

ACTUAL vs. BUDGET YTD

September 2017

Account Title	Actual	Budget	Remaining \$	Remaining %
Salaries	\$694,938.95	\$970,784.34	\$275,845.39	28.41%
Payroll Taxes	\$52,216.78	\$77,662.75	\$25,445.97	32.76%
Unemployment	\$0.00	\$10,000.00	\$10,000.00	100.00%
Workers' Compensation	\$14,177.97	\$3,535.00	-\$10,642.97	-301.07%
Longevity	\$2,125.00	\$6,825.00	\$4,700.00	68.86%
Board per Diem	\$675.00	\$4,200.00	\$3,525.00	83.93%
Health Insurance	\$79,290.49	\$105,695.52	\$26,405.03	24.98%
Deferred Compensation	\$3,000.00	\$7,500.00	\$4,500.00	60.00%
Employee Relations	\$796.09	\$1,000.00	\$203.91	20.39%
Contracted Services	\$18,854.67	\$19,000.00	\$145.33	0.76%
Training	\$12,078.47	\$10,000.00	-\$2,078.47	-20.78%
Education Reimbursement	\$0.00	\$0.00	\$0.00	
Facilities Rent	\$936.00	\$1,900.00	\$964.00	50.74%
Telephone	\$6,286.98	\$6,270.00	-\$16.98	-0.27%
Utilities	\$28,304.88	\$35,000.00	\$6,695.12	19.13%
Insurance	\$4,040.16	\$14,770.00	\$10,729.84	72.65%
Maintenance	\$34,167.97	\$75,000.00	\$40,832.03	54.44%
Equipment Maintenance	\$8,978.85	\$9,000.00	\$21.15	0.23%
Network Maintenance	\$48,822.28	\$46,224.85	-\$2,597.43	-5.62%
Janitorial Supplies	\$1,567.48	\$3,000.00	\$1,432.52	47.75%
Office Supplies	\$17,296.92	\$20,000.00	\$2,703.08	13.52%
Operating Supplies	\$4,867.32	\$15,000.00	\$10,132.68	67.55%
Interlibrary Loan/Doc. Delivery	\$14.99	\$500.00	\$485.01	97.00%
Postage	\$2,925.23	\$4,000.00	\$1,074.77	26.87%
Books	\$65,370.52	\$87,169.00	\$21,798.48	25.01%
Periodicals	\$2,932.92	\$8,000.00	\$5,067.08	63.34%
Audio/visual	\$12,469.68	\$18,260.00	\$5,790.32	31.71%
Membership and Dues	\$3,256.39	\$2,000.00	-\$1,256.39	-62.82%
Transportation	\$8,018.98	\$13,000.00	\$4,981.02	38.32%
Community Promotions	\$29,085.06	\$36,400.00	\$7,314.94	20.10%
Printing, Publishing, and Advertising	\$4,157.78	\$9,600.00	\$5,442.22	56.69%
Bank Service Fees	\$453.62	\$1,000.00	\$546.38	54.64%
Professional Services	\$39,909.20	\$60,000.00	\$20,090.80	33.48%
Correction of Prior Years' Taxes	\$437.37	\$2,500.00	\$2,062.63	82.51%
	\$1,202,454.00	\$1,684,796.46	\$482,342.46	28.63%

BRANCH DISTRICT LIBRARY
FINANCIAL STATEMENTS
SEPTEMBER 30, 2017 AND 2016

Taylor, Plant & Watkins, P.C.

Certified Public Accountants
and Business Advisors

20 Tibbits Plaza • Coldwater, MI 49036 • (517) 279-7931

INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

To the Members of the Branch
District Library Board
Branch County, Michigan

October 10, 2017

We have compiled the accompanying balance sheets of Branch District Library as of September 30, 2017 and 2016, and the related statements of revenues, expenditures and changes in fund balance, and other supplemental information for the nine months then ended. and retained earnings and cash flows for the year then ended. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with accounting principles generally accepted in the United States of America.

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 designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

Our responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements or additional information.

Management has elected to omit substantially all of the disclosures and the statements of cash flows required by accounting principles generally accepted in the United States of America. If the omitted disclosures and the statements of cash flows were included in the financial statements, they might influence the user's conclusions about the company's financial position, results of operations, and cash flows. Accordingly, the financial statements are not designed for those who are not informed about such matters.

