

ACTUAL vs. BUDGET YTD

July 2017

Account Title	Actual	Budget	Remaining \$	Remaining %
Salaries	\$468,154.98	\$970,784.34	\$502,629.36	51.78%
Payroll Taxes	\$35,436.47	\$77,662.75	\$42,226.28	54.37%
Unemployment	\$0.00	\$10,000.00	\$10,000.00	100.00%
Workers' Compensation	\$13,945.97	\$3,535.00	-\$10,410.97	-294.51%
Longevity	\$1,425.00	\$6,825.00	\$5,400.00	79.12%
Board per Diem	\$375.00	\$4,200.00	\$3,825.00	91.07%
Contract Labor	\$0.00	\$0.00	\$0.00	
Health Insurance	\$52,364.31	\$105,695.52	\$53,331.21	50.46%
Deferred Compensation	\$3,000.00	\$7,500.00	\$4,500.00	60.00%
Employee Relations	\$466.50	\$1,000.00	\$533.50	53.35%
Employee Benefits	\$0.00	\$0.00	\$0.00	
Contracted Services	\$11,131.63	\$19,000.00	\$7,868.37	41.41%
Training	\$11,785.72	\$10,000.00	-\$1,785.72	-17.86%
Education Reimbursement	\$0.00	\$0.00	\$0.00	
Facilities Rent	\$728.00	\$1,900.00	\$1,172.00	61.68%
Telephone	\$3,745.99	\$6,270.00	\$2,524.01	40.26%
Utilities	\$19,621.51	\$35,000.00	\$15,378.49	43.94%
Insurance	\$4,040.16	\$14,770.00	\$10,729.84	72.65%
Capital Outlay	\$0.00	\$0.00	\$0.00	
Maintenance	\$25,835.91	\$75,000.00	\$49,381.87	65.84%
Equipment Maintenance	\$5,946.55	\$9,000.00	\$3,053.45	33.93%
Network Maintenance	\$26,828.70	\$46,224.85	\$19,396.15	41.96%
Janitorial Supplies	\$1,450.96	\$3,000.00	\$1,549.04	51.63%
Office Supplies	\$11,033.58	\$20,000.00	\$8,966.42	44.83%
Operating Supplies	\$3,840.55	\$15,000.00	\$11,159.45	74.40%
Interlibrary Loan/Doc. Delivery	\$14.99	\$500.00	\$485.01	97.00%
Postage	\$1,565.45	\$4,000.00	\$2,434.55	60.86%
Books	\$48,216.24	\$87,169.00	\$38,952.76	44.69%
Periodicals	\$1,868.92	\$8,000.00	\$6,131.08	76.64%
Audio/visual	\$8,521.93	\$18,260.00	\$9,738.07	53.33%
Membership and Dues	\$2,695.39	\$2,000.00	-\$695.39	-34.77%
Transportation	\$5,100.27	\$13,000.00	\$7,899.73	60.77%
Community Promotions	\$20,344.89	\$36,400.00	\$16,055.11	44.11%
Printing, Publishing, and Advertising	\$4,252.75	\$9,600.00	\$5,347.25	55.70%
Bank Service Fees	\$318.92	\$1,000.00	\$681.08	68.11%
Professional Services	\$23,758.00	\$60,000.00	\$36,242.00	60.40%
Correction of Prior Years' Taxes	\$81.58	\$2,500.00	\$2,418.42	96.74%
	\$817,896.82	\$1,684,796.46	\$867,117.42	51.47%

BRANCH DISTRICT LIBRARY

FINANCIAL STATEMENTS

JUNE 30, 2017 AND 2016

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INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

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

July 07, 2017

We have compiled the accompanying balance sheets of Branch District Library as of June 30, 2017 and 2016, and the related statements of revenues, expenditures and changes in fund balance, and other supplemental information for the six 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 six months ending June 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

July 07, 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

	June 30,	
	2017	2016
Cash	\$ 1,004,315.54	\$ 1,055,870.46
Investments	652,650.81	647,281.59
Due from County	31,054.37	15,000.00
Due from the City of Coldwater	(2.25)	0.00
Due from others	1,123.98	0.00
Prepaid expenses	8,101.12	4,263.97
Total assets	\$ 1,697,243.57	\$ 1,722,416.02

LIABILITIES AND FUND EQUITY

LIABILITIES

Accounts payable	\$ 20,909.89	\$ 25,056.87
Payroll taxes payable	12,158.44	2,271.12
Accrued wages	15,637.01	37,820.48
Total liabilities	48,765.34	65,148.47

