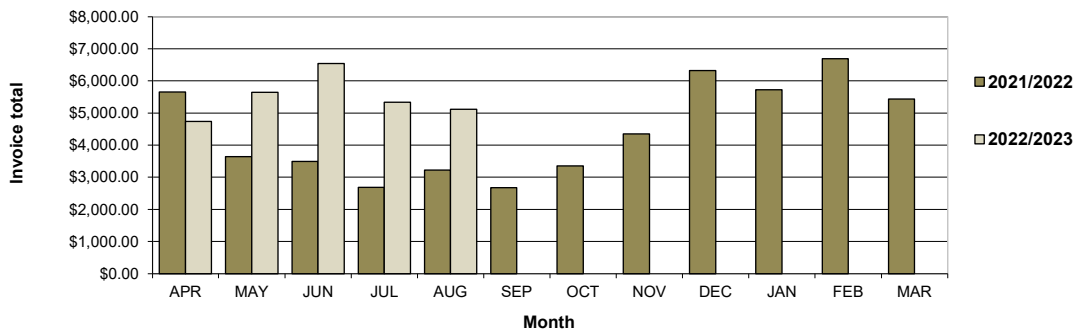
Bloomfield Township Public Library Natural Gas Analysis

Building Area = 101,023

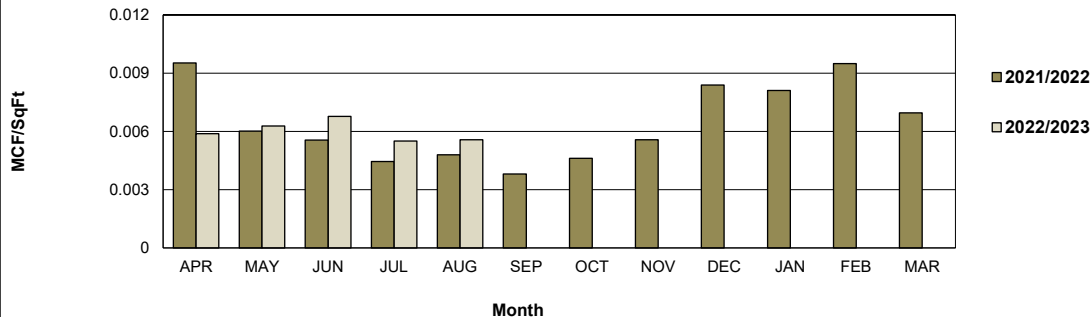
1 Cu. Ft. = 1000 BTU

TWO YEAR COST COMPARISON				OPERATION						
Month	2021/2022	2022/2023	Difference	MCF	COST/MCF	HOURS (24 x no.days per month)	MCF/HR	MCF/SqFt	\$/HR	\$/SqFt
APR	\$5,654.64	\$4,734.95	(\$919.69)	593.7	\$7.98	720	0.82	0.006	6.58	0.046
MAY	\$3,636.56	\$5,648.12	\$2,011.56	633.4	\$8.92	744	0.85	0.006	7.59	0.055
JUN	\$3,492.51	\$6,540.98	\$3,048.47	683.6	\$9.57	720	0.95	0.007	9.08	0.064
JUL	\$2,686.18	\$5,339.99	\$2,653.81	556.3	\$9.60	744	0.75	0.006	7.18	0.052
AUG	\$3,225.84	\$5,112.10	\$1,886.26	561.7	\$9.10	744	0.75	0.006	6.87	0.050
SEP	\$2,673.07		(\$2,673.07)		#DIV/0!	720	0.00	0.000	0.00	0.000
OCT	\$3,347.66		(\$3,347.66)		#DIV/0!	744	0.00	0.000	0.00	0.000
NOV	\$4,347.53		(\$4,347.53)		#DIV/0!	720	0.00	0.000	0.00	0.000
DEC	\$6,325.88		(\$6,325.88)		#DIV/0!	744	0.00	0.000	0.00	0.000
JAN	\$5,721.34		(\$5,721.34)		#DIV/0!	744	0.00	0.000	0.00	0.000
FEB	\$6,688.96		(\$6,688.96)		#DIV/0!	696	0.00	0.000	0.00	0.000
MAR	\$5,433.41		(\$5,433.41)		#DIV/0!	744	0.00	0.000	0.00	0.000
YTD Difference										
TOTAL	\$53,233.58	\$27,376.14	(\$25,857.44)							

Two Year Cost Comparison

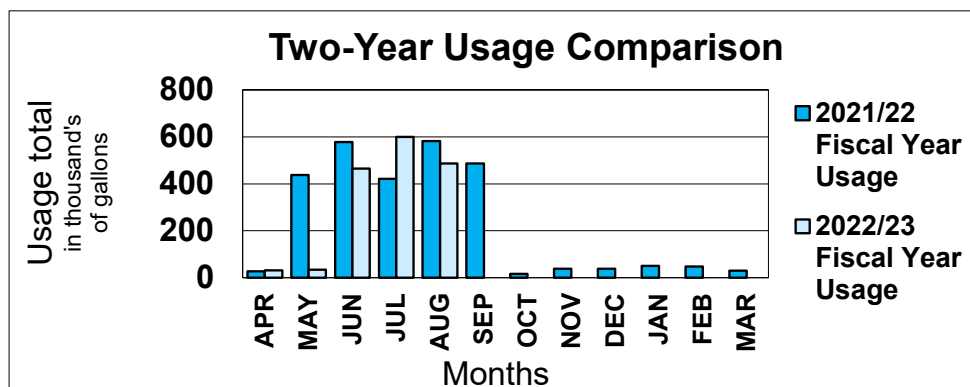
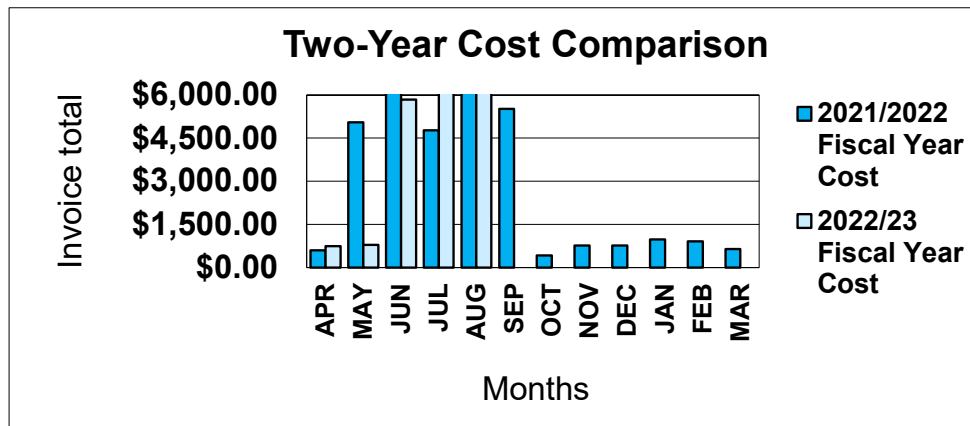


Two Year Operation Comparison



Bloomfield Township Public Library Water Analysis

Month	2021/2022 Fiscal Year Cost	2022/23 Fiscal Year Cost	Difference	2021/22 Fiscal Year Usage	2022/23 Fiscal Year Usage	Difference
APR	\$592.16	\$738.86	\$146.70	27	31	4
MAY	\$5,053.36	\$791.54	(\$4,261.82)	438	34	(404)
JUN	\$6,504.64	\$5,842.47	(\$662.17)	578	465	(113)
JUL	\$4,772.00	\$7,436.77	\$2,664.77	421	600	179
AUG	\$6,548.40	\$6,106.80	(\$441.60)	582	487	(95)
SEP	\$5,514.12		(\$5,514.12)	487		(487)
OCT	\$416.60		(\$416.60)	16		(16)
NOV	\$767.72		(\$767.72)	38		(38)
DEC	\$767.72		(\$767.72)	38		(38)
JAN	\$975.20		(\$975.20)	51		(51)
FEB	\$911.36		(\$911.36)	48		(48)
MAR	\$640.04		(\$640.04)	30		(30)
			YTD Difference			YTD Difference
TOTAL	\$33,463.32	\$20,916.44	(\$12,546.88)	2,754	1,617	(1,137)



BLOOMFIELD TOWNSHIP PUBLIC LIBRARY**LIBRARY BOARD OF TRUSTEES
MONTHLY DIRECTOR'S REPORT****September 2022**

The Strategic planning process is well underway! A community survey was publicized to the public in mid-August and our staff and trustees completed one as well. Over 500 Township members have filled out the survey. The hired consultants have been conducting interviews and focus groups with a variety of community leaders and constituent groups including the Friends and Ambassadors Group. Amanda Standerfer will be sharing the Learning Report later this week and next week we will meet as a group to synthesize all that data. The Library Department Heads will meet on Wednesday for a similar meeting. We're still on track to present a draft of the strategic plan at the November board meeting.

Many thanks to the hard-working and generous Friends for approving all the items on the wish list for a total of \$6,650.00! From two-way radios so Circulation staff can stay in touch to hiring instructors from Pewabic Pottery to teach young patrons about making tiles the Pewabic way, the Friends help us level up in so many ways!

In keeping with current concerns, library staff received active shooter training this past week from the Bloomfield Township Police Department. Community Liaison Officer Nick Soley reviewed the Run Hide Fight method and answered questions. While this learning is sobering and I regret that it is needed, staff feel empowered with this knowledge.

I am pleased that the Library is hosting the 7th Adaptive Umbrella conference. This conference was created by our own Jen Taggart, Youth Services Department Head, in 2010 as a way to educate library professionals on making services and collections more accessible to all in the community with specific emphasis on neurodivergent and differently abled youth. The conference has grown over the years as this topic has become more important and Jen's stature as a national leader has evolved. Adaptive Umbrella is held every other year (with generous support from the Friends!). In 2020 the conference pivoted to a virtual version and as a result drew crowds of several hundred from all over the world. By popular demand, this year's will be held virtually on October 6 to expand the reach. As of this week has 300 attendees registered.

And finally, September is Baby Safety Month. Parents and caregivers are invited to register for a free Baby Safety Workshop: Car Seat Safety, Monday, September 19 at 7 p.m., where they can learn about car seat safety and guidelines from an injury prevention trauma nurse.