The accompanying annual budget of Branch District Library for the nine months ending September 30, 2017, has not been compiled or examined by us and, accordingly, we do not express an opinion or any other form of assurance on it.

To the Members of the Branch
District Library Board
Branch County, Michigan

October 10, 2017

Management has elected to omit the summaries of significant assumptions and accounting policies required under established guidelines for presentation of prospective financial statements. If the omitted summaries were included in the budgeted information, they might influence the user's conclusions about the entity's budgeted information. Accordingly, this budgeted information is not designed for those who are not informed about such matters.


TAYLOR, PLANT & WATKINS, P.C.

BRANCH DISTRICT LIBRARY

**GENERAL FUND
BALANCE SHEETS**

ASSETS

	September 30,	
	2017	2016
Cash	\$ 754,744.87	\$ 729,201.69
Investments	652,650.81	648,075.20
Due from County	35,121.02	15,000.00
Due from others	1,123.98	0.00
Prepaid expenses	<u>8,101.12</u>	<u>8,778.92</u>
Total assets	<u>\$ 1,451,741.80</u>	<u>\$ 1,401,055.81</u>

LIABILITIES AND FUND EQUITY

LIABILITIES

Accounts payable	\$ 2,370.00	\$ 10,109.27
Due to the City of Coldwater	42.25	0.00
Payroll taxes payable	1,794.28	2,410.25
Accrued wages	<u>15,637.01</u>	<u>37,820.48</u>
Total liabilities	19,903.54	50,340.00

FUND BALANCE

	<u>1,431,838.26</u>	<u>1,350,715.81</u>
Total liabilities and fund equity	<u>\$ 1,451,741.80</u>	<u>\$ 1,401,055.81</u>

BRANCH DISTRICT LIBRARY
SPECIAL REVENUE TRUST FUND
BALANCE SHEETS

ASSETS

	September 30,	
	2017	2016
Cash	\$ 171,601.11	\$ 118,951.73
Restricted assets:		
Cash	53,420.70	59,714.60
Total Assets	\$ 225,021.81	\$ 178,666.33

LIABILITIES AND FUND EQUITY

LIABILITIES		
Accounts payable	\$ 0.00	\$ 13.78
FUND BALANCE		
Restricted:		
Bronson operations	0.00	7,607.29
A. Barnett memorial	11,085.93	11,884.15
Fisher memorial	1,539.81	2,689.43
Dallen memorial	865.82	858.64
Morton memorial	29,054.15	28,981.60
Union City Facilities	7,253.30	5,374.96
G. Barnett memorial	3,621.69	2,674.45
Total Restricted	53,420.70	60,070.52
Committed	171,601.11	118,582.03
Total fund balance	225,021.81	178,652.55
Total liabilities and fund equity	\$ 225,021.81	\$ 178,666.33

BRANCH DISTRICT LIBRARY

**CAPITAL PROJECTS FUND
BALANCE SHEETS**

ASSETS

	September 30,	
	2017	2016
Cash	\$ 425,649.50	\$ 356,645.11
Investments	102,379.97	101,689.11
Total Assets	<u>\$ 528,029.47</u>	<u>\$ 458,334.22</u>

LIABILITIES AND FUND EQUITY

LIABILITIES

Accounts payable	\$ 0.00	\$ 200.00
Total liabilities	0.00	200.00

FUND BALANCE

	528,029.47	458,134.22
Total liabilities and fund equity	<u>\$ 528,029.47</u>	<u>\$ 458,334.22</u>

BRANCH DISTRICT LIBRARY

**PERMANENT TRUST FUND
BALANCE SHEETS**

ASSETS

	September 30,	
	<u>2017</u>	<u>2016</u>
Restricted assets:		
Cash	\$ 52,000.00	\$ 52,000.00
Investments	<u>90,133.62</u>	<u>90,133.62</u>
Total assets	<u>\$ 142,133.62</u>	<u>\$ 142,133.62</u>

LIABILITIES AND FUND EQUITY

LIABILITIES		
Accounts payable	\$ 0.00	\$ 0.00
FUND BALANCE		
Restricted:		
Semmelroth memorial	50,000.00	50,000.00
Dallen memorial	2,000.00	2,000.00
Barnett memorial	<u>90,133.62</u>	<u>90,133.62</u>
Total fund balance	<u>142,133.62</u>	<u>142,133.62</u>
Total liabilities fund equity	<u>\$ 142,133.62</u>	<u>\$ 142,133.62</u>