FUND BALANCE

FUND BALANCE	1,648,478.23	1,657,267.55
Total liabilities and fund equity	\$ 1,697,243.57	\$ 1,722,416.02

BRANCH DISTRICT LIBRARY
SPECIAL REVENUE TRUST FUND
BALANCE SHEETS

ASSETS

	June 30,	
	2017	2016
Cash	\$ 187,378.57	\$ 124,062.25
Restricted assets:		
Cash	58,400.81	62,200.42
Total Assets	\$ 245,779.38	\$ 186,262.67

LIABILITIES AND FUND EQUITY

LIABILITIES		
Accounts payable	\$ 9,791.58	\$ 6,519.27
FUND BALANCE		
Restricted:		
Bronson operations	0.00	7,602.51
A. Barnett memorial	10,854.97	8,275.25
Fisher memorial	1,538.83	2,687.74
Dallen memorial	864.01	856.83
Morton memorial	29,035.84	28,963.35
Union City Facilities	12,746.98	6,170.76
G. Barnett memorial	3,360.18	2,444.01
Total Restricted	58,400.81	57,000.45
Committed	177,586.99	122,742.95
Total fund balance	235,987.80	179,743.40
Total liabilities and fund equity	\$ 245,779.38	\$ 186,262.67

BRANCH DISTRICT LIBRARY

**CAPITAL PROJECTS FUND
BALANCE SHEETS**

ASSETS

	June 30,	
	<u>2017</u>	<u>2016</u>
Cash	\$ 465,883.79	\$ 413,668.51
Investments	<u>102,379.97</u>	<u>101,689.11</u>
Total Assets	<u>\$ 568,263.76</u>	<u>\$ 515,357.62</u>

LIABILITIES AND FUND EQUITY

LIABILITIES

Accounts payable	\$ <u>17,139.29</u>	\$ <u>19,784.34</u>
Total liabilities	17,139.29	19,784.34

FUND BALANCE

	<u>551,124.47</u>	<u>495,573.28</u>
Total liabilities and fund equity	<u>\$ 568,263.76</u>	<u>\$ 515,357.62</u>

BRANCH DISTRICT LIBRARY

**PERMANENT TRUST FUND
BALANCE SHEETS**

ASSETS

	June 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**

	One Month Ended June 30, 2017	Six Months Ended June 30, 2017	Budget Year to Date 2017	
			Amount	Variance
REVENUES				
Taxes	\$ 95,383.16	\$ 1,231,535.57	\$ 1,325,348.20	\$ (93,812.63)
State shared revenue	0.00	15,234.36	30,672.10	(15,437.74)
Interest earned	498.64	2,485.65	5,177.46	(2,691.81)
Penal fines	16,054.37	97,737.94	175,000.00	(77,262.06)
Charges for services	1,987.50	7,986.01	27,000.00	(19,013.99)
Reimbursements	1,044.96	5,704.73	40,000.00	(34,295.27)
Miscellaneous	2,063.55	6,997.76	11,860.91	(4,863.15)
Total revenues	117,032.18	1,367,682.02	1,615,058.67	(247,376.65)
EXPENDITURES				
Library	183,848.86	817,896.82	1,684,796.46	(866,899.64)
Excess (deficiency) of revenues over expenditures	(66,816.68)	549,785.20	(69,737.79)	619,522.99
OTHER SOURCES (USES)				
Transfers from (to) other funds	0.00	0.00	64,380.08	(64,380.08)
Excess (deficiency) of revenues and other sources over expenditures	\$ (66,816.68)	549,785.20	(5,357.71)	555,142.91
FUND BALANCE - BEGINNING		1,098,693.03	865,202.50	233,490.53
FUND BALANCE - ENDING		\$ 1,648,478.23	\$ 859,844.79	\$ 788,633.44

