

General Ledger with Budget Comparison

August

2018

| Account Title                           | Actual                 | Budget                 | Remaining \$   | Remaining % |
|---|------------------------|------------------------|----------------|-------------|
| Salaries                                | \$ 625,655.35          | \$ 1,037,459.47        | \$ 411,804.12  | 39.69%      |
| Board per Diem                          | \$ 1,700.00            | \$ 4,200.00            | \$ 2,500.00    | 59.52%      |
| Payroll Taxes                           | \$ 55,193.31           | \$ 82,996.76           | \$ 27,803.45   | 33.50%      |
| Insurance benefits                      | \$ 177,003.01          | \$ 223,300.32          | \$ 46,297.31   | 20.73%      |
| Other benefits                          | \$ 97,043.02           | \$ 4,275.00            | \$ (92,768.02) | -2170.01%   |
| Deferred Compensation                   | \$ 6,000.00            | \$ 3,272.73            | \$ (2,727.27)  | -83.33%     |
| Liability insurance-employees           | \$ 17,707.00           | \$ 16,112.73           | \$ (1,594.27)  | -9.89%      |
| Employee Benefits                       | \$ 599.98              | \$ -                   | \$ (599.98)    | 0.00%       |
| Training and Education                  | \$ 14,820.62           | \$ 17,000.00           | \$ 2,179.38    | 12.82%      |
| Travel-Training                         | \$ 11,609.65           | \$ 16,000.00           | \$ 4,390.35    | 27.44%      |
| Travel-Business                         | \$ 8,816.37            | \$ 10,000.00           | \$ 1,183.63    | 11.84%      |
| Rents and leases                        | \$ 1,480.00            | \$ 1,100.00            | \$ (380.00)    | -34.55%     |
| Telecommunications                      | \$ 17,890.06           | \$ 6,270.00            | \$ (11,620.06) | -185.33%    |
| Utilities                               | \$ 20,881.62           | \$ 31,000.00           | \$ 10,118.38   | 32.64%      |
| Operating Supplies                      | \$ 14,909.78           | \$ 10,000.00           | \$ (4,909.78)  | -49.10%     |
| Office Supplies                         | \$ 24,840.02           | \$ 21,818.18           | \$ (3,021.84)  | -13.85%     |
| Janitorial Supplies                     | \$ 1,706.87            | \$ 3,272.73            | \$ 1,565.86    | 47.85%      |
| Building/grounds maintenance materials  | \$ 2,453.18            | \$ 9,000.00            | \$ 6,546.82    | 72.74%      |
| Postage                                 | \$ 3,957.29            | \$ 4,909.09            | \$ 951.80      | 19.39%      |
| Food and catering                       | \$ 822.62              | \$ 1,000.00            | \$ 177.38      | 17.74%      |
| Equipment maintenance                   | \$ 4,317.72            | \$ -                   | \$ (4,317.72)  |             |
| Building/grounds maintenance svcs       | \$ 36,332.21           | \$ 45,000.00           | \$ 8,667.79    | 19.26%      |
| Janitorial services                     | \$ 10,543.22           | \$ 20,640.00           | \$ 10,096.78   | 48.92%      |
| Other Contractual Services              | \$ 28,956.52           | \$ 19,000.00           | \$ (9,956.52)  | -52.40%     |
| Licensing and subscription services     | \$ 5,224.38            | \$ 22,801.11           | \$ 17,576.73   | 77.09%      |
| Books                                   | \$ 64,347.50           | \$ 90,000.00           | \$ 25,652.50   | 28.50%      |
| Periodicals                             | \$ 1,652.36            | \$ 7,414.00            | \$ 5,761.64    | 77.71%      |
| Professional and Technical publications | \$ 759.00              | \$ 1,633.00            | \$ 874.00      | 53.52%      |
| Audio/visual                            | \$ 12,152.58           | \$ 19,870.00           | \$ 7,717.42    | 38.84%      |
| Digital Services                        | \$ 20,495.60           | \$ 27,626.00           | \$ 7,130.40    | 25.81%      |
| Membership and Dues                     | \$ 2,860.82            | \$ 3,000.00            | \$ 139.18      | 4.64%       |
| Community Promotions                    | \$ 5,514.23            | \$ 6,000.00            | \$ 485.77      | 8.10%       |
| Performers                              | \$ 14,291.55           | \$ 13,655.00           | \$ (636.55)    | -4.66%      |
| Food                                    | \$ 1,438.63            | \$ 13,655.00           | \$ 12,216.37   | 89.46%      |
| Program Supplies                        | \$ 10,065.66           | \$ 13,655.00           | \$ 3,589.34    | 26.29%      |
| Printing and Binding                    | \$ 1,814.95            | \$ 4,800.00            | \$ 2,985.05    | 62.19%      |
| Public announcements                    | \$ 2,825.83            | \$ 4,800.00            | \$ 1,974.17    | 41.13%      |
| Bank and merchant charges               | \$ 496.98              | \$ 1,090.90            | \$ 593.92      | 54.44%      |
| Broadcast content fees                  | \$ -                   | \$ 1,826.88            | \$ 1,826.88    | 100.00%     |
| Management and consulting services      | \$ 6,860.00            | \$ 16,500.00           | \$ 9,640.00    | 58.42%      |
| Legal and accounting services           | \$ 29,027.69           | \$ 40,000.00           | \$ 10,972.31   | 27.43%      |
| Correction of Prior Years' Taxes        | \$ 169.88              | \$ 750.00              | \$ 580.12      | 77.35%      |
|   | <b>\$ 1,365,237.06</b> | <b>\$ 1,876,703.90</b> |                |             |