BRANCH DISTRICT LIBRARY

**GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE COMPARED TO BUDGET**

	<u>One Month Ended September 30, 2017</u>	<u>Nine Months Ended September 30, 2017</u>	<u>Budget Year to Date 2017</u>	
			<u>Amount</u>	<u>Variance</u>
REVENUES				
Taxes	\$ 0.00	\$ 1,320,381.47	\$ 1,325,348.20	\$ (4,966.73)
State shared revenue	0.00	30,680.44	30,672.10	8.34
Interest earned	171.38	3,074.22	5,177.46	(2,103.24)
Penal fines	20,121.02	154,397.72	175,000.00	(20,602.28)
Charges for services	1,421.01	11,121.61	27,000.00	(15,878.39)
Reimbursements	1,326.23	7,030.96	40,000.00	(32,969.04)
Miscellaneous	676.90	8,912.81	11,860.91	(2,948.10)
	<hr/>	<hr/>	<hr/>	<hr/>
Total revenues	23,716.54	1,535,599.23	1,615,058.67	(79,459.44)
EXPENDITURES				
Library	<u>103,046.00</u>	<u>1,202,454.00</u>	<u>1,684,796.46</u>	<u>(482,342.46)</u>
Excess (deficiency) of revenues over expenditures	(79,329.46)	333,145.23	(69,737.79)	402,883.02
OTHER SOURCES (USES)				
Transfers from (to) other funds	<u>0.00</u>	<u>0.00</u>	<u>64,380.08</u>	<u>(64,380.08)</u>
Excess (deficiency) of revenues and other sources over expenditures	<u>\$ (79,329.46)</u>	333,145.23	(5,357.71)	338,502.94
FUND BALANCE - BEGINNING		<u>1,098,693.03</u>	<u>865,202.50</u>	<u>233,490.53</u>
FUND BALANCE - ENDING		<u>\$ 1,431,838.26</u>	<u>\$ 859,844.79</u>	<u>\$ 571,993.47</u>

BRANCH DISTRICT LIBRARY
SPECIAL REVENUE TRUST FUND
STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

	One Month Ended September 30,		Nine Months Ended September 30,	
	2017	2016	2017	2016
REVENUES				
Interest earned	\$ 152.53	\$ 124.41	\$ 1,246.57	\$ 1,120.25
Donations	<u>3,014.67</u>	<u>3,243.60</u>	<u>84,989.95</u>	<u>25,596.05</u>
Total revenues	3,167.20	3,368.01	86,236.52	26,716.30
EXPENDITURES				
Expenses	41.53	853.64	26,214.56	15,802.14
Aileen Barnett endowment	140.57	0.00	325.38	1,060.97
Friends of the Library	2,400.00	0.00	9,600.00	7,200.00
Union City facilities	<u>0.00</u>	<u>0.00</u>	<u>5,938.00</u>	<u>9,396.59</u>
Total expenditures	<u>2,582.10</u>	<u>853.64</u>	<u>42,557.71</u>	<u>33,459.70</u>
Excess (deficiency) of revenues over expenditures	<u>\$ 585.10</u>	<u>\$ 2,514.37</u>	43,678.81	(6,743.40)
FUND BALANCE - BEGINNING			<u>181,343.00</u>	<u>185,395.95</u>
FUND BALANCE - ENDING			<u>\$ 225,021.81</u>	<u>\$ 178,652.55</u>

BRANCH DISTRICT LIBRARY

**CAPITAL PROJECTS FUND
STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**

	One Month Ended September 30,		Nine Months Ended September 30,	
	<u>2017</u>	<u>2016</u>	<u>2017</u>	<u>2016</u>
REVENUES				
Taxes	\$ 0.00	\$ 0.00	\$ 234,037.05	\$ 233,677.17
Interest earned	90.33	74.91	813.68	861.43
Total revenues	<u>90.33</u>	<u>74.91</u>	<u>234,850.73</u>	<u>234,538.60</u>
EXPENDITURES				
Capital outlay	13,660.07	15,691.36	85,006.82	89,822.56
Other district projects	0.00	200.00	0.00	2,562.00
Total expenditures	<u>13,660.07</u>	<u>15,891.36</u>	<u>85,006.82</u>	<u>92,384.56</u>
Excess (deficiency) of revenues over expenditures	\$ <u>(13,569.74)</u>	\$ <u>(15,816.45)</u>	149,843.91	142,154.04
FUND BALANCE - BEGINNING			<u>378,185.56</u>	<u>315,980.18</u>
FUND BALANCE - ENDING			\$ <u><u>528,029.47</u></u>	\$ <u><u>458,134.22</u></u>