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

	One Month Ended June 30,		Six Months Ended June 30,	
	2017	2016	2017	2016
REVENUES				
Interest earned	\$ 138.74	\$ 126.85	\$ 807.93	\$ 745.46
Donations	5,124.67	19.26	81,390.28	17,862.69
	<hr/>	<hr/>	<hr/>	<hr/>
Total revenues	5,263.41	146.11	82,198.21	18,608.15
EXPENDITURES				
Expenses	14,300.76	2,948.35	19,250.83	10,212.19
Aileen Barnett endowment	32.62	304.29	184.81	651.92
Friends of the Library	0.00	0.00	7,200.00	4,800.00
Union City facilities	0.00	5,251.60	438.00	8,596.59
	<hr/>	<hr/>	<hr/>	<hr/>
Total expenditures	14,333.38	8,504.24	27,553.41	24,260.70
Excess (deficiency) of revenues over expenditures	<u>\$ (9,069.97)</u>	<u>\$ (8,358.13)</u>	54,644.80	(5,652.55)
FUND BALANCE - BEGINNING			<hr/>	<hr/>
			181,343.00	185,395.95
FUND BALANCE - ENDING			<u>\$ 235,987.80</u>	<u>\$ 179,743.40</u>

See accountant's compilation report

BRANCH DISTRICT LIBRARY

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

	One Month Ended June 30,		Six Months Ended June 30,	
	2017	2016	2017	2016
REVENUES				
Taxes	\$ 15,879.06	\$ 0.00	\$ 217,753.26	\$ 233,677.17
Interest earned	94.85	85.05	527.63	623.16
Total revenues	<u>15,973.91</u>	<u>85.05</u>	<u>218,280.89</u>	<u>234,300.33</u>
EXPENDITURES				
Capital outlay	24,658.71	622.00	45,341.98	32,560.89
Other district projects	0.00	0.00	0.00	2,362.00
Total expenditures	<u>24,658.71</u>	<u>20,406.34</u>	<u>45,341.98</u>	<u>54,707.23</u>
Excess (deficiency) of revenues over expenditures	<u>\$ (8,684.80)</u>	<u>\$ (20,321.29)</u>	172,938.91	179,593.10
FUND BALANCE - BEGINNING			<u>378,185.56</u>	<u>315,980.18</u>
FUND BALANCE - ENDING			<u>\$ 551,124.47</u>	<u>\$ 495,573.28</u>

BRANCH DISTRICT LIBRARY

**PERMANENT TRUST FUND
STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**

	One Month Ended June 30,		Six Months Ended June 30,	
	2017	2016	2017	2016
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 June 30, 2017	Six Months Ended June 30, 2017	Budget Year to Date 2017	
			Amount	Variance
Salaries	\$ 112,402.29	\$ 468,154.98	\$ 970,784.34	\$ (502,629.36)
Payroll taxes	8,292.38	35,436.47	77,662.75	(42,226.28)
Unemployment	0.00	0.00	10,000.00	(10,000.00)
Workers compensation	882.99	13,945.97	3,535.00	10,410.97
Longevity	0.00	1,425.00	6,825.00	(5,400.00)
Board per diem	0.00	375.00	4,200.00	(3,825.00)
Hospitalization	9,571.48	52,364.31	105,695.52	(53,331.21)
Deferred compensation	0.00	3,000.00	7,500.00	(4,500.00)
Employee relations	424.50	466.50	1,000.00	(533.50)
Contracted services	11,131.63	11,131.63	19,000.00	(7,868.37)
Training	3,021.95	11,785.72	10,000.00	1,785.72
Facilities rent	104.00	728.00	1,900.00	(1,172.00)
Telephone	940.62	3,745.99	6,270.00	(2,524.01)
Utilities	2,696.94	19,621.51	35,000.00	(15,378.49)
Insurance	255.00	4,040.16	14,770.00	(10,729.84)
Maintenance	4,146.09	25,618.13	75,000.00	(49,381.87)
Equipment maintenance	1,438.96	5,946.55	9,000.00	(3,053.45)
Network maintenance	4,657.60	26,828.70	46,224.85	(19,396.15)
Janitorial supplies	0.00	1,450.96	3,000.00	(1,549.04)
Office supplies	792.93	11,033.58	20,000.00	(8,966.42)
Operating supplies	1,532.59	3,840.55	15,000.00	(11,159.45)
Interloan document delivery	0.00	14.99	500.00	(485.01)
Postage	166.73	1,565.45	4,000.00	(2,434.55)
Books	6,927.86	48,216.24	87,169.00	(38,952.76)
Periodicals	413.41	1,868.92	8,000.00	(6,131.08)
Audio visual	2,029.60	8,521.93	18,260.00	(9,738.07)
Membership and dues	1,513.39	2,695.39	2,000.00	695.39
Transportation	1,154.79	5,100.27	13,000.00	(7,899.73)
Community promotions	5,981.81	20,344.89	36,400.00	(16,055.11)
Printing, publishing & advertising	1,064.22	4,252.75	9,600.00	(5,347.25)
Bank service fees	41.30	318.92	1,000.00	(681.08)
Professional services	2,263.80	23,758.00	60,000.00	(36,242.00)
Correction of prior year taxes	0.00	81.58	2,500.00	(2,418.42)
Total expenditures	\$ 183,848.86	\$ 817,896.82	\$ 1,684,796.46	\$ (866,899.64)