*Respectfully Submitted,
Tera Moon, Director*

BLOOMFIELD TOWNSHIP PUBLIC LIBRARY
MONTHLY ACTIVITY REPORT
August 2022

[illegible]

Pandemic Service
Phase 3: 1/25/21 - 6/30/21
Phase 4: 7/1/21 - 9/6/21
Phase 5: 9/7/21 - present

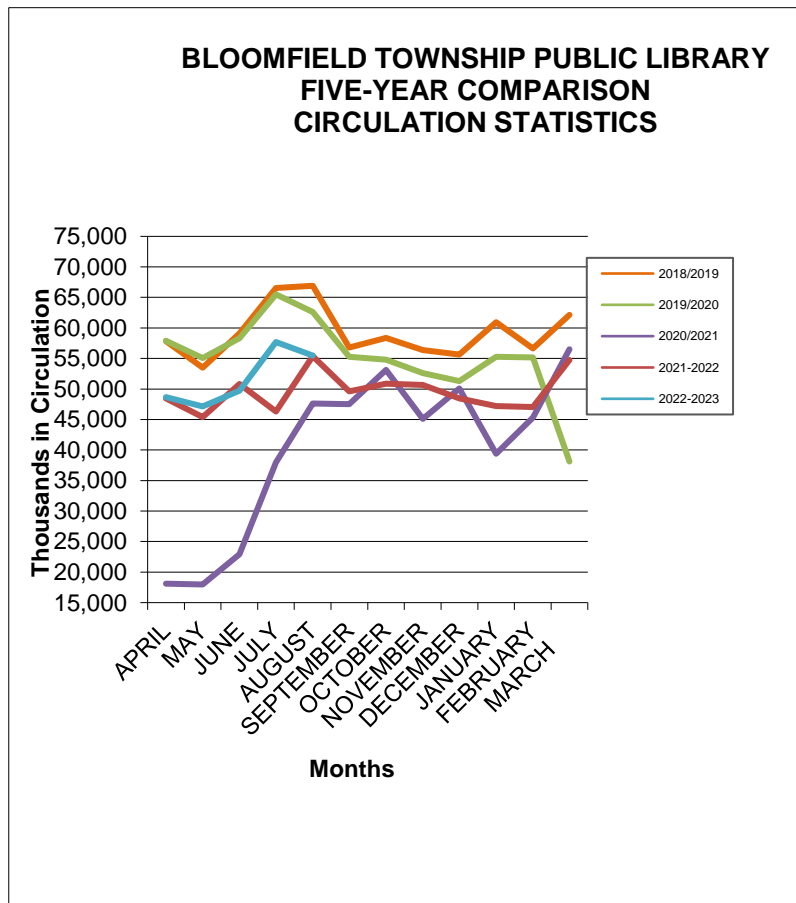
BLOOMFIELD TOWNSHIP PUBLIC LIBRARY
MONTHLY ACTIVITY REPORT
August 2022

	2021		2022	
OUTREACH & PROGRAMS				
<i>New Patrons and Accounts</i>				
Township:	139		212	
Cranbrook:	3		7	
Total new patrons:	182		292	
<i>Adult Program Attendance</i>				
Staff-led:	4 events	33 attended	7 events	39 attended
Speaker-led:	1 event	43 attended	1 event	29 attended
Book clubs:	2 events	14 attended	7 events	52 attended
Tours/visits on-site:	0 events	0 attended	0 events	0 attended
Tours/visits off-site:	4 events	164 attended	0 events	0 attended
Chamber Music Concert:	n/a		0 events	0 attended
Bloomfield Historical Society:	n/a		0 events	0 attended
<i>Systems Program Attendance</i>				
Staff-led:	3 events	3 attended	3 events	18 attended
<i>Teen Program Attendance</i>				
Staff-led:	1 event	0 attended	1 event	0 attended
<i>Youth Program Attendance</i>				
Staff-led:	14 events	916 attended	2 events	81 attended
Speaker-led:	0 events	0 attended	3 events	44 attended
Tours/visits on-site:	0 events	0 attended	0 events	0 attended
Tours/visits off-site:	1 event	125 attended	1 event	270 attended
TOTAL:	30 events	1,298 attended	25 events	533 attended
<i>Volunteers (total for the month)</i>	11 people	97.25 hours	9 people	85.75 hours
Shop volunteers	11 people	97.25 hours	9 people	85.75 hours
Court appointed volunteers	0 people	0 hours	0 people	0 hours
Student volunteers	0 people	0 hours	0 people	0 hours
Department volunteers	0 people	0 hours	0 person	0 hours
<i>Patron Remarks</i>				
Patron comments:	5		9	
Ask BTPL:	2		4	
Ask US:	49		112	
DISPLAYS				
Lobby	<i>Maritime artifacts - Detroit Historical Museum</i>			
Local History	<i>Drive the Motor City</i>			

BLOOMFIELD TOWNSHIP PUBLIC LIBRARY FIVE YEAR CIRCULATION

9/13/2022

	<u>2018/2019</u>	<u>2019/2020</u>	<u>2020/2021</u>	<u>2021-2022</u>	<u>2022-2023</u>
APRIL	57,829	57,900	18,087	48,463	48,665
MAY	53,493	55,056	17,974	45,393	47,140
JUNE	59,101	58,301	22,933	50,843	49,706
JULY	66,539	65,499	37,962	46,304	57,694
AUGUST	66,907	62,633	47,629	55,372	55,485
SEPTEMBER	56,817	55,270	47,507	49,604	
OCTOBER	58,359	54,813	53,114	50,855	
NOVEMBER	56,357	52,623	45,117	50,656	
DECEMBER	55,615	51,267	50,080	48,439	
JANUARY	60,945	55,277	39,378	47,195	
FEBRUARY	56,645	55,172	45,329	47,023	
MARCH	62,128	38,121	56,504	54,732	
TOTAL	710,735	661,932	481,614	594,879	258,690



Decrease due to Library being closed March 14-31, 2020 (Covid-19 Pandemic)

Decrease due to Library being closed April 1-30, 2020 (Covid 19 Pandemic)

Decrease due to Library being closed May 1-31, 2020 (Covid 19 Pandemic)

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

The Finance Committee meeting of the Bloomfield Township Public Library Board was held in the Library on Thursday, September 8 at 4:00 p.m.

Trustees: Joan Luksik, Shane Spradlin

Administration: Library Director, Tera Moon; Finance Coordinator, Monica Gower

Others Present: Alan Panter, Yeo & Yeo

FY 2021/2022 Audit draft review with Alan Panter, Yeo & Yeo

Alan Panter reported that this year the fieldwork was performed onsite and that the process went smoothly. Alan thanked Administration for their assistance with the process. Alan reported that there are no concerns regarding library management.

Alan stated that there were no material findings and they have issued an unmodified/clean opinion. He reviewed the highlights of the audit.

The Finance Committee accepted the draft audit and recommended the audit be accepted by the Library Board of Trustees at the regular monthly meeting on September 20, 2022.

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

**BLOOMFIELD TOWNSHIP PUBLIC LIBRARY
MEMORANDUM**

TO: Trustees

FROM: Tera Moon, Library Director

DATE: September 20, 2022

SUBJECT: Attached Audit and Management Letter

Yeo & Yeo conducted an audit of the Library's finances for FY 2021-2022 with Alan Panter, CPA, as principal. He and his team conducted auditing fieldwork at the Library in May. The fieldwork and subsequent requests for documents went smoothly.

The Library received a favorable report from Yeo & Yeo for FY 2021-2022.

On September 8, 2022, the Finance Committee Trustees Joan Luksik and Shane Spradlin 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 20, 2022 Library Board meeting to provide a verbal overview of the audit and answer any questions the trustees may have.

ACTION: I move to accept the Fiscal Year 2021-2022 Audit report as presented and place on file.

September 13, 2022

Board of Trustees
Bloomfield Township Public Library
Bloomfield Township, Michigan

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Bloomfield Township Public Library (the Library) as of and for the year ended March 31, 2022. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our engagement letter to you dated April 6, 2022. Professional standards also require that we communicate to you the following information related to our audit.

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

Significant Audit Matters

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. No new accounting policies were adopted and the application of existing policies was not changed during the year.

We noted no transactions entered into by the Library during the year for which there is 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 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.

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

We have identified, and audited, the following significant risks of material misstatement as part of our audit:

- Management override of controls
- Improper revenue recognition

Accounting Standards

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

Cybersecurity Posture

Cybersecurity posture, an overall measure of cybersecurity strength, is more prevalent than ever as organizations continue to face cybersecurity risks. Billions of emails are sent every day, some of which contain attachments with malicious files or malicious embedded links aimed at negatively impacting unsuspecting organizations. Not only can a successful attack cost thousands of dollars and put a strain on IT resources while remediation efforts are underway, but sensitive information may be breached. Additionally, cyber insurance coverage may be difficult or costly to obtain without adequate safeguards in place within your organization.

Risk assessment is a first step in mitigating cybersecurity risks and improving your organization's overall cybersecurity posture. The National Institute of Standards and Technology published *Framework for Improving Critical Infrastructure Cybersecurity*, which "enables organizations, regardless of size, degree of cybersecurity risk, or cybersecurity sophistication, to apply the principles and best practices of risk management to improving the security and resilience of critical infrastructure." The framework is designed to cover five areas including identification, protection, detection, responsiveness and recovery. The publication can be found at www.nist.gov. Once you have performed a risk assessment, it's time to take action. A few simple solutions that are recommended to prevent cyber-attacks include:

- **Document your program** – Identify specific roles and responsibilities as well as adopting security policies and procedures for your organization to follow, is generally a good practice to have guidelines to follow in the event of an attack. Annually, risks should be reassessed, and the program should be modified to address any identified risks.
- **Offsite back up location** – Frequent data back ups are a good safeguard; but if your entire network is compromised, restoring a back up saved to the network, becomes problematic. Routinely backing up data and storing offsite, allows for your organization to get back up and running as quickly as possible, if your network is attacked.
- **Require routine password changes** – Frequently, people have a bad habit of using the same password for multiple applications. Inevitably, at some point that password will likely be compromised in one of those applications. Requiring users to change their password routinely, reduces the risk of your system being accessed with a compromised password. Requiring a complex password to be of a certain length and contain a mixture of character types, reduces your risk even further.
- **Utilizing multifactor authentication (MFA)** – knowing that people may use the same password to access multiple applications, this extra security layer makes it more difficult for attackers to gain access to your system. Microsoft claims that MFA can block over 99.9 percent of account compromise attacks.
- **Provide cybersecurity training** – Security awareness training provides a human firewall to protect your system. Training sessions and automated simulated attacks are utilized to help train people on how to spot phishing email attacks. Yeo & Yeo is able to provide security training to your employees.

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

Difficulties Encountered in Performing the Audit

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

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. There were no known misstatements detected as a result of audit procedures that were more than trivial.

Disagreements with Management

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

Management Representations

We have requested certain representations from management that are included in the management representation letter dated 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

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

Restriction on Use

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

Yeo & Yeo, P.C.

Auburn Hills, Michigan

Bloomfield Township Public Library

Financial Statements

March 31, 2022



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Independent Auditors' Report

Board of Trustees
Bloomfield Township Public Library
Bloomfield Township, Michigan

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Bloomfield Township Public Library (the Library), as of and for the year ended March 31, 2022, and the related notes to the financial statements, which collectively comprise the Library's basic financial statements as listed in the table of contents.

In our opinion, based on our audit, the accompanying 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 the Library as of March 31, 2022, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

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

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information, Retirement System schedules, and Other Postemployment Benefit schedules, as identified in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to

the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Yeo & Yeo, P.C.

Auburn Hills, Michigan
September 13, 2022

Bloomfield Township Public Library Management's Discussion and Analysis For the Year Ended March 31, 2022

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, 2022. 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 postemployment benefits in 2019 and therefore presents a fiduciary fund on page 3 – 11.

The Library as a Whole

Fiscal Year (FY) 2021/2022 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 LED Lighting project, 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, 2022

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.

Table 1	<u>2022</u>	<u>2021</u>
Assets		
Current assets	\$ 13,195,865	\$ 13,903,445
Capital assets	<u>25,970,891</u>	<u>24,453,674</u>
Total assets	<u>39,166,756</u>	<u>38,357,119</u>
 Deferred outflows of resources	 <u>40,688</u>	 <u>210,110</u>
 Liabilities		
Current liabilities	796,435	821,438
Long-term liabilities	<u>3,047,629</u>	<u>2,655,972</u>
Total liabilities	<u>3,844,064</u>	<u>3,477,410</u>
 Deferred inflows of resources	 <u>700,327</u>	 <u>1,883,327</u>
 Net position		
Investment in capital assets	25,970,891	24,453,674
Gift fund balance - restricted/expendable	161,567	184,562
Unrestricted	<u>8,530,595</u>	<u>8,568,256</u>
Total net position	<u>\$ 34,663,053</u>	<u>\$ 33,206,492</u>

**Bloomfield Township Public Library
Management's Discussion and Analysis
For the Year Ended March 31, 2022**

Table 2	<u>2022</u>	<u>2021</u>
Revenue		
Program revenue:		
Charges for services	\$ 32,716	\$ 18,687
Operating grants and contributions	26,185	95,525
 General revenue:		
Property taxes	7,931,709	7,744,732
Penal fines	72,519	70,731
State aid - unrestricted	35,620	32,880
Investment earnings (loss)	(292,634)	91,691
Miscellaneous	<u>26,610</u>	<u>33,841</u>
Total revenue	7,832,725	8,088,087
 Program Expenses		
Library services/operations	<u>6,376,164</u>	<u>6,257,955</u>
 Change in net position	<u>\$ 1,456,561</u>	<u>\$ 1,830,132</u>

General Fund Revenues

Estimated property tax revenues when approved in March 2021 (as amended August, 2021) were \$7,943,041. Our actual revenues were \$7,931,709, which was \$11,332 less than budgeted, in total.