BRANCH DISTRICT LIBRARY

PERMANENT TRUST FUND

STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

	One Month Ended September 30,		Nine Months Ended September 30,	
	<u>2017</u>	<u>2016</u>	<u>2017</u>	<u>2016</u>
REVENUES				
Total revenues	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
EXPENDITURES				
Total expenditures	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Excess (deficiency) of revenues over expenditures	<u>\$ 0.00</u>	<u>\$ 0.00</u>	0.00	0.00
FUND BALANCE - BEGINNING			<u>142,133.62</u>	<u>142,133.62</u>
FUND BALANCE - ENDING			<u>\$ 142,133.62</u>	<u>\$ 142,133.62</u>

BRANCH DISTRICT LIBRARY
OTHER SUPPLEMENTAL INFORMATION
GENERAL FUND
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET

	One Month Ended September 30, 2017	Nine Months Ended September 30, 2017	Budget Year to Date 2017	
			Amount	Variance
Salaries	\$ 76,173.75	\$ 694,938.95	\$ 970,784.34	\$ (275,845.39)
Payroll taxes	5,688.68	52,216.78	77,662.75	(25,445.97)
Unemployment	0.00	0.00	10,000.00	(10,000.00)
Workers compensation	0.00	14,177.97	3,535.00	10,642.97
Longevity	700.00	2,125.00	6,825.00	(4,700.00)
Board per diem	300.00	675.00	4,200.00	(3,525.00)
Hospitalization	9,837.30	79,290.49	105,695.52	(26,405.03)
Deferred compensation	0.00	3,000.00	7,500.00	(4,500.00)
Employee relations	151.59	796.09	1,000.00	(203.91)
Contracted services	0.00	18,854.67	19,000.00	(145.33)
Training	225.00	12,078.47	10,000.00	2,078.47
Facilities rent	104.00	936.00	1,900.00	(964.00)
Telephone	774.23	6,286.98	6,270.00	16.98
Utilities	2,899.02	28,304.88	35,000.00	(6,695.12)
Insurance	0.00	4,040.16	14,770.00	(10,729.84)
Maintenance	3,413.60	34,167.97	75,000.00	(40,832.03)
Equipment maintenance	536.80	8,978.85	9,000.00	(21.15)
Network maintenance	(18,861.37)	48,822.28	46,224.85	2,597.43
Janitorial supplies	0.00	1,567.48	3,000.00	(1,432.52)
Office supplies	2,805.73	17,296.92	20,000.00	(2,703.08)
Operating supplies	82.09	4,867.32	15,000.00	(10,132.68)
Interloan document delivery	0.00	14.99	500.00	(485.01)
Postage	221.82	2,925.23	4,000.00	(1,074.77)
Books	7,169.94	65,370.52	87,169.00	(21,798.48)
Periodicals	573.00	2,932.92	8,000.00	(5,067.08)
Audio visual	922.60	12,469.68	18,260.00	(5,790.32)
Membership and dues	56.00	3,256.39	2,000.00	1,256.39
Transportation	930.38	8,018.98	13,000.00	(4,981.02)
Community promotions	4,705.61	29,085.06	36,400.00	(7,314.94)
Printing, publishing & advertising	(343.87)	4,157.78	9,600.00	(5,442.22)
Bank service fees	45.20	453.62	1,000.00	(546.38)
Professional services	3,600.00	39,909.20	60,000.00	(20,090.80)
Correction of prior year taxes	334.90	437.37	2,500.00	(2,062.63)
Total expenditures	\$ 103,046.00	\$ 1,202,454.00	\$ 1,684,796.46	\$ (482,342.46)