BRANCH DISTRICT LIBRARY
OTHER SUPPLEMENTAL INFORMATION
GENERAL FUND
SCHEDULE OF EXPENDITURES

	One Month Ended June 30,		Six Months Ended June 30,	
	2017	2016	2017	2016
Salaries	\$ 112,402.29	\$ 61,304.06	\$ 468,154.98	\$ 378,215.83
Payroll taxes	8,292.38	4,689.91	35,436.47	29,012.05
Workers compensation	882.99	0.00	13,945.97	2,109.00
Longevity	0.00	175.00	1,425.00	2,050.00
Board per diem	0.00	0.00	375.00	100.00
Hospitalization	9,571.48	4,263.97	52,364.31	25,583.82
Deferred compensation	0.00	0.00	3,000.00	2,500.00
Employee relations	424.50	20.00	466.50	130.00
Contracted services	11,131.63	3,415.00	11,131.63	3,415.00
Training	3,021.95	971.16	11,785.72	3,465.10
Facilities rent	104.00	204.00	728.00	708.00
Telephone	940.62	411.04	3,745.99	3,149.70
Utilities	2,696.94	2,565.87	19,621.51	17,458.26
Insurance	255.00	0.00	4,040.16	14,769.00
Capital outlay	0.00	0.00	0.00	6,714.00
Maintenance	4,146.09	36,166.10	25,618.13	85,588.78
Equipment maintenance	1,438.96	1,590.70	5,946.55	5,299.21
Network maintenance	4,657.60	10,018.15	26,828.70	24,276.71
Janitorial supplies	0.00	189.46	1,450.96	1,119.58
Office supplies	792.93	1,977.52	11,033.58	14,676.36
Operating supplies	1,532.59	0.00	3,840.55	0.00
Interloan document delivery	0.00	0.00	14.99	172.82
Postage	166.73	200.00	1,565.45	1,670.09
Books	6,927.86	5,715.80	48,216.24	49,680.77
Periodicals	413.41	468.00	1,868.92	1,056.50
Audio visual	2,029.60	766.16	8,521.93	7,513.02
Membership and dues	1,513.39	85.00	2,695.39	1,511.12
Transportation	1,154.79	668.20	5,100.27	7,007.19
Community promotions	5,981.81	4,148.17	20,344.89	19,262.15
Printing, publishing & advertising	1,064.22	(71.40)	4,252.75	1,585.44
Bank service fees	41.30	40.05	318.92	878.74
Professional services	2,263.80	1,803.20	23,758.00	41,828.54
Correction of prior year taxes	0.00	0.00	81.58	366.71
Total expenditures	\$ 183,848.86	\$ 141,785.12	\$ 817,896.82	\$ 752,873.49

BRANCH DISTRICT LIBRARY
ADDITIONAL INFORMATION
ALGANSEE BRANCH EXPENDITURES

	Three Months Ended June 30,		Six Months Ended June 30,	
	2017	2016	2017	2016
Salaries	\$ 10,942.49	\$ 7,333.61	\$ 18,195.95	\$ 15,820.88
Payroll taxes	837.11	574.46	1,392.00	1,223.75
Longevity	0.00	175.00	0.00	175.00
Training	135.75	0.00	405.75	0.00
Telephone	48.25	94.32	142.19	281.74
Capital outlay	0.00	1,119.00	0.00	1,119.00
Maintenance	150.00	122.50	241.70	183.86
Office supplies	0.00	0.00	12.49	38.23
Books	1,962.89	1,069.87	2,635.07	2,553.01
Periodicals	0.00	0.00	132.45	104.00
Audio visual	379.72	263.30	813.90	783.38
Transportation	0.00	54.00	29.96	85.22
Community promotions	1,291.52	839.89	1,405.37	1,481.13
Total expenditures	\$ 15,747.73	\$ 11,645.95	\$ 25,406.83	\$ 23,849.20