Actual investment earnings were down by \$142,919 from our original estimates due to temporary unrealized market losses.

General Fund Expenditures

Total overall expenditures were reduced over the fiscal year. Actual expenditures were \$1,931,870 less than anticipated. This decrease is due to LED Lighting capital project expenditures being less than anticipated plus other projects such as the parking lot/storm water mitigation project and some technology projects delayed to FY 2022-2023. \$714,889 in other 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, 2022**

In the Personnel functional category, expenditures decreased over the fiscal year by \$452,196 due to vacant positions and reduced hours during COVID-19.

Library Services decreased overall by \$106,762 from initial estimates due to lower than anticipated expenditures.

In the Facilities and Equipment functional category, expenditures decreased by \$118,367 from initial estimates due to lower than anticipated expenditures, including approximately \$60,000 in lower than anticipated utility costs.

Other Operating Expenditures decreased by \$1,132,984 from initial estimates. \$1,095,420 was due to the capital projects delayed to FY 2022-2023 and \$37,564 was due to lower than anticipated operating expenditures.

Fund Balance

The fund balance is \$12,386,542 at year end. This is a decrease of \$685,292 compared to the prior year-end fund balance.

Gift Fund Estimated Budget

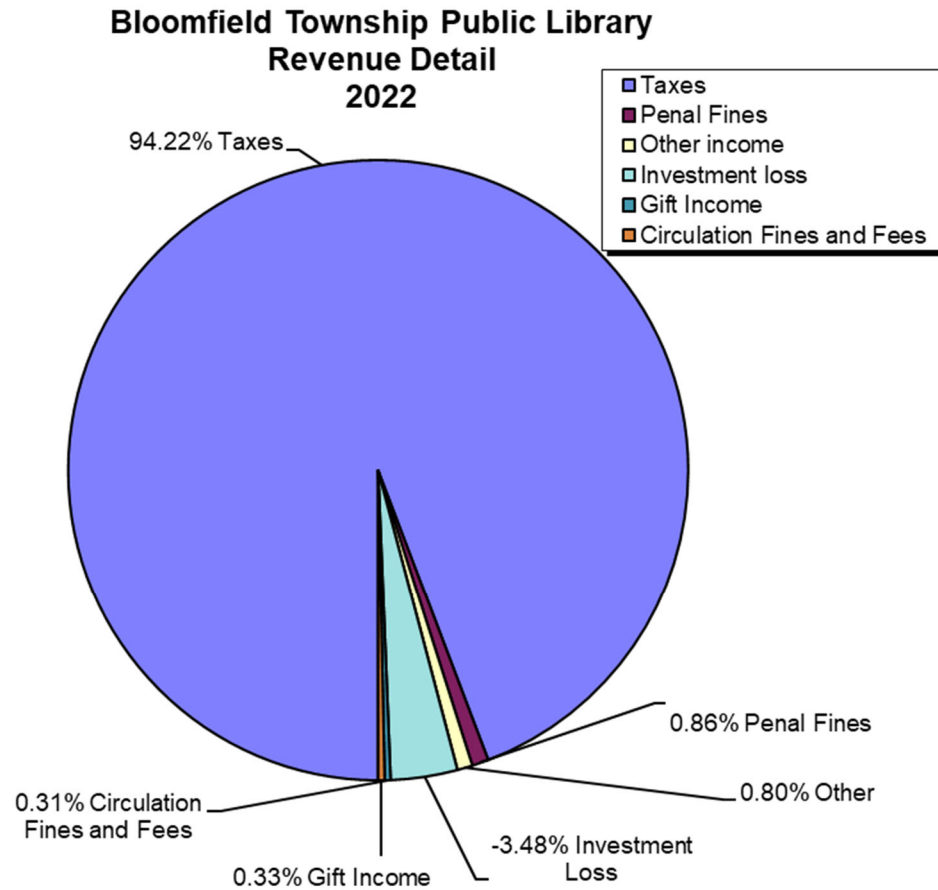
The Friends of the Library generously donate funds providing support for many of our popular programs such as the Chamber music concerts and summer reading programs, among others. The Friends' gifts also supported purchases for our various high demand and popular materials collections. Due to COVID-19, the Friends were unable to hold monthly book sales during the fiscal year 2021-2022 and therefore, no funding was received.

The Gift Fund shows a decreased fund balance of \$22,995 at year-end compared to FY 2020/2021, due to the decrease in Friends of the Library funding. 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 \$161,567.

**Bloomfield Township Public Library
Management's Discussion and Analysis
For the Year Ended March 31, 2022**

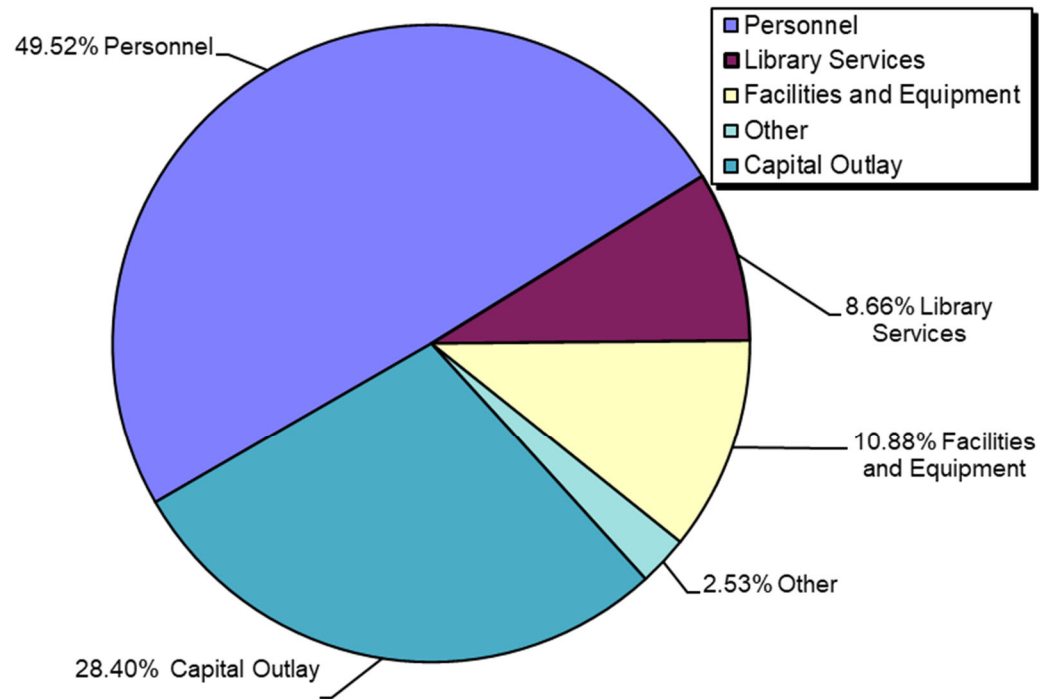
The Library's Funds

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



**Bloomfield Township Public Library
Management's Discussion and Analysis
For the Year Ended March 31, 2022**

**Bloomfield Township Public Library
Expenditure Detail
2022**



The largest use of resources during FY 2021/2022 continued to be for personnel salaries and benefits. This is typical of service organizations that are open to the public seven days a week, year-round. We have kept these expenses to a minimum by carefully reviewing vacated positions as to the need to fill these. The second largest use of resources during FY 2021/2022 was due to several major capital projects funded in the other category.

**Bloomfield Township Public Library
Management's Discussion and Analysis
For the Year Ended March 31, 2022**

The Library's Budgetary Highlights

The Library's FY 2021/2022 budget, as approved in March 2021, included increased funding for Library collections, programs and services. We also completed several important and necessary building projects.

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 2021/2022, the Library had a net investment of \$25,970,891 in land, building and improvements, furniture and equipment, books and materials, including media. New collection items totaling \$654,203, 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 \$239,375 was spent to replace furniture and equipment. A total of \$2,265,066 was spent for building improvements. 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 \$176,068. Our final capital asset investment for FY 2021/2022 is \$25,970,891.

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. We are consistently working on our Capital Improvement Plan (CIP) to carefully plan for and allocate funding resources 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 continue.

**Bloomfield Township Public Library
Management's Discussion and Analysis
For the Year Ended March 31, 2022**

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.

**Bloomfield Township Public Library
Management's Discussion and Analysis
For the Year Ended March 31, 2022**

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

These terms are:

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

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

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

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

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.

**Bloomfield Township Public Library
Management's Discussion and Analysis
For the Year Ended March 31, 2022**

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

Contacting the Library's Management

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

Bloomfield Township Public Library
Statement of Net Position
March 31, 2022

	<u>Governmental Activities</u>
Assets	
Current assets	
Cash and cash equivalents	\$ 1,418,584
Investments	11,757,524
Prepaid items	<u>19,757</u>
Total current assets	<u>13,195,865</u>
 Noncurrent assets	
Capital assets not being depreciated	131,015
Capital assets, net of accumulated depreciation	<u>25,839,876</u>
Total noncurrent assets	<u>25,970,891</u>
 Total assets	<u>39,166,756</u>
 Deferred Outflows of Resources	
Deferred amount relating to net pension liability	<u>40,688</u>

See Accompanying Notes to the Financial Statements

Bloomfield Township Public Library
Statement of Net Position
March 31, 2022

	<u>Governmental Activities</u>
Liabilities	
Current liabilities	
Accounts payable	\$ 197,350
Accrued wages	128,791
Due to Charter Township of Bloomfield	294,970
Current portion of compensated absences	<u>175,324</u>
Total current liabilities	<u>796,435</u>
Noncurrent liabilities	
Noncurrent portion of compensated absences	290,900
Net pension liability	1,003,164
Net OPEB liability	1,726,920
Insurance claims payable	<u>26,645</u>
Total noncurrent liabilities	<u>3,047,629</u>
Total liabilities	<u>3,844,064</u>
Deferred Inflows of Resources	
Deferred amount relating to net pension liability	89,756
Deferred amount relating to net OPEB liability	<u>610,571</u>
Total deferred inflows of resources	<u>700,327</u>
Net Position	
Investment in capital assets	25,970,891
Restricted for	
Gift fund	161,567
Unrestricted	<u>8,530,595</u>
Total net position	<u><u>\$ 34,663,053</u></u>

See Accompanying Notes to the Financial Statements

Bloomfield Township Public Library
Statement of Activities
For the Year Ended March 31, 2022

Functions/Programs	Expenses	Program Revenues		Net (Expenses)
		Charges for Services	Operating Grants and Contributions	Revenue and Changes in Net Position
Recreation and culture	<u>\$ 6,376,164</u>	<u>\$ 32,716</u>	<u>\$ 26,185</u>	<u>\$ (6,317,263)</u>
General revenues				
Property taxes				7,931,709
Penal fines				72,519
State aid - unrestricted				35,620
Investment loss				(292,634)
Miscellaneous				<u>26,610</u>
Total general revenues				<u>7,773,824</u>
Change in net position				1,456,561
Net position - beginning of year				<u>33,206,492</u>
Net position - end of year				<u>\$ 34,663,053</u>

See Accompanying Notes to the Financial Statements

Bloomfield Township Public Library
Governmental Funds
Balance Sheet
March 31, 2022

	<u>General</u>	<u>Gift</u>	<u>Total</u>
Assets			
Cash and cash equivalents	\$ 1,226,176	\$ 165,763	\$ 1,391,939
Investments	11,757,524	-	11,757,524
Prepaid items	<u>18,790</u>	<u>967</u>	<u>19,757</u>
Total assets	<u>\$ 13,002,490</u>	<u>\$ 166,730</u>	<u>\$ 13,169,220</u>
Liabilities			
Accounts payable	\$ 192,187	\$ 5,163	\$ 197,350
Accrued wages	128,791	-	128,791
Due to Charter Township of Bloomfield	<u>294,970</u>	<u>-</u>	<u>294,970</u>
Total liabilities	<u>615,948</u>	<u>5,163</u>	<u>621,111</u>
Fund Balances			
Non-spendable			
Prepaid items	18,790	967	19,757
Restricted	-	160,600	160,600
Committed for cash flow	4,502,201	-	4,502,201
Assigned for OPEB, compensated absences, and capital improvements	6,027,370	-	6,027,370
Unassigned	<u>1,838,181</u>	<u>-</u>	<u>1,838,181</u>
Total fund balances	<u>12,386,542</u>	<u>161,567</u>	<u>12,548,109</u>
 Total liabilities and fund balances	 <u>\$ 13,002,490</u>	 <u>\$ 166,730</u>	 <u>\$ 13,169,220</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, 2022

Total fund balances for governmental funds	\$ 12,548,109
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Total net position for governmental activities in the statement of net position is different because:

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	25,970,891
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Deferred outflows (inflows) of resources.