BRANCH DISTRICT LIBRARY
OTHER SUPPLEMENTAL INFORMATION
GENERAL FUND
SCHEDULE OF EXPENDITURES

	One Month Ended September 30,		Nine Months Ended September 30,	
	2017	2016	2017	2016
Salaries	\$ 76,173.75	\$ 66,216.53	\$ 694,938.95	\$ 606,672.06
Payroll taxes	5,688.68	5,034.36	52,216.78	46,509.92
Workers compensation	0.00	703.00	14,177.97	2,812.00
Longevity	700.00	0.00	2,125.00	2,375.00
Board per diem	300.00	0.00	675.00	1,125.00
Hospitalization	9,837.30	7,613.82	79,290.49	45,964.86
Deferred compensation	0.00	0.00	3,000.00	5,000.00
Employee relations	151.59	20.00	796.09	178.40
Employee benefits	0.00	0.00	0.00	15,000.00
Contracted services	0.00	0.00	18,854.67	18,751.05
Training	225.00	1,951.15	12,078.47	5,326.75
Education reimbursement	0.00	0.00	0.00	12,330.00
Facilities rent	104.00	102.00	936.00	1,014.00
Telephone	774.23	691.08	6,286.98	4,869.39
Utilities	2,899.02	3,172.78	28,304.88	26,457.54
Insurance	0.00	0.00	4,040.16	14,769.00
Capital outlay	0.00	0.00	0.00	6,714.00
Maintenance	3,413.60	10,048.64	34,167.97	102,096.60
Equipment maintenance	536.80	1,265.54	8,978.85	7,683.81
Network maintenance	(18,861.37)	592.17	48,822.28	27,570.50
Janitorial supplies	0.00	314.58	1,567.48	1,810.25
Office supplies	2,805.73	2,849.11	17,296.92	24,320.28
Operating supplies	82.09	0.00	4,867.32	0.00
Interloan document delivery	0.00	7.99	14.99	301.80
Postage	221.82	84.60	2,925.23	2,541.57
Books	7,169.94	8,750.20	65,370.52	70,948.06
Periodicals	573.00	5,792.26	2,932.92	7,160.76
Audio visual	922.60	1,172.65	12,469.68	11,684.22
Membership and dues	56.00	(831.12)	3,256.39	765.00
Transportation	930.38	794.35	8,018.98	9,503.86
Community promotions	4,705.61	3,879.20	29,085.06	29,229.65
Printing, publishing & advertising	(343.87)	614.95	4,157.78	2,342.78
Bank service fees	45.20	51.22	453.62	1,036.65
Professional services	3,600.00	3,366.80	39,909.20	49,711.33
Correction of prior year taxes	334.90	0.00	437.37	392.97
Total expenditures	\$ 103,046.00	\$ 124,257.86	\$ 1,202,454.00	\$ 1,164,969.06

BRANCH DISTRICT LIBRARY
ADDITIONAL INFORMATION
ALGANSEE BRANCH EXPENDITURES

	Three Months Ended September 30,		Nine Months Ended September 30,	
	2017	2016	2017	2016
Salaries	\$ 9,079.33	\$ 8,747.86	\$ 27,275.28	\$ 24,568.74
Payroll taxes	709.86	669.22	2,101.86	1,892.97
Longevity	200.00	0.00	200.00	175.00
Training	0.00	0.00	405.75	0.00
Telephone	0.00	189.32	142.19	471.06
Capital outlay	0.00	0.00	0.00	1,119.00
Maintenance	31.00	50.00	272.70	233.86
Office supplies	0.00	75.44	12.49	113.67
Books	1,326.37	949.75	3,961.44	3,502.76
Periodicals	0.00	375.42	132.45	479.42
Audio visual	258.84	435.38	1,072.74	1,218.76
Transportation	29.96	141.48	59.92	226.70
Community promotions	104.64	149.00	1,510.01	1,630.13
Total expenditures	\$ 11,740.00	\$ 11,782.87	\$ 37,146.83	\$ 35,632.07