**BRANCH DISTRICT LIBRARY**  
**FINANCIAL STATEMENTS**  
**AUGUST 31, 2018 AND 2017**

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## INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

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

September 11, 2018

We have compiled the accompanying balance sheets of Branch District Library as of August 31, 2018 and 2017, and the related statements of revenues, expenditures and changes in fund balance, and other supplemental information for the eight 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 eight months ending August 31, 2018, 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

September 11, 2018

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**

|                                | <b>August 31,</b>      |                        |
|--------------------------------|------------------------|------------------------|
|                                | <b>2018</b>            | <b>2017</b>            |
| Cash                           | \$ 630,182.63          | \$ 858,536.74          |
| Investments                    | 659,506.11             | 652,650.81             |
| Due from County                | 33,193.47              | 30,847.37              |
| Due from the City of Coldwater | 27.97                  | 0.00                   |
| Due from others                | 0.00                   | 1,123.98               |
| Prepaid expenses               | 21,796.69              | 8,101.12               |
| <b>Total assets</b>            | <b>\$ 1,344,706.87</b> | <b>\$ 1,551,260.02</b> |

**LIABILITIES AND FUND EQUITY**

**LIABILITIES**

|                              |                  |                  |
|------------------------------|------------------|------------------|
| Accounts payable             | \$ 14,246.98     | \$ 22,490.48     |
| Due to the City of Coldwater | 19.16            | 28.90            |
| Payroll taxes payable        | 3,103.60         | 1,935.91         |
| Accrued wages                | 46,066.22        | 15,637.01        |
| <b>Total liabilities</b>     | <b>63,435.96</b> | <b>40,092.30</b> |

**FUND BALANCE**

|  |                        |                        |
|--|------------------------|------------------------|
|  | <u>1,281,270.91</u>    | <u>1,511,167.72</u>    |
| <b>Total liabilities and fund equity</b> | <b>\$ 1,344,706.87</b> | <b>\$ 1,551,260.02</b> |

**BRANCH DISTRICT LIBRARY**  
**SPECIAL REVENUE TRUST FUND**  
**BALANCE SHEETS**

**ASSETS**

|                    | <b>August 31,</b> |                   |
|--------------------|-------------------|-------------------|
|                    | <b>2018</b>       | <b>2017</b>       |
| Cash               | \$ 185,902.13     | \$ 171,382.35     |
| Restricted assets: |                   |                   |
| Cash               | 63,236.41         | 53,089.56         |
| <br>Total Assets   | <br>\$ 249,138.54 | <br>\$ 224,471.91 |