Deferred inflows of resources resulting from net pension liability	(89,756)
Deferred inflows of resources resulting from net OPEB liability	(610,571)
Deferred outflows of resources resulting from net pension liability	40,688

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	(1,003,164)
Net OPEB liability	(1,726,920)
Compensated absences	<u>(466,224)</u>

Net position of governmental activities	<u>\$ 34,663,053</u>
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Bloomfield Township Public Library
Governmental Funds
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Year Ended March 31, 2022

	<u>General</u>	<u>Gift</u>	<u>Total</u>
Revenues			
Property taxes	\$ 7,931,709	\$ -	\$ 7,931,709
Penal fines	72,519	-	72,519
State aid	35,620	-	35,620
Circulation fines and fees	27,888	-	27,888
Charges for services	4,828	-	4,828
Gift income	-	26,185	26,185
Investment income (loss)	(292,919)	285	(292,634)
Other revenue	26,610	-	26,610
Total revenues	<u>7,806,255</u>	<u>26,470</u>	<u>7,832,725</u>
Expenditures			
Current			
Personnel	4,229,701	-	4,229,701
Library services	710,592	29,477	740,069
Facilities and equipment	913,501	15,558	929,059
Other expenditures	211,822	4,430	216,252
Capital outlay	<u>2,425,931</u>	<u>-</u>	<u>2,425,931</u>
Total expenditures	<u>8,491,547</u>	<u>49,465</u>	<u>8,541,012</u>
Net change in fund balances	(685,292)	(22,995)	(708,287)
Fund balances - beginning of year	<u>13,071,834</u>	<u>184,562</u>	<u>13,256,396</u>
Fund balances - end of year	<u>\$ 12,386,542</u>	<u>\$ 161,567</u>	<u>\$ 12,548,109</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, 2022

Net change in fund balances - total governmental funds	\$ (708,287)
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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	(1,452,751)
Capital outlay	3,009,878
Loss on disposal of capital assets	(39,910)

Expenses are recorded when incurred in the statement of activities.

Compensated absences	63,954
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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	(386,745)
Net change in the deferred inflows of resources related to the net pension liability	248,208
Net change in the deferred outflows of resources related to the net pension liability	(8,511)

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	(43,156)
Net change in the deferred inflows of resources related to the net OPEB liability	934,792
Net change in the deferred outflows of resources related to the net OPEB liability	<u>(160,911)</u>

Change in net position of governmental activities	<u>\$ 1,456,561</u>
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Bloomfield Township Public Library
Proprietary Fund
Statement of Net Position
March 31, 2022

	<u>Internal Service Fund</u>
Assets	
Current assets	
Cash and cash equivalents	\$ 26,645
Liabilities	
Noncurrent liabilities	
Insurance claims payable	<u>26,645</u>
Net Position	
Unrestricted	<u>-</u>
 Total net position	 <u><u>\$ -</u></u>

See Accompanying Notes to the Financial Statements

Bloomfield Township Public Library
Proprietary Fund
Statement of Revenues, Expenses and Changes in Net Position
For the Year Ended March 31, 2022

	<u>Internal Service Fund</u>
Operating revenue	
User charges	\$ 406,071
Operating expenses	
Claims	<u>406,071</u>
Change in net position	-
Net position - beginning of year	<u>-</u>
Net position - end of year	<u>\$ -</u>

See Accompanying Notes to the Financial Statements

Bloomfield Township Public Library
Proprietary Fund
Statement of Cash Flows
For the Year Ended March 31, 2022

	<u>Internal Service Fund</u>
Cash flows from operating activities	
Receipts from interfund users	\$ 406,071
Payments to suppliers	<u>(403,249)</u>
Net cash provided by operating activities	2,822
Cash and cash equivalents - beginning of year	<u>23,823</u>
Cash and cash equivalents - end of year	<u>\$ 26,645</u>
Reconciliation of operating income to net cash provided by operating activities	
Operating income	\$ -
Adjustments to reconcile operating income to net cash from operating activities	
Changes in assets and liabilities	
Claims payable	<u>2,822</u>
Net cash provided by operating activities	<u>\$ 2,822</u>

See Accompanying Notes to the Financial Statements

Bloomfield Township Public Library
Fiduciary Fund
Statement of Fiduciary Net Position
March 31, 2022

	Other Employee Benefit Trust Fund
Assets	
Investments	\$ 3,032,742
Liabilities	
	-
Net Position	
Restricted - held in trust for other post-employment benefits	\$ 3,032,742

See Accompanying Notes to the Financial Statements

Bloomfield Township Public Library
Fiduciary Fund
Statement of Changes in Fiduciary Net Position
For the Year Ended March 31, 2022

	Other Employee Benefit Trust Fund
	<u> </u>
Investment Earnings	
Net increase in fair value of investments	\$ 88,860
 Deductions	
Administrative expenses	<u>12,658</u>
 Change in net position	76,202
 Net position - beginning of year	<u>2,956,540</u>
 Net position - end of year	<u>\$ 3,032,742</u>

See Accompanying Notes to the Financial Statements

Bloomfield Township Public Library
Notes to the Financial Statements
March 31, 2022

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-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 activities report information on all 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, the proprietary fund, and the fiduciary fund, even though the latter is excluded from the government-wide financial statements. Major individual governmental funds and the internal service fund are reported as separate columns in the fund financial statements.

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

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

Property taxes, state aid, fines and fees, charges for services, investment earnings, and gift income associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the Library.

Bloomfield Township Public Library
Notes to the Financial Statements
March 31, 2022

The Library reports the following major governmental funds:

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

The Gift Fund accounts for all contributions and gifts received.

Additionally, the Library reports the following:

The Internal Service Fund, which is used to account for the Library's participation in the Charter Township of Bloomfield's self-insurance program.

The Fiduciary Fund, which is used to account for the Library's single employer defined benefit other postemployment benefit plan. The plan accumulates resources for other postemployment benefits payments to qualified Library employees. The funds are based on the Plan's 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.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the internal service fund are charges for healthcare. Operating expenses for the internal service fund include claims related to the self-insurance program. All revenues and expenses that do not meet this definition are reported as nonoperating revenues and expenses.

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 1st on the taxable valuation of property as of the preceding December 31st. Taxes are considered delinquent on March 1st of the following year, at which time penalties and interest are assessed.

The 2021 taxable valuation of the property subject to the Library's millage totaled \$4,223,898,657 on which ad valorem taxes consisted of 1.8800 mills for operating purposes. This resulted in \$7,931,709 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 Library 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,

Bloomfield Township Public Library
Notes to the Financial Statements
March 31, 2022

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 Library values these capital assets at the estimated acquisition 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

Due to Charter Township of Bloomfield – The Charter Township of Bloomfield (the Township) 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 and health insurance, 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 Library that is applicable to a future reporting period. The Library reports deferred outflows of resources as a result of pension and OPEB investment earnings. This amount is the result of a difference between what the plans expected to earn from plan investments and what is actually earned. This amount will be amortized over the subsequent four years and will be included in pension and OPEB expense. Changes in assumptions and experience differences relating to the net pension and OPEB liabilities 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 Library 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 pension and 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 subsequent four years and included in pension and OPEB expense.

Bloomfield Township Public Library
Notes to the Financial Statements
March 31, 2022

Changes in assumption and experience differences relating to the net pension and OPEB liabilities are deferred and amortized over the expected remaining services lives of the employees and retirees in the plan.

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

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

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

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

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

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 Library'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 Library'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	\$ 466,224
OPEB obligation	1,726,920
Capital improvements	<u>3,834,226</u>
	<u>\$ 6,027,370</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.

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.

Bloomfield Township Public Library
Notes to the Financial Statements
March 31, 2022

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	\$ 1,418,584	\$ 11,757,524	\$ 13,176,108
Fiduciary funds	-	3,032,742	3,032,742
Total	<u>\$ 1,418,584</u>	<u>\$ 14,790,266</u>	<u>\$ 16,208,850</u>

The breakdown between deposits and investments is as follows:

	Governmental Activities	Fiduciary Funds	Total
Bank deposits (checking and savings accounts and certificates of deposit)	\$ 1,414,584	\$ -	\$ 1,414,584
Investments	11,757,524	3,032,742	14,790,266
Petty cash and cash on hand	4,000	-	4,000
	<u>\$ 13,176,108</u>	<u>\$ 3,032,742</u>	<u>\$ 16,208,850</u>

As of year end, the Library had the following debt securities:

Investment	Fair Value	Maturities	Rating	Rating Organization
U.S. Treasury notes	\$ 4,503,820	< 1 Year	AAA	Moody's
U.S. Treasury notes	3,444,435	1 - 5 Years	AAA	Moody's
	<u>\$ 7,948,255</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 Library 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 Library's deposits may not be returned to it. The Library does not have a policy for custodial credit risk. As of year end, no deposits were exposed to custodial credit risk as the entire balance of \$1,438,156 was insured and collateralized.

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, 2022 are not subject to custodial credit risk.