BRANCH DISTRICT LIBRARY
ADDITIONAL INFORMATION
BRONSON BRANCH EXPENDITURES

	Three Months Ended September 30,		Nine Months Ended September 30,	
	2017	2016	2017	2016
Salaries	\$ 18,373.57	\$ 17,707.04	\$ 51,215.57	\$ 50,375.69
Payroll taxes	1,405.57	1,354.59	3,950.50	3,884.34
Longevity	0.00	0.00	425.00	400.00
Training	0.00	0.00	356.88	1,318.52
Telephone	318.23	352.67	811.11	957.73
Utilities	250.00	375.00	1,000.00	1,220.00
Capital outlay	0.00	0.00	0.00	1,119.00
Maintenance	95.00	2,272.86	529.00	2,523.35
Equipment maintenance	342.18	504.72	743.43	772.22
Janitorial supplies	0.00	72.54	99.80	225.54
Office supplies	0.00	375.36	134.11	457.89
Operating supplies	0.00	0.00	90.49	0.00
Postage	62.60	117.50	111.60	230.50
Books	2,518.20	2,199.91	12,644.17	9,801.74
Periodicals	0.00	827.67	320.90	954.17
Audio visual	677.71	706.79	2,413.03	1,151.73
Transportation	89.88	51.84	196.17	103.68
Community promotions	496.66	138.76	3,484.02	4,365.55
Total expenditures	\$ 24,629.60	\$ 27,057.25	\$ 78,525.78	\$ 79,861.65

BRANCH DISTRICT LIBRARY
ADDITIONAL INFORMATION
COLDWATER BRANCH EXPENDITURES

	Three Months Ended September 30,		Nine Months Ended September 30,	
	2017	2016	2017	2016
Salaries	\$ 174,822.86	\$ 158,618.60	\$ 516,544.72	\$ 415,672.64
Payroll taxes	12,790.01	12,146.09	38,498.58	31,834.63
Workers compensation	232.00	703.00	14,177.97	2,812.00
Longevity	500.00	0.00	1,000.00	975.00
Board per diem	300.00	1,025.00	675.00	1,125.00
Hospitalization	26,926.18	20,381.04	79,290.49	45,964.86
Deferred compensation	0.00	2,500.00	3,000.00	5,000.00
Employee relations	329.59	48.40	796.09	178.40
Employee benefits	0.00	15,000.00	0.00	15,000.00
Contracted services	7,723.04	15,336.05	18,854.67	18,751.05
Training	97.75	1,591.65	9,792.09	3,738.23
Education reimbursement	0.00	12,330.00	0.00	12,330.00
Facilities rent	208.00	306.00	936.00	1,014.00
Telephone	2,046.81	786.43	4,224.10	2,289.75
Utilities	7,638.43	7,622.31	24,728.03	22,276.60
Insurance	0.00	0.00	4,040.16	14,769.00
Capital outlay	0.00	0.00	0.00	1,119.00
Maintenance	7,009.06	12,702.96	27,786.73	94,723.06
Equipment maintenance	2,690.12	1,691.17	7,859.54	6,409.48
Network maintenance	21,993.58	3,293.79	48,822.28	27,570.50
Janitorial supplies	111.48	545.20	1,191.80	1,213.53
Office supplies	6,250.86	8,917.03	16,950.26	22,815.59
Operating supplies	1,026.77	0.00	4,638.88	0.00
Interloan document delivery	0.00	128.98	14.99	301.80
Postage	1,172.18	627.58	2,539.13	2,098.07
Books	8,027.38	11,722.20	20,633.23	29,847.72
Periodicals	847.00	2,686.78	1,887.41	3,304.78
Audio visual	1,408.83	1,778.36	3,238.12	5,031.18
Membership and dues	561.00	(746.12)	3,256.39	765.00
Transportation	2,623.39	2,170.51	7,411.68	8,851.69
Community promotions	7,701.85	6,644.72	14,723.00	13,059.02
Printing, publishing & advertising	(94.97)	757.34	4,157.78	2,342.78
Bank service fees	134.70	157.91	453.62	1,036.65
Professional fees	16,151.20	7,882.79	39,909.20	49,711.33
Correction of prior year tax	355.79	26.26	437.37	392.97
Total expenditures	\$ 311,584.89	\$ 309,382.03	\$ 922,469.31	\$ 864,325.31

BRANCH DISTRICT LIBRARY

**ADDITIONAL INFORMATION
LITERACY EXPENDITURES**

	Three Months Ended September 30,		Nine Months Ended September 30,	
	2017	2016	2017	2016
Salaries	\$ 960.00	\$ 2,520.00	\$ 5,568.00	\$ 5,130.00
Payroll taxes	73.44	192.78	425.96	392.44
Telephone	65.94	0.00	354.41	0.00
Total expenditures	<u>\$ 1,099.38</u>	<u>\$ 2,712.78</u>	<u>\$ 6,348.37</u>	<u>\$ 5,522.44</u>