BRANCH DISTRICT LIBRARY
ADDITIONAL INFORMATION
BRONSON BRANCH EXPENDITURES

	Three Months Ended June 30,		Six Months Ended June 30,	
	2017	2016	2017	2016
Salaries	\$ 19,560.46	\$ 15,990.33	\$ 32,842.00	\$ 32,668.65
Payroll taxes	1,496.39	1,253.85	2,544.93	2,529.75
Longevity	0.00	400.00	425.00	400.00
Training	86.88	949.52	356.88	1,318.52
Telephone	274.02	250.49	492.88	605.06
Utilities	375.00	375.00	750.00	845.00
Capital outlay	0.00	1,119.00	0.00	1,119.00
Maintenance	190.00	60.49	434.00	250.49
Equipment maintenance	267.50	133.75	401.25	267.50
Janitorial supplies	0.00	107.61	99.80	153.00
Office supplies	64.46	34.76	134.11	82.53
Operating supplies	0.00	0.00	90.49	0.00
Postage	0.00	49.00	49.00	113.00
Books	2,661.31	3,124.08	10,125.97	7,601.83
Periodicals	27.75	22.50	320.90	126.50
Audio visual	597.07	259.93	1,735.32	444.94
Transportation	56.86	25.92	106.29	51.84
Community promotions	1,891.05	168.72	2,987.36	4,226.79
Total expenditures	\$ 27,548.75	\$ 24,324.95	\$ 53,896.18	\$ 52,804.40

BRANCH DISTRICT LIBRARY
ADDITIONAL INFORMATION
COLDWATER BRANCH EXPENDITURES

	Three Months Ended June 30,		Six Months Ended June 30,	
	2017	2016	2017	2016
Salaries	\$ 191,571.57	\$ 120,210.69	\$ 341,721.86	\$ 257,054.04
Payroll taxes	14,255.52	9,176.98	25,708.57	19,688.54
Workers compensation	12,179.99	1,406.00	13,945.97	2,109.00
Longevity	0.00	0.00	500.00	975.00
Board per diem	375.00	100.00	375.00	100.00
Hospitalization	25,324.43	12,791.91	52,364.31	25,583.82
Deferred compensation	0.00	0.00	3,000.00	2,500.00
Employee relations	454.50	60.00	466.50	130.00
Contracted services	11,131.63	3,415.00	11,131.63	3,415.00
Training	5,860.76	1,530.58	9,694.34	2,146.58
Facilities rent	416.00	408.00	728.00	708.00
Telephone	1,420.36	740.84	2,177.29	1,503.32
Utilities	7,218.31	6,719.37	17,089.60	14,654.29
Insurance	3,757.00	14,769.00	4,040.16	14,769.00
Capital outlay	0.00	1,119.00	0.00	1,119.00
Maintenance	11,484.61	48,058.32	20,777.67	82,020.10
Equipment maintenance	2,264.02	2,579.36	5,169.42	4,718.31
Network maintenance	8,064.66	16,212.88	26,828.70	24,276.71
Janitorial supplies	362.56	341.93	1,080.32	668.33
Office supplies	4,150.69	7,603.77	10,699.40	13,898.56
Operating supplies	2,464.66	0.00	3,612.11	0.00
Interloan document delivery	(10.00)	33.99	14.99	172.82
Postage	317.73	908.60	1,366.95	1,470.49
Books	6,923.27	7,790.55	12,605.85	18,125.52
Periodicals	920.41	618.00	1,040.41	618.00
Audio visual	1,089.03	1,556.53	1,829.29	3,252.82
Membership and dues	1,663.39	1,266.12	2,695.39	1,511.12
Transportation	2,716.79	5,133.78	4,788.29	6,681.18
Community promotions	4,439.13	3,435.96	7,021.15	6,414.30
Printing, publishing & advertising	1,829.88	143.30	4,252.75	1,585.44
Bank service fees	161.82	657.80	318.92	878.74
Professional fees	6,785.20	20,526.76	23,758.00	41,828.54
Correction of prior year tax	36.72	352.67	81.58	366.71
Total expenditures	\$ 329,629.64	\$ 289,667.69	\$ 610,884.42	\$ 554,943.28

BRANCH DISTRICT LIBRARY

**ADDITIONAL INFORMATION
LITERACY EXPENDITURES**

	Three Months Ended June 30,		Six Months Ended June 30,	
	2017	2016	2017	2016
Salaries	\$ 2,688.00	\$ 1,650.00	\$ 4,608.00	\$ 2,610.00
Payroll taxes	205.64	126.22	352.52	199.66
Telephone	288.47	0.00	288.47	0.00
Total expenditures	<u>\$ 3,182.11</u>	<u>\$ 1,776.22</u>	<u>\$ 5,248.99</u>	<u>\$ 2,809.66</u>