Bloomfield Township Public Library
Notes to the Financial Statements
March 31, 2022

Note 4 - Fair Value Measurements

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

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

The Library has the following recurring fair value measurements as of March 31, 2022:

Investment Type	Fair Value Measurements		Total
	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	
U.S. Treasury notes	\$ -	\$ 7,948,255	\$ 7,948,255
Fixed income	4,920,226	-	4,920,226
U.S. equities	1,525,890	-	1,525,890
International equities	395,895	-	395,895
Total	<u>\$ 6,842,011</u>	<u>\$ 7,948,255</u>	<u>\$ 14,790,266</u>

Bloomfield Township Public Library
Notes to the Financial Statements
March 31, 2022

Note 5 - Assets Held at Community Foundation

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

	Bloomfield Township Public Library Endowment Fund	Yvonne T. Atkinson Fund	Lawrence Smith and Isabel Francis Smith Challenge Grant Fund	Jeanette P. Myers Memorial Scholarship Fund	Fair Radom Garden Endowment Fund	Library Director's Legacy Endowment Fund	Total
Balance - January 1, 2021	\$ 45,633	\$ 33,370	\$ 37,856	\$ 16,819	\$ 18,175	\$ 20,765	\$ 172,618
Contributions	1,658	-	-	-	-	174	1,832
Distributions	-	-	(1,606)	(671)	(713)	-	(2,990)
Investment earnings	<u>5,524</u>	<u>3,871</u>	<u>4,185</u>	<u>1,940</u>	<u>2,823</u>	<u>2,443</u>	<u>20,786</u>
Balance - December 31, 2021	<u>\$ 52,815</u>	<u>\$ 37,241</u>	<u>\$ 40,435</u>	<u>\$ 18,088</u>	<u>\$ 20,285</u>	<u>\$ 23,382</u>	<u>\$ 192,246</u>

Bloomfield Township Public Library
Notes to the Financial Statements
March 31, 2022

Note 6 - Capital Assets

Capital asset activity for the current year is as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities				
Capital assets not being depreciated				
Land	\$ 131,015	\$ -	\$ -	\$ 131,015
Construction-in-progress	148,766	-	148,766	-
Total capital assets not being depreciated	279,781	-	148,766	131,015
Capital assets being depreciated				
Building and improvements	29,470,307	2,265,066	-	31,735,373
Furniture and equipment	5,393,847	239,375	38,768	5,594,454
Library books and materials	3,420,385	654,203	176,070	3,898,518
Total capital assets being depreciated	38,284,539	3,158,644	214,838	41,228,345
Less accumulated depreciation for				
Building and improvements	7,831,087	676,621	-	8,507,708
Furniture and equipment	4,378,795	292,306	38,509	4,632,592
Library books and materials	1,900,764	483,824	136,419	2,248,169
Total accumulated depreciation	14,110,646	1,452,751	174,928	15,388,469
Net capital assets being depreciated	24,173,893	1,705,893	39,910	25,839,876
Governmental activities capital assets, net	\$ 24,453,674	\$ 1,705,893	\$ 188,676	\$ 25,970,891

Note 7 - Long-term Debt

Long-term obligation activity is summarized as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Compensated absences	\$ 530,178	\$ 111,370	\$ 175,324	\$ 466,224	\$ 175,324

Note 8 - Debt Service Commitment

On November 7, 2013, the Charter Township of Bloomfield (the Township) issued General Obligation Limited Tax Pension Obligation Bonds (Series 2013) 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. Additionally, on August 16, 2019, the Township issued General Obligation Limited Tax Pension Obligation Refunding Bonds (Series 2019) in the amount of \$49,995,000 in order to advance refund a portion of the outstanding Series 2013 bonds. 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 3.77%. The committed principal and interest balance of \$2,394,142 is payable through May 1, 2032, with \$219,211 being due in the 2023 fiscal year at the current rate of 3.77%. This commitment will be serviced with revenues of the General Fund.

Note 9 - Risk Management

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

Note 10 - Self-Insurance

The Library participates with the Charter Township of Bloomfield's health insurance plan which transitioned to a self-insurance plan on January 1, 2020. The self-insurance program is accounted for in the Internal Service Fund. Cigna administers and processes the daily claims. The Library is responsible for individual claims up to \$100,000. The revenues to this fund's operation are reimbursements from the Library's General Fund. The liability at the end of the year is based on claims already incurred and reported and on estimates of incurred but not reported claims as provided by Cigna.

The changes in the claims liability for the fiscal years ended March 31, 2022 and 2021 is as follows:

	Beginning Claims Liability	Current Year Claims and Changes in Reserves	Claims Paid	Ending Claims Liability
March 30, 2021	\$ 48,622	\$ 307,373	\$ 332,172	\$ 23,823
March 30, 2022	23,823	406,071	403,249	26,645

Bloomfield Township Public Library
Notes to the Financial Statements
March 31, 2022

Note 11 - 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, 2022, there were 11 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 \$65,763 for the year ended March 31, 2022.

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.

Employees covered by benefit terms – At the January 1, 2021 valuation date, the following employees were covered by benefit terms:

Inactive employees or beneficiaries currently receiving benefits	16
Inactive employees entitled to, but not yet receiving benefits	1
Active employees	10
	<u>27</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, 2021 was \$198,986 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, 2022 (measurement date) and the actuarial valuation was performed as of January 1, 2021 (valuation date).

Actuarial assumptions – The total pension liability in the January 1, 2021 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 6.00%, net of investment expense, including inflation.

Mortality rates used were based on the Pub-2010 Mortality Tables with generational projection using Scale MP-2019 with PubS-2010 for public safety and PubG-2010 for all others.

Bloomfield Township Public Library
Notes to the Financial Statements
March 31, 2022

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	50.00%	1.17%
US large caps	18.50%	2.74%
US small & mid caps	10.00%	3.03%
Foreign developed equity	16.50%	4.16%
Private real estate property	5.00%	3.18%

Discount rate – The discount rate used to measure the total pension liability is 6.00%. 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.

Changes in Net Pension Liability

Total Pension Liability

Service cost	\$ 109,420
Interest on the total pension liability	579,255
Changes in assumptions	(2,703)
Differences between expected and actual experience	64,879
Benefit payments and refunds	<u>(527,118)</u>
Net change in total pension liability	223,733
Total pension liability - beginning	<u>8,911,309</u>
Total pension liability - ending (a)	<u>\$ 9,135,042</u>

Plan Fiduciary Net Position

Employee contributions	\$ 10,229
Employer contributions	198,986
Pension plan net investment income	156,913
Benefit payments and refunds	(527,118)
Pension plan administrative expense	<u>(2,022)</u>
Net change in plan fiduciary net position	(163,012)
Plan fiduciary net position - beginning	<u>8,294,890</u>
Plan fiduciary net position - ending (b)	<u>\$ 8,131,878</u>

Net pension liability (a-b) \$ 1,003,164

Plan fiduciary net position as a percentage of total pension liability	89.02%
Covered payroll	\$ 688,378
Net pension liability as a percentage of covered payroll	145.73%

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 6.00%, as well as what the employer's net pension liability would be using a discount rate that is 1% point lower or 1% higher than the current rate.

1% Decrease	Current Discount Rate	1% Increase
<u>\$ 2,261,984</u>	<u>\$ 1,003,164</u>	<u>\$ (41,702)</u>

Bloomfield Township Public Library
Notes to the Financial Statements
March 31, 2022

Pension expense and deferred outflows of resources and deferred inflows of resources related to pensions – For the year ended March 31, 2022, the employer recognized pension expense was \$304,508. 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	\$ 40,688	\$ -	\$ 40,688
Changes in assumptions	-	(38,295)	(38,295)
Net difference between projected and actual earning on plan investments	-	(51,461)	(51,461)
Total	<u>\$ 40,688</u>	<u>\$ (89,756)</u>	<u>\$ (49,068)</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,	
2023	\$ 64,675
2024	(7,137)
2025	(177,788)
2026	71,182
	<u>\$ (49,068)</u>

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 – As of the April 1, 2020 valuation date, the plan membership consisted of the following:

Inactive employees or beneficiaries currently receiving benefits	16
Active employees	<u>13</u>
	<u>29</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, 2022 (measurement date), and the actuarial valuation used for the measurement was as of April 1, 2020 (valuation date).

Actuarial assumptions – The total OPEB liability was determined by an actuarial valuation as of April 1, 2020, using the following actuarial assumptions, applied to all periods included in the measurement.

Inflation	2.50%
Salary increases	3.50%, including inflation
Investment rate of return	6.00%, net of OPEB plan investment expense including inflation
Healthcare cost trend rates	6.30% - 4.20% over 55 years

Bloomfield Township Public Library
Notes to the Financial Statements
March 31, 2022

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, 2022 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	40.00%	1.25%
US equity market	45.00%	4.15%
Non-US equity	15.00%	5.86%

Discount rate – The discount rate used to measure the total OPEB liability was 6.00%. The plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the discount rate for calculating the total OPEB liability is equal to the long-term expected rate of return.

Changes in Net OPEB Liability

Total OPEB Liability

Service cost	\$ 85,401
Interest	276,375
Benefit payments	<u>(242,418)</u>
Net change in total OPEB liability	119,358
Total OPEB liability - beginning	<u>4,640,304</u>
Total OPEB liability - ending (a)	<u><u>\$ 4,759,662</u></u>

Plan Fiduciary Net Position

Employer contributions	\$ 242,418
Net investment income	80,402
Benefit payments	(242,418)
Administrative expense	<u>(4,200)</u>
Net change in plan fiduciary net position	76,202
Plan fiduciary net position - beginning	<u>2,956,540</u>
Plan fiduciary net position - ending (b)	<u><u>\$ 3,032,742</u></u>

Net OPEB liability (a-b) \$ 1,726,920

Plan fiduciary net position as a percentage of total OPEB liability	63.72%
Covered payroll	\$ 926,484
Net OPEB liability as a percentage of covered payroll	186.40%

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

1% Decrease	Current Discount Rate	1% Increase
<u><u>\$ 2,319,324</u></u>	<u><u>\$ 1,726,920</u></u>	<u><u>\$ 1,233,318</u></u>

Bloomfield Township Public Library
Notes to the Financial Statements
March 31, 2022

Sensitivity of the net OPEB liability to changes in the healthcare cost trend rates – The following presents the net OPEB liability of the Library, as well as what the Library's net 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
\$ 1,178,555	\$ 1,726,920	\$ 2,399,431

OPEB expense and deferred outflows of resources and deferred inflows of resources related to OPEB – For the year ended March 31, 2022, the employer recognized OPEB expense of (\$488,307). The employer reported deferred outflows and inflows of resources related to OPEB from the following sources:

	Deferred Inflows of Resources	Total to Amortize
Differences in experience	\$ (166,797.00)	\$ (166,797)
Changes in assumptions	(187,196)	(187,196)
Net difference between projected and actual earning on plan investments	(256,578)	(256,578)
Total	<u>\$ (610,571)</u>	<u>\$ (610,571)</u>

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

<u>Year Ended March 31,</u>	
2023	\$ (336,890)
2024	(170,299)
2025	(122,754)
2026	19,372
	<u>\$ (610,571)</u>

Note 14 - 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, 2022, there were 11 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. Participation is mandatory. The Library made contributions of \$38,077 and employees made contributions of \$20,346 to the plan for the year ended March 31, 2022.

Bloomfield Township Public Library
Required Supplementary Information
Budgetary Comparison Schedule
General Fund
For the Year Ended March 31, 2022

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Taxes				
Property taxes	\$ 7,977,960	\$ 7,943,041	\$ 7,931,709	\$ (11,332)
Penal fines	87,600	72,600	72,519	(81)
State aid	32,800	35,600	35,620	20
Circulation fines and fees	38,250	25,500	27,888	2,388
Charges for services	14,866	4,857	4,828	(29)
Investment earnings (losses)	86,500	(150,000)	(292,919)	(142,919)
Other revenue	14,566	25,231	26,610	1,379
Total revenues	<u>8,252,542</u>	<u>7,956,829</u>	<u>7,806,255</u>	<u>(150,574)</u>
Expenditures				
Personnel	4,696,338	4,655,133	4,229,701	425,432
Library services	820,170	817,708	710,592	107,116
Facilities and equipment	1,040,866	1,031,429	913,501	117,928
Other expenditures	239,126	249,031	211,822	37,209
Total general government	<u>6,796,500</u>	<u>6,753,301</u>	<u>6,065,616</u>	<u>687,685</u>
Capital outlay	<u>3,630,775</u>	<u>3,670,116</u>	<u>2,425,931</u>	<u>1,244,185</u>
Total expenditures	<u>10,427,275</u>	<u>10,423,417</u>	<u>8,491,547</u>	<u>1,931,870</u>
Excess (deficiency) of revenues over expenditures	(2,174,733)	(2,466,588)	(685,292)	1,781,296
Fund balance - beginning of year	<u>13,071,834</u>	<u>13,071,834</u>	<u>13,071,834</u>	<u>-</u>
Fund balance - end of year	<u>\$ 10,897,101</u>	<u>\$ 10,605,246</u>	<u>\$ 12,386,542</u>	<u>\$ 1,781,296</u>

Bloomfield Township Public Library
Required Supplementary Information
Budgetary Comparison Schedule
Gift Fund
For the Year Ended March 31, 2022