**LIABILITIES AND FUND EQUITY**

|                                       |                   |                   |
|---------------------------------------|-------------------|-------------------|
| <b>LIABILITIES</b>                    |                   |                   |
| Accounts payable                      | \$ 0.00           | \$ 35.20          |
| <br><b>FUND BALANCE</b>               |                   |                   |
| Restricted:                           |                   |                   |
| A. Barnett memorial                   | 20,306.44         | 10,859.58         |
| Fisher memorial                       | 2,204.83          | 1,539.49          |
| Dallen memorial                       | 872.41            | 865.23            |
| Uhle memorial                         | 2.63              | 0.00              |
| Morton memorial                       | 29,072.46         | 29,048.18         |
| Union City Facilities                 | 6,115.50          | 7,251.81          |
| G. Barnett memorial                   | 4,662.14          | 3,525.27          |
| <br>Total Restricted                  | <br>63,236.41     | <br>53,089.56     |
| Committed                             | 185,902.13        | 171,347.15        |
| <br>Total fund balance                | <br>249,138.54    | <br>224,436.71    |
| <br>Total liabilities and fund equity | <br>\$ 249,138.54 | <br>\$ 224,471.91 |

**BRANCH DISTRICT LIBRARY**

**CAPITAL PROJECTS FUND  
BALANCE SHEETS**

**ASSETS**

|              | <b>August 31,</b>    |                      |
|--------------|----------------------|----------------------|
|              | <b>2018</b>          | <b>2017</b>          |
| Cash         | \$ 467,467.13        | \$ 453,646.27        |
| Investments  | <u>103,563.60</u>    | <u>102,379.97</u>    |
| Total Assets | <u>\$ 571,030.73</u> | <u>\$ 556,026.24</u> |

**LIABILITIES AND FUND EQUITY**

|                                   |                      |                      |
|-----------------------------------|----------------------|----------------------|
| <b>LIABILITIES</b>                |                      |                      |
| Accounts payable                  | \$ 0.00              | \$ 14,427.03         |
| Total liabilities                 | 0.00                 | 14,427.03            |
| <b>FUND BALANCE</b>               | <u>571,030.73</u>    | <u>541,599.21</u>    |
| Total liabilities and fund equity | <u>\$ 571,030.73</u> | <u>\$ 556,026.24</u> |

**BRANCH DISTRICT LIBRARY**

**PERMANENT TRUST FUND  
BALANCE SHEETS**

**ASSETS**

|                    | <b>August 31,</b>        |                          |
|--------------------|--------------------------|--------------------------|
|                    | <u><b>2018</b></u>       | <u><b>2017</b></u>       |
| Restricted assets: |                          |                          |
| Cash               | \$ 57,000.00             | \$ 52,000.00             |
| Investments        | <u>90,133.62</u>         | <u>90,133.62</u>         |
| <br>Total assets   | <br><u>\$ 147,133.62</u> | <br><u>\$ 142,133.62</u> |