BRANCH DISTRICT LIBRARY
ADDITIONAL INFORMATION
QUINCY BRANCH EXPENDITURES

	Three Months Ended September 30,		Nine Months Ended September 30,	
	2017	2016	2017	2016
Salaries	\$ 13,855.78	\$ 15,430.21	\$ 41,969.34	\$ 42,836.43
Payroll taxes	1,059.97	1,180.41	3,248.91	3,315.20
Longevity	0.00	0.00	500.00	500.00
Training	195.00	270.00	551.00	270.00
Telephone	39.33	94.93	234.58	286.44
Utilities	329.94	329.94	989.82	944.85
Capital outlay	0.00	0.00	0.00	1,119.00
Maintenance	90.00	90.00	423.35	424.33
Janitorial supplies	5.04	27.03	158.39	82.42
Office supplies	5.62	105.19	94.54	310.50
Operating supplies	0.00	0.00	43.99	0.00
Postage	0.00	56.40	81.70	104.60
Books	1,256.27	2,918.47	12,167.30	13,038.66
Periodicals	0.00	940.23	107.50	1,044.23
Audio visual	251.44	172.03	1,020.77	1,311.35
Transportation	100.58	38.88	182.44	136.08
Community promotions	47.31	1,032.96	3,040.25	3,963.98
Total expenditures	\$ 17,236.28	\$ 22,686.68	\$ 64,813.88	\$ 69,688.07

BRANCH DISTRICT LIBRARY
ADDITIONAL INFORMATION
SHERWOOD BRANCH EXPENDITURES

	Three Months Ended September 30,		Nine Months Ended September 30,	
	2017	2016	2017	2016
Salaries	\$ 665.71	\$ 9,136.24	\$ 15,827.08	\$ 24,906.25
Payroll taxes	50.92	689.51	1,195.75	1,879.77
Training	0.00	0.00	547.63	0.00
Telephone	0.00	134.15	132.27	391.89
Utilities	0.00	222.03	222.03	666.09
Capital outlay	0.00	0.00	0.00	1,119.00
Maintenance	78.00	152.00	317.85	304.00
Equipment maintenance	0.00	36.88	0.00	36.88
Janitorial supplies	0.00	0.00	31.67	0.00
Office supplies	0.00	32.50	(7.20)	32.50
Operating supplies	0.00	0.00	49.95	0.00
Postage	76.00	70.00	76.00	70.00
Books	1,230.30	1,231.67	5,751.45	5,462.72
Periodicals	0.00	463.80	234.66	567.80
Audio visual	733.97	7.80	2,598.19	1,400.00
Transportation	0.00	18.36	(19.55)	27.00
Community promotions	14.71	645.46	1,921.79	1,619.34
Total expenditures	\$ 2,849.61	\$ 12,840.40	\$ 28,879.57	\$ 38,483.24

BRANCH DISTRICT LIBRARY
ADDITIONAL INFORMATION
UNION CITY BRANCH EXPENDITURES

	Three Months Ended September 30,		Nine Months Ended September 30,	
	2017	2016	2017	2016
Salaries	\$ 9,026.72	\$ 16,296.28	\$ 36,538.96	\$ 43,182.31
Payroll taxes	690.54	1,265.27	2,795.22	3,310.57
Longevity	0.00	325.00	0.00	325.00
Training	0.00	0.00	425.12	0.00
Telephone	70.68	162.19	388.32	472.52
Utilities	465.00	450.00	1,365.00	1,350.00
Capital outlay	0.00	0.00	0.00	1,119.00
Maintenance	1,029.00	1,240.00	4,838.34	3,888.00
Equipment maintenance	0.00	151.83	375.88	465.23
Janitorial supplies	0.00	45.90	85.82	288.76
Office supplies	6.86	138.40	112.72	590.13
Operating supplies	0.00	0.00	44.01	0.00
Postage	49.00	0.00	116.80	38.40
Books	2,795.76	2,245.29	10,212.93	9,294.46
Periodicals	217.00	810.36	250.00	810.36
Audio visual	616.96	1,070.84	2,126.83	1,571.20
Transportation	74.90	75.60	188.32	158.71
Community promotions	375.00	1,356.60	4,405.99	4,591.63
Total expenditures	\$ 15,417.42	\$ 25,633.56	\$ 64,270.26	\$ 71,456.28