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Gift income	\$ 1,850	\$ 26,281	\$ 26,185	\$ (96)
Investment earnings (losses)	200	(200)	285	485
Total revenues	<u>2,050</u>	<u>26,081</u>	<u>26,470</u>	<u>389</u>
Expenditures				
Library services	82,164	93,959	29,477	64,482
Facilities and equipment	34,482	43,361	15,558	27,803
Other expenditures	46,899	50,656	4,430	46,226
Total expenditures	<u>163,545</u>	<u>187,976</u>	<u>49,465</u>	<u>138,511</u>
Excess (deficiency) of revenues over expenditures	(161,495)	(161,895)	(22,995)	138,900
Fund balance - beginning of year	<u>184,562</u>	<u>184,562</u>	<u>184,562</u>	<u>-</u>
Fund balance - end of year	<u>\$ 23,067</u>	<u>\$ 22,667</u>	<u>\$ 161,567</u>	<u>\$ 138,900</u>

Bloomfield Township Public Library
Required Supplementary Information
Retirement System
Schedule of Changes in Net Pension Liability and Related Ratios
March 31, 2022

Fiscal year ended March 31,	2022	2021	2020	2019	2018	2017	2016
Total Pension Liability							
Service cost	\$ 109,420	\$ 110,600	\$ 104,182	\$ 104,568	\$ 108,515	\$ 116,520	\$ 108,762
Interest on the total pension liability	579,255	545,100	498,970	479,354	475,572	458,983	442,247
Changes in assumptions	(2,703)	(21,625)	249,942	(174,265)	-	-	-
Differences between expected and actual experience	64,879	19,219	30,521	2,526	160,097	67,807	251,783
Benefit payments and refunds	<u>(527,118)</u>	<u>(485,287)</u>	<u>(442,056)</u>	<u>(422,907)</u>	<u>(407,372)</u>	<u>(376,909)</u>	<u>(350,338)</u>
Net change in total pension liability	223,733	168,007	441,559	(10,724)	336,812	266,401	452,454
Total pension liability - beginning	<u>8,911,309</u>	<u>8,743,302</u>	<u>8,301,743</u>	<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>\$ 9,135,042</u>	<u>\$ 8,911,309</u>	<u>\$ 8,743,302</u>	<u>\$ 8,301,743</u>	<u>\$ 8,312,467</u>	<u>\$ 7,975,655</u>	<u>\$ 7,709,254</u>
Plan Fiduciary Net Position							
Employee contributions	\$ 10,229	\$ 10,682	\$ 10,409	\$ 10,648	\$ 11,407	\$ 11,942	\$ 11,194
Employer contributions	198,986	174,198	127,285	134,994	-	-	-
Pension plan net investment income (loss)	156,913	1,452,989	(182,378)	176,628	363,435	521,445	(5,556)
Benefit payments and refunds	(527,118)	(485,287)	(442,056)	(422,907)	(407,372)	(376,909)	(350,338)
Pension plan administrative expense	<u>(2,022)</u>	<u>(1,957)</u>	<u>(2,100)</u>	<u>(3,223)</u>	<u>(3,061)</u>	<u>(3,252)</u>	<u>(3,105)</u>
Net change in plan fiduciary net position	(163,012)	1,150,625	(488,840)	(103,860)	(35,591)	153,226	(347,805)
Plan fiduciary net position - beginning	<u>8,294,890</u>	<u>7,144,265</u>	<u>7,633,105</u>	<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>\$ 8,131,878</u>	<u>\$ 8,294,890</u>	<u>\$ 7,144,265</u>	<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>\$ 1,003,164</u>	<u>\$ 616,419</u>	<u>\$ 1,599,037</u>	<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	89.02%	93.08%	81.71%	91.95%	93.08%	97.45%	98.83%
Covered payroll	\$ 688,378	\$ 998,529	\$ 914,893	\$ 948,596	\$ 948,042	\$ 948,042	\$ 1,078,668
Net pension liability as a percentage of covered payroll	145.73%	61.73%	174.78%	70.49%	60.70%	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 Employer Contributions
March 31, 2022

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	-	-	-	948,042	- %
2019	134,994	134,994	-	948,596	14.23%
2020	127,285	127,285	-	914,893	13.91%
2021	174,198	174,198	-	998,529	17.45%
2022	198,986	198,986	-	688,378	28.91%

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.

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry Age Normal
Amortization method	Level-dollar closed
Remaining amortization period	18 years
Asset valuation method	5 years
Inflation	2.50%
Salary increases	3.50%
Investment rate of return	6.00%
Retirement age	Age 55 with 8 years of service
Mortality	Pub-2010 with generational projection using Scale MP-2018

Bloomfield Township Public Library
Required Supplementary Information
Retirement System
Schedule of Investment Returns
March 31, 2022

Fiscal Year Ended March 31,	Annual Return % *
2016	-0.10%
2017	6.90%
2018	4.70%
2019	2.30%
2020	-2.41%
2021	20.60%
2022	2.06%

* 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 Postemployment Benefits
Schedule of Changes in Net OPEB Liability and Related Ratios
March 31, 2022

Fiscal year ended March 31,	2022	2021	2020	2019	2018
Total OPEB Liability					
Service cost	\$ 85,401	\$ 92,537	\$ 107,417	\$ 183,209	\$ 225,477
Interest	276,375	318,229	325,586	249,838	239,445
Benefit payments	(242,418)	(240,593)	(277,864)	(179,825)	(166,632)
Differences between expected and actual experience	-	(405,079)	-	697,281	(30,198)
Changes in assumptions	-	(454,620)	(281,229)	(1,822,978)	-
Net change in total OPEB liability	119,358	(689,526)	(126,090)	(872,475)	268,092
Total OPEB liability - beginning	4,640,304	5,329,830	5,455,920	6,328,395	6,060,303
Total OPEB liability - ending (a)	<u>\$ 4,759,662</u>	<u>\$ 4,640,304</u>	<u>\$ 5,329,830</u>	<u>\$ 5,455,920</u>	<u>\$ 6,328,395</u>
Plan Fiduciary Net Position					
Employer contributions	\$ 242,418	\$ 320,593	\$ 277,864	\$ 2,263,881	\$ 166,632
Net investment income (loss)	80,402	835,820	(136,404)	115,668	-
Benefit payments	(242,418)	(240,593)	(277,864)	(179,825)	(166,632)
Administrative expense	(4,200)	(11,600)	(11,000)	-	-
Net change in plan fiduciary net position	76,202	904,220	(147,404)	2,199,724	-
Plan fiduciary net position - beginning	2,956,540	2,052,320	2,199,724	-	-
Plan fiduciary net position - ending (b)	<u>\$ 3,032,742</u>	<u>\$ 2,956,540</u>	<u>\$ 2,052,320</u>	<u>\$ 2,199,724</u>	<u>\$ -</u>
Net OPEB liability (a-b)	<u>\$ 1,726,920</u>	<u>\$ 1,683,764</u>	<u>\$ 3,277,510</u>	<u>\$ 3,256,196</u>	<u>\$ 6,328,395</u>
Plan fiduciary net position as a percentage of total OPEB liability	63.72%	63.71%	38.51%	40.32%	- %
Covered payroll	\$ 926,484	\$ 925,484	\$ 893,666	\$ 893,666	\$ 1,087,983
Net OPEB liability as a percentage of covered payroll	186.40%	181.93%	366.75%	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 Postemployment Benefits
Schedules of Employer Contributions
March 31, 2022

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%
2020	383,241	277,864	105,377	893,666	31.09%
2021	328,162	320,593	7,569	926,484	34.60%
2022	328,162	242,418	85,744	926,484	26.17%

Notes to Schedule of Contributions

Valuation date: April 1, 2020

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry Age Normal
Amortization method	Level dollar
Remaining amortization period	18 years
Asset valuation method	Market Value
Inflation	2.50%
Healthcare cost trend rates	6.30% - 4.20% over 55 years
Salary increases	3.50%
Discount rate	6.00%

Bloomfield Township Public Library
Required Supplementary Information
Other Postemployment Benefits
Schedule of Investment Returns
March 31, 2022

Fiscal Year Ended March 31,	Annual Return % *
2018	N/A
2019	24.12%
2020	-6.22%
2021	39.32%
2022	2.72%

* 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.

**BLOOMFIELD TOWNSHIP PUBLIC LIBRARY
MEMORANDUM**

TO: Trustees

FROM: Tera Moon, Library Director

DATE: September 15, 2022

SUBJECT: Pension and Other Post-Employment Benefits Reporting

The state of Michigan requires two reports be completed each year regarding the local unit of government's pension and Other Post-Employment Benefits (OPEB) obligations per PA 202 of 2017. The Library's reports have been submitted to the state's Department of Treasury to verify the Library's compliance with PA 202. These two reports – one for pension and one for OPEB – are attached for your review and information as required by law. No action needed.

Enter Local Government Name	Bloomfield Township Public Library	Instructions: For a list of detailed instructions on how to complete and submit this form, visit michigan.gov/LocalRetirementReporting .
Enter Six-Digit Municode	638006	
Unit Type	Library	
Fiscal Year End Month	March	
Fiscal Year (four-digit year only, e.g. 2019)	2022	
Contact Name (Chief Administrative Officer)	Sandra Bird	Questions: For questions, please email LocalRetirementReporting@michigan.gov . Return this original Excel file. Do not submit a scanned image or PDF.
Title if not CAO	Finnce Coordinator	
CAO (or designee) Email Address	birdsand@btpl.org	
Contact Telephone Number	248-642-5800 ext. 115	
Pension System Name (not division) 1	Twp. of Bloomfield 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 government (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 Income Plan				
3	Financial Information						
4	Enter retirement pension system's assets (system fiduciary net position ending)	Most Recent Audit Report	8,131,878				
5	Enter retirement pension system's liabilities (total pension liability ending)	Most Recent Audit Report	9,135,042				
6	Funded ratio	Calculated	89.0%				
7	Actuarially Determined Contribution (ADC)	Most Recent Audit Report	198,986				
8	Governmental Fund Revenues	Most Recent Audit Report	7,832,725				
9	All systems combined ADC/Governmental fund revenues	Calculated	2.5%				
10	Membership						
11	Indicate number of active members	Actuarial Funding Valuation used in Most Recent Audit Report	10				
12	Indicate number of inactive members	Actuarial Funding Valuation used in Most Recent Audit Report	17				
13	Indicate number of retirees and beneficiaries	Actuarial Funding Valuation used in Most Recent Audit Report	27				
14	Investment Performance						
15	Enter actual rate of return - prior 1-year period	Actuarial Funding Valuation used in Most Recent Audit Report or System Investment Provider	2.06%				
16	Enter actual rate of return - prior 5-year period	Actuarial Funding Valuation used in Most Recent Audit Report or System Investment Provider	6.90%				
17	Enter actual rate of return - prior 10-year period	Actuarial Funding Valuation used in Most Recent Audit Report or System Investment Provider	0.00%				
18	Actuarial Assumptions						
19	Actuarial assumed rate of investment return	Actuarial Funding Valuation used in Most Recent Audit Report	6.00%				
20	Amortization method utilized for funding the system's unfunded actuarial accrued liability, if any	Actuarial Funding Valuation used in Most Recent Audit Report	Level Percent				
21	Amortization period utilized for funding the system's unfunded actuarial accrued liability, if any	Actuarial Funding Valuation used in Most Recent Audit Report	20				
22	Is each division within the system closed to new employees?	Actuarial Funding Valuation used in Most Recent Audit Report	Yes				
23	Uniform Assumptions						
24	Enter retirement pension system's actuarial value of assets using uniform assumptions	Actuarial Funding Valuation used in Most Recent Audit Report	9,200,879				
25	Enter retirement pension system's actuarial accrued liabilities using uniform assumptions	Actuarial Funding Valuation used in Most Recent Audit Report	9,976,016				
26	Funded ratio using uniform assumptions	Calculated	92.2%				
27	Actuarially Determined Contribution (ADC) using uniform assumptions	Actuarial Funding Valuation used in Most Recent Audit Report	190,578				
28	All systems combined ADC/Governmental fund revenues	Calculated	2.4%				
29	Pension Trigger Summary						
30	Does this system trigger "underfunded status" as defined by PA 202 of 2017?	Primary government triggers: Less than 60% funded AND greater than 10% ADC/Governmental fund revenues. Non-Primary government triggers: Less than 60% funded	NO	NO	NO	NO	NO

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

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

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

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

Local governments 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.