**LIABILITIES AND FUND EQUITY**

|                                      |                          |                          |
|--------------------------------------|--------------------------|--------------------------|
| <b>LIABILITIES</b>                   |                          |                          |
| Accounts payable                     | \$ 0.00                  | \$ 0.00                  |
| <br><b>FUND BALANCE</b>              |                          |                          |
| Restricted:                          |                          |                          |
| Semmelroth memorial                  | 50,000.00                | 50,000.00                |
| Dallen memorial                      | 2,000.00                 | 2,000.00                 |
| Uhle memorial                        | 5,000.00                 | 0.00                     |
| Barnett memorial                     | <u>90,133.62</u>         | <u>90,133.62</u>         |
| <br>Total fund balance               | <br><u>147,133.62</u>    | <br><u>142,133.62</u>    |
| <br>Total liabilities<br>fund equity | <br><u>\$ 147,133.62</u> | <br><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<br>August 31, 2018 | Eight Months Ended<br>August 31, 2018 | Budget Year to Date<br>2018 |                        |
|---|------------------------------------|---------------------------------------|-----------------------------|------------------------|
|   |                                    |                                       | Amount                      | Variance               |
| <b>REVENUES</b>   |                                    |                                       |                             |                        |
| Taxes   | \$ 1,153.85                        | \$ 1,378,396.08                       | \$ 1,457,951.02             | \$ (79,554.94)         |
| State shared revenue                                    | 17,323.88                          | 34,396.54                             | 34,137.46                   | 259.08                 |
| Interest earned   | 189.05                             | 1,609.11                              | 3,658.55                    | (2,049.44)             |
| Penal fines   | 20,441.75                          | 133,316.88                            | 183,746.05                  | (50,429.17)            |
| Charges for services                                    | 394.59                             | 9,875.16                              | 26,331.60                   | (16,456.44)            |
| Reimbursements  | 29.99                              | 8,021.67                              | 15,427.62                   | (7,405.95)             |
| Miscellaneous   | 43.84                              | 559.93                                | 29,472.38                   | (28,912.45)            |
|   | <hr/>                              | <hr/>                                 | <hr/>                       | <hr/>                  |
| Total revenues  | 39,576.95                          | 1,566,175.37                          | 1,750,724.68                | (184,549.31)           |
| <b>EXPENDITURES</b>                                     |                                    |                                       |                             |                        |
| Library   | <hr/> 177,057.70                   | <hr/> 1,365,237.06                    | <hr/> 1,876,703.90          | <hr/> (511,466.84)     |
| Excess (deficiency) of<br>revenues over<br>expenditures | \$ <u>(137,480.75)</u>             | 200,938.31                            | (125,979.22)                | 326,917.53             |
| <b>FUND BALANCE - BEGINNING</b>                         |                                    | <hr/> 1,080,332.60                    | <hr/> 1,935,043.25          | <hr/> (854,710.65)     |
| <b>FUND BALANCE - ENDING</b>                            |                                    | \$ <u>1,281,270.91</u>                | \$ <u>1,809,064.03</u>      | \$ <u>(527,793.12)</u> |

**BRANCH DISTRICT LIBRARY**

**SPECIAL REVENUE TRUST FUND**

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

|   | One Month Ended<br>August 31, |                    | Eight Months Ended<br>August 31, |                   |
|---|-------------------------------|--------------------|----------------------------------|-------------------|
|   | 2018                          | 2017               | 2018                             | 2017              |
| <b>REVENUES</b>   |                               |                    |                                  |                   |
| Interest earned   | \$ 131.59                     | \$ 156.40          | \$ 1,024.80                      | \$ 1,094.04       |
| Donations   | 25.00                         | 50.00              | 34,143.63                        | 81,975.28         |
| <br>Total revenues  | <br>156.59                    | <br>206.40         | <br>35,168.43                    | <br>83,069.32     |
| <b>EXPENDITURES</b>   |                               |                    |                                  |                   |
| Expenses  | 924.69                        | 5,434.10           | 8,270.63                         | 26,652.80         |
| Aileen Barnett endowment                                    | 0.00                          | 0.00               | 175.00                           | 184.81            |
| Friends of the Library                                      | 0.00                          | 0.00               | 0.00                             | 7,200.00          |
| Union City facilities                                       | 0.00                          | 5,500.00           | 2,153.91                         | 5,938.00          |
| <br>Total expenditures                                      | <br>924.69                    | <br>10,934.10      | <br>10,599.54                    | <br>39,975.61     |
| <br>Excess (deficiency) of<br>revenues over<br>expenditures | <br>\$ (768.10)               | <br>\$ (10,727.70) | <br>24,568.89                    | <br>43,093.71     |
| <br><b>FUND BALANCE - BEGINNING</b>                         |                               |                    | <br>224,569.65                   | <br>181,343.00    |
| <br><b>FUND BALANCE - ENDING</b>                            |                               |                    | <br>\$ 249,138.54                | <br>\$ 224,436.71 |