BRANCH DISTRICT LIBRARY
ADDITIONAL INFORMATION
QUINCY BRANCH EXPENDITURES

	Three Months Ended June 30,		Six Months Ended June 30,	
	2017	2016	2017	2016
Salaries	\$ 15,851.38	\$ 12,939.41	\$ 28,113.56	\$ 27,406.22
Payroll taxes	1,212.64	989.86	2,188.94	2,134.79
Longevity	0.00	0.00	500.00	500.00
Training	0.00	0.00	356.00	0.00
Telephone	97.93	93.97	195.25	191.51
Utilities	329.94	329.94	659.88	614.91
Capital outlay	0.00	1,119.00	0.00	1,119.00
Maintenance	90.00	244.33	333.35	334.33
Janitorial supplies	12.70	19.66	153.35	55.39
Office supplies	33.14	98.16	88.92	205.31
Operating supplies	0.00	0.00	43.99	0.00
Postage	44.10	18.80	81.70	48.20
Books	2,855.72	3,524.12	10,911.03	10,120.19
Periodicals	0.00	0.00	107.50	104.00
Audio visual	158.04	245.66	769.33	1,139.32
Transportation	43.34	64.80	81.86	97.20
Community promotions	1,064.20	1,006.68	2,992.94	2,931.02
Total expenditures	\$ 21,793.13	\$ 20,694.39	\$ 47,577.60	\$ 47,001.39

BRANCH DISTRICT LIBRARY
ADDITIONAL INFORMATION
SHERWOOD BRANCH EXPENDITURES

	Three Months Ended June 30,		Six Months Ended June 30,	
	2017	2016	2017	2016
Salaries	\$ 7,287.47	\$ 7,546.08	\$ 15,161.37	\$ 15,770.01
Payroll taxes	550.47	569.74	1,144.83	1,190.26
Training	277.63	0.00	547.63	0.00
Telephone	0.00	130.38	132.27	257.74
Utilities	0.00	222.03	222.03	444.06
Capital outlay	0.00	1,119.00	0.00	1,119.00
Maintenance	87.85	76.00	239.85	152.00
Janitorial supplies	25.33	0.00	31.67	0.00
Office supplies	(8.99)	0.00	(7.20)	0.00
Operating supplies	49.95	0.00	49.95	0.00
Books	2,039.25	1,730.53	4,521.15	4,231.05
Periodicals	94.16	0.00	234.66	104.00
Audio visual	703.22	311.12	1,864.22	1,392.20
Transportation	(19.55)	8.64	(19.55)	8.64
Community promotions	1,652.17	417.95	1,907.08	973.88
Total expenditures	\$ 12,738.96	\$ 12,131.47	\$ 26,029.96	\$ 25,642.84

BRANCH DISTRICT LIBRARY
ADDITIONAL INFORMATION
UNION CITY BRANCH EXPENDITURES

	Three Months Ended June 30,		Six Months Ended June 30,	
	2017	2016	2017	2016
Salaries	\$ 14,728.88	\$ 12,752.95	\$ 27,512.24	\$ 26,886.03
Payroll taxes	1,126.75	970.19	2,104.68	2,045.30
Training	155.12	0.00	425.12	0.00
Telephone	157.36	149.72	317.64	310.33
Utilities	450.00	450.00	900.00	900.00
Capital outlay	0.00	1,119.00	0.00	1,119.00
Maintenance	1,843.34	1,635.50	3,809.34	2,648.00
Equipment maintenance	225.40	179.65	375.88	313.40
Janitorial supplies	31.95	159.01	85.82	242.86
Office supplies	82.23	172.66	105.86	451.73
Operating supplies	0.00	0.00	44.01	0.00
Postage	29.40	18.80	67.80	38.40
Books	4,125.19	3,836.08	7,417.17	7,049.17
Periodicals	33.00	0.00	33.00	0.00
Audio visual	812.71	252.74	1,509.87	500.36
Transportation	44.94	67.99	113.42	83.11
Community promotions	2,793.81	766.91	4,030.99	3,235.03
Total expenditures	\$ 26,640.08	\$ 22,531.20	\$ 48,852.84	\$ 45,822.72