Enter Local Government Name	Bloomfield Township Public Library	Instructions: For a list of detailed instructions on how to complete and submit this form, visit michigan.gov/LocalRetirementReporting .
Enter Six-Digit Municode	638006	
Unit Type	Library	
Fiscal Year End Month	March	
Fiscal Year (four-digit year only, e.g. 2019)	2022	
Contact Name (Chief Administrative Officer)	Sandra Bird	Questions: For questions, please email LocalRetirementReporting@michigan.gov . 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 government (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	3,032,742				
5	Enter retirement health care system's liabilities (total OPEB liability)	Most Recent Audit Report	4,759,662				
6	Funded ratio	Calculated	63.7%				
7	Actuarially determined contribution (ADC)	Most Recent Audit Report	328,162				
7a	Do the financial statements include an ADC calculated in compliance with Numbered Letter 2018-3?	Most Recent Audit Report	YES				
8	Governmental Fund Revenues	Most Recent Audit Report	7,832,725				
9	All systems combined ADC/Governmental fund revenues	Calculated	4.2%				
10	Membership						
11	Indicate number of active members	Actuarial Funding Valuation used in Most Recent Audit Report	13				
12	Indicate number of inactive members	Actuarial Funding Valuation used in Most Recent Audit Report	16				
13	Indicate number of retirees and beneficiaries	Actuarial Funding Valuation used in Most Recent Audit Report	29				
14	Provide the amount of premiums paid on behalf of the retirants	Most Recent Audit Report or Accounting Records	242,418				
15	Investment Performance						
16	Enter actual rate of return - prior 1-year period	Actuarial Funding Valuation used in Most Recent Audit Report or System Investment Provider	2.72%				
17	Enter actual rate of return - prior 5-year period	Actuarial Funding Valuation used in Most Recent Audit Report or System Investment Provider	0.00%				
18	Enter actual rate of return - prior 10-year period	Actuarial Funding Valuation used in Most Recent Audit Report or System Investment Provider	0.00%				
19	Actuarial Assumptions						
20	Assumed Rate of Investment Return	Actuarial Funding Valuation used in Most Recent Audit Report	6.00%				
21	Enter discount rate	Actuarial Funding Valuation used in Most Recent Audit Report	6.00%				
22	Amortization method utilized for funding the system's unfunded actuarial accrued liability, if any	Actuarial Funding Valuation used in Most Recent Audit Report	Level Dollar				
23	Amortization period utilized for funding the system's unfunded actuarial accrued liability, if any	Actuarial Funding Valuation used in Most Recent Audit Report	20				
24	Is each division within the system closed to new employees?	Actuarial Funding Valuation used in Most Recent Audit Report	Yes				
25	Health care inflation assumption for the next year	Actuarial Funding Valuation used in Most Recent Audit Report	6.30%				
26	Health care inflation assumption - Long-Term Trend Rate	Actuarial Funding Valuation used in Most Recent Audit Report	4.20%				
27	Uniform Assumptions						
28	Enter retirement health care system's actuarial value of assets using uniform assumptions	Actuarial Funding Valuation used in Most Recent Audit Report	3,032,742				
29	Enter retirement health care system's actuarial accrued liabilities using uniform assumptions	Actuarial Funding Valuation used in Most Recent Audit Report	5,441,914				
30	Funded ratio using uniform assumptions	Calculated	55.7%				
31	Actuarially Determined Contribution (ADC) using uniform assumptions	Actuarial Funding Valuation used in Most Recent Audit Report	312,263				
32	All systems combined ADC/Governmental fund revenues	Calculated	4.0%				
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	N/A				
36	Does this system trigger "underfunded status" as defined by PA 202 of 2017?	Primary government triggers: Less than 40% funded AND greater than 12% ARC/Governmental fund revenues. Non-Primary government 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 governments must post the current year report on their website or in a public place
The local government must electronically submit the form to its governing body.
Local governments must have had an actuarial experience study conducted by the plan actuary for each retirement system at least every 5 years
Local governments 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

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**

TO: Library Board of Trustees

FROM: Katherine Bryant, Assistant Library Director

DATE: September 16, 2022

SUBJECT: Strategic Plan Update

Over the last month, we've been gathering data internally and externally to inform the Learn phase of the strategic planning process. The community survey has garnered nearly 500 responses to date and is open through Friday, September 16. The staff and board survey received 64 responses before it closed on Friday, September 9. Library staff have shared internal statistics from the last five years, including the Monthly Activity Reports found in each board packet.

Cindy Fesemyer of Fast Forward Libraries is conducting interviews and focus groups this month, to gather input from non-users and diverse groups. Individual interviews have been completed or scheduled with these community leaders: Dani Walsh (Township Supervisor), Brian Kepes (Township Treasurer), Martin Brook (Township Clerk), Pat Watson (Bloomfield Hills Schools Superintendent), Alan Jaros (Johnson Nature Center and Bowers Farm), Christine Tvaroha (Senior Services), Kelly Michaud and Carol Mastroianni (Birmingham Bloomfield Community Coalition), Pam Carmichael (Bloomfield Historical Society), and Howard Baron (Bloomfield Hills School Board). Focus groups have been completed with educators, teens, members of the LGBTQ+ community, and Library Friends and Ambassadors. The Library leadership team also participated in a SOAR (strengths, opportunities, aspirations, results) analysis.

Findings from all these surveys, meetings, and data will be compiled into a Learning Report created by the Fast Forward Libraries team and reviewed by the planning committee. This Learning Report will be shared with the Board of Trustees and management team around September 23, in advance of the September 27 and 28 retreats, which mark the Dream phase of the process. We are on track to present the strategic plan at the November 2022 board meeting.

COMMUNITY CALENDAR

SEPT. 7-30

'Coalescence': Art exhibit on display Wednesdays-Sundays, midmonth reception Sept. 18, Lawrence Street Gallery, 22620 Woodward Ave. in Ferndale, (248) 544-0394, lawrencestreetgallery.com

SEPT. 8-10

Rummage sale: Fundraiser for overnight warming shelter for the homeless, 2-7 p.m. (early bird at noon) Thursday, 9 a.m.-5 p.m. Friday and 9 a.m.-noon Saturday, Starr Presbyterian Church, 1717 W. 13 Mile Road in Royal Oak, facebook.com/starrpres

SEPT. 8-18

International film festival: Hosted by Royal Starr Arts Institute, Emagine Theatre, 200 N. Main St. in Royal Oak, (248) 825-3110, info@royalstarr.org, royalstarr.org

SEPT. 9

Celtic concert: Hear the group Nessa at 7 p.m., Bloomfield Township Public Library,

1099 Lone Pine Road, AskAdult@btpl.org, (248) 642-5800

Charity fundraiser: Featuring food and music from around the world to benefit Child Safe Michigan's foster care, adoption and mentoring services, 5:30 p.m., Townsend Hotel, 100 Townsend St. in Birmingham, childsafemichigan.org/legends

Scottish Night: Music, dance, fish and chips food truck, and beer tent at 6 p.m., corner of 12 Mile Road and Robina Avenue in Berkley, countyoaklandirishfest.org

SEPT. 9-11

Art and Apples Festival: Includes more than 230 artists, a kids zone, high school bands, local dance companies, food vendors and more, 2-7:30 p.m. Sept. 9, 9 a.m.-7:30 p.m. Sept. 10 and 9 a.m.-4 p.m. Sept. 11, Rochester Municipal Park, 400 Sixth St., pccart.org/festival, (248) 651-4110

SEPT. 10

Grandparent's Day: Features a roving princess and superhero, selfie booth, family magic show, train rides and crafts, 11 a.m.-2 p.m., West Bloomfield Township Public Library, 4600 Walnut Lake Road, (248) 363-4022

County Oakland Irish Fest: Street fair featuring musicians and dancers, vendors and craftsmen, children's activity area, best legs in a kilt contest, and more, 11 a.m.-11 p.m., 12 Mile Road between Coolidge Highway and Greenfield Road in Berkley, countyoaklandirishfest.org

Book sale: 11 a.m.-3:30 p.m., Bloomfield Township Public Library, 1099 Lone Pine Road, (248) 642-5800, btpl.org

SEPT. 11

9/11 remembrance ceremony: 6-7:30 p.m., Walter Sundquist Pavilion at Riley Park, 33113 Grand River Ave. in Farmington

Patriots Race: 10K, 5K and 1-mile run/walk to benefit Michigan Wounded and Returning Warriors Program, 9 a.m., White Chapel Memorial Park Cemetery, 621 W. Long Lake Road in Troy, thepatriotsrace.com

Record and CD show: Also featuring poster art and photography, \$3 from 10 a.m.-4 p.m. and \$15 early bird at 8 a.m., Knights of Columbus Father Lynch Council #4188, 870 N. Main St. in Clawson, (248) 797-7839

'Silent Sky': Play presented by Barebones Theatre Productions at 4 p.m., Nativity Episcopal Church, 21220 W. 14 Mile Road in Bloomfield Township, nativityepiscopalchurch.org, vicar@nativityepiscopalchurch.org, (248) 646-4100

SEPT. 13

History of Michigan beer: Talk by author at 7 p.m., West Bloomfield Township Public Library, 4600 Walnut Lake Road, (248) 363-4022

SEPT. 14
Battle of the B
and cast vote
to win friendly
p.m., Costick A
11 Mile Road
redcrossblood
"costickcenta

Celebrating J

Need a Notary on Site?

Services:

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Affidavit Notarization
Contract Notarization
Health Directive Notarization
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Passport Application Notarization
Real Estate Document Notarization
Vehicle Title Transfer Notarization
Will Notarization
Adoptions Document Notarization
Business Document Notarization
Deed Notarization
Jurat Notarization
Oaths/ Affirmation Notarization
Powers of Attorney Notarization
Trust Notarization
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Efficient.
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Alexa Cohen (248) 7



OUR MESSAGE IS CLEAR

God, Family, St Mary's

A Co-Divisional Catholic High School



www.stmarys
admissions@stma

OPEN H

SUNDAY OCT
9AM-

AUGUST 2022

MARKETING REPORT

INSTAGRAM



FOLLOWERS:
1374 (↑22 from July)

TOTAL REACH:
2113
(↓42.8% from July)



FACEBOOK



PAGE LIKES:
2336 (↑83 from July)

TOTAL REACH:
4025
(↓30.7% from July)

TWITTER



FOLLOWERS: 266

IMPRESSIONS:
4206 with 45 tweets



NEWSLETTERS




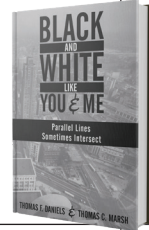

- Movies and More (new DVDs and hoopla content) - 90 messages
- Books and More (new adult titles, Library book clubs) - 1382 messages
- Discover (Strategic Plan survey, Nessa concert, Manhattan Short film festival) - 19,800 messages
- Digital News (new adult digital titles) - 1605 messages

PRESS RELEASES



- August Friends Book Sale
- Nessa Concert
- Strategic Planning Survey
- September Book Sale
- Author Talk: *Black and White Like You & Me*