**BRANCH DISTRICT LIBRARY**

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

|   | One Month Ended<br>August 31, |                | Eight Months Ended<br>August 31, |               |
|---|-------------------------------|----------------|----------------------------------|---------------|
|   | 2018                          | 2017           | 2018                             | 2017          |
| <b>REVENUES</b>   |                               |                |                                  |               |
| Taxes   | \$ 0.00                       | \$ 0.00        | \$ 217,074.72                    | \$ 234,037.05 |
| Interest earned   | 99.71                         | 97.21          | 733.83                           | 723.35        |
| Total revenues  | 99.71                         | 97.21          | 217,808.55                       | 234,760.40    |
| <b>EXPENDITURES</b>                                     |                               |                |                                  |               |
| Capital outlay  | 4,100.95                      | 16,957.03      | 58,208.62                        | 71,346.75     |
| Excess (deficiency) of<br>revenues over<br>expenditures | \$ (4,001.24)                 | \$ (16,859.82) | 159,599.93                       | 163,413.65    |
| <b>FUND BALANCE - BEGINNING</b>                         |                               |                | 411,430.80                       | 378,185.56    |
| <b>FUND BALANCE - ENDING</b>                            |                               |                | \$ 571,030.73                    | \$ 541,599.21 |

**BRANCH DISTRICT LIBRARY**

**PERMANENT TRUST FUND**

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

|   | One Month Ended<br>August 31, |                | Eight Months Ended<br>August 31, |                      |
|---|-------------------------------|----------------|----------------------------------|----------------------|
|   | <u>2018</u>                   | <u>2017</u>    | <u>2018</u>                      | <u>2017</u>          |
| <b>REVENUES</b>   |                               |                |                                  |                      |
| Donation  | \$ 0.00                       | \$ 0.00        | \$ 5,000.00                      | \$ 0.00              |
| <b>EXPENDITURES</b>                                     |                               |                |                                  |                      |
| Total expenditures                                      | <u>0.00</u>                   | <u>0.00</u>    | <u>0.00</u>                      | <u>0.00</u>          |
| Excess (deficiency) of<br>revenues over<br>expenditures | <u>\$ 0.00</u>                | <u>\$ 0.00</u> | 5,000.00                         | 0.00                 |
| <b>FUND BALANCE - BEGINNING</b>                         |                               |                | <u>142,133.62</u>                | <u>142,133.62</u>    |
| <b>FUND BALANCE - ENDING</b>                            |                               |                | <u>\$ 147,133.62</u>             | <u>\$ 142,133.62</u> |