September 2022 Adult and Teen Programs

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
	Fall After Hours Concert Series – Nessa: Ancient Song Discovery Project (Celtic) Friday, September 9 at 7 p.m. Nessa will guide listeners to the inner reaches of Celtic culture with deep passionate stories of mermaids, fairies, and selkies, along with fun, upbeat jigs and reels during this unique Celtic fusion concert experience. <i>Concert is free and open to all; no registration required.</i>		<div> <p><i>*Register by emailing AskTeen@btpl.org or with Adult Services, (248) 642-5800, ext. 171.</i></p> <p><i>**Register by emailing AskAdult@btpl.org or with Adult Services, (248) 642-5800, ext. 171.</i></p> <p><i>***Register by emailing AskTech@btpl.org or with Systems, (248) 642-5800, ext. 121.</i></p> </div>		English Language Conversation Group 10 a.m.	
		Fiber Arts Club (formerly Knitting Plus), 10 a.m. 			English Language Conversation Group 10 a.m. Concert: Nessa: Ancient Song Discovery Project 7 p.m.	Friends of the Library Second Saturday Book Sale 10 a.m. – 3:30 p.m. <i>(First hour Friends members only)</i> ***PowerPoint Basics 1:30 p.m.
		Memoir Writers' Group 1 p.m. Author Visit: <i>Black and White Like You and Me</i> by Thomas F. Daniels and Thomas C. Marsh 7 p.m. 	*Teen Advisory Board (TAB) 3:30 p.m. **Writers' Rendezvous 6:30 p.m. *Google Apps 5:30 p.m. 		English Language Conversation Group 10 a.m.	
	**30 Minute Lunchtime Book Club 1 p.m. **Baby Safety Workshop: Car Seat Safety 7 p.m. <i>(Register with Youth Services)</i>	**Tuesday Book Club 10 a.m. **Classics Book Club 7 p.m.	**Mystery Book Club 1 p.m.	**Thursday Book Club 10 a.m.	English Language Conversation Group 10 a.m.	MANHATTAN SHORT 2022 MANHATTAN SHORT Film Festival 2 p.m.
	Books in Bars Book Club at the Rusty Bucket 6 p.m. Spooky Centerpiece Craft Kit Release: Kits available at the Adult Services Desk while supplies last. Bloomfield Township residents only.	**Memoir Writers' Group 1 p.m.	**Writers' Rendezvous 6:30 p.m. *Intro to Social Media 5:30 p.m. 2022 MANHATTAN SHORT Film Festival, 6:30 p.m. 		English Language Conversation Group 10 a.m.	***Introduction to Excel 1:30 p.m.

September Youth Events



Weekly Story Times

Registration IS required!

Preschool STEAMtime: Story Time & Discovery

Tuesdays, 9/13-10/4 at 10:30am. 4 week session. This story time is for ages 3 & up along with their adult. Children will explore STEAM (science, technology, engineering, art & math) through stories, rhymes, music & activities. The next 4 week session is 10/18-11/8. Registration begins on 9/26.

Wee Read: Baby & Toddler Story Time

Thursdays, 9/15-9/29 at 10:30am. 3 week session. This story time is for babies all the way up to toddlers with their adult. We'll be sharing stories, lap bounce songs, and play! The next 4 week session is 10/20-11/10. Registration begins on 9/26.

More Story Times!

Outdoor Family Story Time

Friday, 9/9 at 11am. Join us on the Youth Terrace once a month on Fridays for stories, songs & rhymes for the whole family. Please dress for the weather. In case of very bad weather, we will move the story time indoors. NO registration is required.

S	M	T	W	T	F	S
				01	02	03
04	05	06	07	08	09	10
WE WILL BE CLOSED SUNDAY & MONDAY IN OBSERVANCE OF Labor Day!		Registration starts for Virtual Family PJ Story Time 9/28		* Art Lab: Special Pewabic Tile Takeover! 6:30pm	Outdoor Family Story Time 11 am	
11	12	13	14	15	16	17
Grand-parents' Day!		Preschool * STEAMtime: Story Time & Discovery 10:30am	* My First Book Group 6:30pm Registration starts for My First Book Group 10/10	* Wee Read: Baby & Toddler Story Time 10:30am		
18	19	20	21	22	23	24
	Registration starts for Art Lab Junior 10/17 Baby Car Seat * Safety 7pm	* Preschool STEAMtime: Story Time & Discovery 10:30am Book Worms 6:30pm Registration starts for Book Worms 10/12	Paperbacks & * Snacks 6:30pm Registration starts for Paperbacks & Snacks 10/13	* Wee Read: Baby & Toddler Story Time 10:30am		
25	26	27	28	29	30	
	Registration starts for October Weekly Story Times	* Preschool STEAMtime: Story Time & Discovery 10:30am Registration starts for Dyslexia Workshop 10/18	* Virtual Family PJ Story Time 7pm Registration starts for Virtual Family PJ Story Time 10/19	* Wee Read: Baby & Toddler Story Time 10:30am		



Virtual Family PJ Story Time (Live on Zoom!)

Registration IS required & begins on September 6th.

Wednesday, 9/28 at 7pm.

Put on some comfy PJs and settle into a comfy spot for this all ages family story time that you can attend from home! Registration begins for our October 19th Virtual Family PJ Story Time on September 28th.

KidLITCast A PODCAST FOR FAMILIES

Join Ms. Patricia every week for a short story from the collection Oscar Wilde: Stories for Children! Starting on Wednesday, September 7th with the last story on October 12th.

Go to btpl.org/youth-on-demand to hear all episodes including previous books: My Father's Dragon & Winnie the Pooh.



THE PLACE TO

DISCOVER



Please contact us if you require any additional accommodations.

Book Discussion Groups!

All participants will get a copy of the book upon registration to read before we meet in person!

My First Book Group

Wednesday, 9/14 at 6:30pm

Registration begins on 8/17.

For grades Kindergarten & 1st with an adult. Join us for your child's very first book group where we will discuss the book and do fun crafts & activities based on the story.

Registration begins on 9/14 for the next My First Book Group on 10/10.

Book Worms

Tuesday, 9/20 at 6:30pm

Registration begins on 8/23.

For grades 2nd-3rd. This lively group will meet to discuss, craft & snack based on the title that month.

Registration begins on 9/20 for the next Book Worms on 10/12.

Paperbacks & Snacks

Wednesday, 9/21 at 6:30pm

Registration begins on 8/24.

Please note that the grade range for this group is now 4th-6th grade. Join us as we discuss the book what we liked or disliked about it while doing activities & crafts based on the title.

Registration begins on 9/21 for the next Paperbacks & Snacks on 10/13.

Check out our Virtual Branch for upcoming Take 'n' Make Craft Kits, On-Demand Videos on making snacks, book recommendations & so much more!
btpl.org/virtual

Art Lab

Thursday, 9/8 at 6:30pm

Ages 10-13. Registration begins on 8/18.

Explore different art mediums at each unique program. This month will be a very special program! Pewabic Pottery will be taking over and will be showing us how to make our OWN tile!

Registration begins on 10/3 for the next Art Lab on 10/27 at 4:30pm.



Art Lab Junior

Monday, 10/17 at 6:30pm

Ages 7-9. Registration begins on 9/19.

We've added an Art Lab for the younger set where we'll experiment with arts & crafts with different materials, focusing on the process of creativity!

Registration begins on 10/17 for the next Art Lab on 11/14 at 6:30pm.



Contact the Youth Department

248-642-5800

askyouth@btpl.org

www.btpl.org

Caregiver Workshops

Baby Safety Workshop: Car Seat Safety

Monday, 9/19 at 7pm

September is Baby Safety Month! Learn about car seat safety & guidelines from an Injury Prevention Trauma Nurse and get answers for your questions from a Nationally Certified Child Passenger Safety Technician. This workshop is open to all caregivers and parents.

Registration IS required and begins on August 29th.

Adaptive Umbrella Workshop (This workshop will be virtual, live on Zoom)

Thursday, 10/6 from 10am-3:30pm

Join us for our 7th biennial accessibility workshop featuring interactive sessions about current accessibility topics, led by disability self-advocates and professionals working with the disability community. This workshop is geared towards librarians, educators & caregivers. Registration IS required and begins on August 1st.

Dyslexia Workshop, presented by the Michigan Dyslexic Association

Tuesday, 10/18 at 7pm

October is Dyslexia Awareness Month. Do you think your child or student might be dyslexic? Are you unsure what to ask your child's school for or what the best intervention might be for your student? Join us for a presentation to learn about dyslexia, how to advocate for your child or student, where to get diagnosed, and different instruction techniques. This workshop is for parents, caregivers & teachers.

Registration IS required and begins on September 27th.

October 2022 Adult and Teen Programs

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
2 *Register by emailing AskTeen@btpl.org or with Adult Services, (248) 642-5800, ext. 171. **Register by emailing AskAdult@btpl.org or with Adult Services, (248) 642-5800, ext. 171. ***Register by emailing AskTech@btpl.org or with Systems, (248) 642-5800, ext. 121.	3	4 Fiber Arts Club (formerly Knitting Plus) 10 a.m.	5  Adaptive Umbrella An Accessibility Workshop	6 **Adaptive Umbrella: An Accessibility Workshop 10 a.m. – 3:30 p.m. (Register with Youth Services) **Movie Discussion Club 7 p.m.	7 English Language Conversation Group 10 a.m.	8 Friends of the Library Second Saturday Book Sale 10 a.m. – 3:30 p.m. (First hour Friends members only)
9	10 Sensory Story Time for Adults and Teens 11 a.m.	11 **Memoir Writers' Group 1 p.m. 	12 **Writers' Rendezvous 6:30 p.m.	13	14 English Language Conversation Group 10 a.m.	15 Genealogy Workshop with the Daughters of the American Revolution Piety Hill Chapter 1 p.m. – 3 p.m. ***Introduction to Scanning and Photo Editing 1:30 p.m.
16	17 **30 Minute Lunchtime Book Club 1 p.m.	18 **Tuesday Book Club 10 a.m. **Dyslexia Workshop with the Michigan Dyslexia Institute 7 p.m. (Register with Youth Services)	19 **Mystery Book Club 1 p.m. ***Google Apps 5:30 p.m. 	20	21 English Language Conversation Group 10 a.m.	22
23	24 **Books in Bars Book Club at the Rusty Bucket (formerly BYOB Book Club) 6 p.m.	25 **Memoir Writers' Group 1 p.m.	26 Trick or Treat at the Library! 4:30 p.m. – 7 p.m. **Writers' Rendezvous 6:30 p.m.	27 **Thursday Book Club 10 a.m. Author Visit: Amberrose Hammond with <i>Mysterious Michigan – Legends, Monsters, Hauntings, and True Crime from Michigan</i> , 7 p.m.	28 English Language Conversation Group 10 a.m. *Teen After Hours Halloween Event: Alien Attack! Escape the Library! 6:30 p.m. – 8:30 p.m.	29 ***PowerPoint Basics 1:30 p.m.
30	31 	Author Visit: <i>Mysterious Michigan – Legends, Monsters, Hauntings, and True Crime from Michigan</i> by Amberrose Hammond Thursday, October 27, 7 p.m. Researcher and author Amberrose Hammond will take you on a strange and fun journey into the supernatural past of the Great Lakes state. Explore legends, ghosts, monsters and more! For over twenty years, Amberrose has shared her love of Michigan's weird side with thousands. Books will be available for purchase and signing. <i>No registration required.</i>				 Teen After Hours Halloween Event ALIEN ATTACK! Escape the Library! Friday, October 28, 6:30 p.m. – 8:30 p.m.

DATES FOR LIBRARY BOARD OF TRUSTEES

Tuesday, September 20, 7:00 p.m. – Library Board Meeting

Thursday, September 22, 10:00 a.m. – Policy Committee Meeting

Tuesday, September 27 – 1:00 p.m. - Strategic Plan Board Retreat

Wednesday, October 5, 11:00 a.m. – Friends Board Meeting

Saturday, October 8, 10:00 a.m. – 3:30 p.m. – Friends Saturday Sale

Tuesday, October 18, 7:00 p.m. – Library Board Meeting

Tuesday, October 25, 7:00 p.m. – Ambassadors Group