**BRANCH DISTRICT LIBRARY**

**OTHER SUPPLEMENTAL INFORMATION  
GENERAL FUND  
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET**

|   | One Month Ended<br>August 31, 2018 | Eight Months Ended<br>August 31, 2018 | Budget Year to Date<br>2018 |                        |
|---|------------------------------------|---------------------------------------|-----------------------------|------------------------|
|   |                                    |                                       | Amount                      | Variance               |
| Salaries                                | \$ 78,577.19                       | \$ 625,655.35                         | \$ 1,037,459.47             | \$ (411,804.12)        |
| Board per diem                          | 0.00                               | 1,700.00                              | 4,200.00                    | (2,500.00)             |
| Payroll taxes                           | 6,645.96                           | 55,193.31                             | 82,996.76                   | (27,803.45)            |
| Insurance benefits                      | 24,817.84                          | 177,003.01                            | 223,300.32                  | (46,297.31)            |
| Other benefits                          | 8,641.85                           | 97,043.02                             | 4,275.00                    | 92,768.02              |
| Deferred compensation                   | 0.00                               | 6,000.00                              | 3,272.73                    | 2,727.27               |
| Liability insurance-employees           | 0.00                               | 17,707.00                             | 16,112.73                   | 1,594.27               |
| Employee benefits                       | 0.00                               | 599.98                                | 0.00                        | 599.98                 |
| Training and education                  | 0.00                               | 14,820.62                             | 17,000.00                   | (2,179.38)             |
| Travel-Training                         | 3,110.00                           | 11,609.65                             | 16,000.00                   | (4,390.35)             |
| Travel-Business                         | 1,066.04                           | 8,816.37                              | 10,000.00                   | (1,183.63)             |
| Rents and leases                        | 110.00                             | 1,480.00                              | 1,100.00                    | 380.00                 |
| Telecommunications                      | 1,947.21                           | 17,890.06                             | 6,270.00                    | 11,620.06              |
| Utilities                               | 2,147.49                           | 20,881.62                             | 31,000.00                   | (10,118.38)            |
| Operating supplies                      | 1,772.31                           | 14,909.78                             | 10,000.00                   | 4,909.78               |
| Office supplies                         | 3,897.36                           | 24,840.02                             | 21,818.18                   | 3,021.84               |
| Janitorial supplies                     | 450.20                             | 1,706.87                              | 3,272.73                    | (1,565.86)             |
| Building/grounds maintenace materials   | 694.80                             | 2,453.18                              | 9,000.00                    | (6,546.82)             |
| Postage                                 | 499.25                             | 3,957.29                              | 4,909.09                    | (951.80)               |
| Food and catering                       | 0.00                               | 822.62                                | 1,000.00                    | (177.38)               |
| Equipment maintenance                   | 12.00                              | 4,317.72                              | 0.00                        | 4,317.72               |
| Building and grounds maintenance svcs   | 7,652.54                           | 36,332.21                             | 45,000.00                   | (8,667.79)             |
| Janitorial services                     | 2,176.00                           | 10,543.22                             | 20,640.00                   | (10,096.78)            |
| Other contractual services              | 9,108.70                           | 28,956.52                             | 19,000.00                   | 9,956.52               |
| Licensing and subscription services     | 2,123.26                           | 5,224.38                              | 22,801.11                   | (17,576.73)            |
| Books                                   | 10,111.82                          | 64,347.50                             | 90,000.00                   | (25,652.50)            |
| Periodicals                             | 0.00                               | 1,652.36                              | 7,414.00                    | (5,761.64)             |
| Professional and technical publications | 99.00                              | 759.00                                | 1,633.00                    | (874.00)               |
| Audio visual                            | 1,330.43                           | 12,152.58                             | 19,870.00                   | (7,717.42)             |
| Digital services                        | 2,556.78                           | 20,495.60                             | 27,626.00                   | (7,130.40)             |
| Membership and dues                     | 228.00                             | 2,860.82                              | 3,000.00                    | (139.18)               |
| Community promotions                    | 2,254.39                           | 5,514.23                              | 6,000.00                    | (485.77)               |
| Performers                              | 2,029.44                           | 14,291.55                             | 13,655.00                   | 636.55                 |
| Food                                    | 221.56                             | 1,438.63                              | 13,655.00                   | (12,216.37)            |
| Program supplies                        | 416.50                             | 10,065.66                             | 13,655.00                   | (3,589.34)             |
| Printing and binding                    | 0.00                               | 1,814.95                              | 4,800.00                    | (2,985.05)             |
| Public announcements                    | 113.05                             | 2,825.83                              | 4,800.00                    | (1,974.17)             |
| Bank and merchant charges               | 70.73                              | 496.98                                | 1,090.90                    | (593.92)               |
| Broadcast content fees                  | 0.00                               | 0.00                                  | 1,826.88                    | (1,826.88)             |
| Management and consulting services      | 180.00                             | 6,860.00                              | 16,500.00                   | (9,640.00)             |
| Legal and accounting services           | 1,996.00                           | 29,027.69                             | 40,000.00                   | (10,972.31)            |
| Correction of prior year taxes          | 0.00                               | 169.88                                | 750.00                      | (580.12)               |
| <b>Total expenditures</b>               | <b>\$ 177,057.70</b>               | <b>\$ 1,365,237.06</b>                | <b>\$ 1,876,703.90</b>      | <b>\$ (511,466.84)</b> |

**BRANCH DISTRICT LIBRARY**

**OTHER SUPPLEMENTAL INFORMATION  
GENERAL FUND  
SCHEDULE OF EXPENDITURES**

|   | One Month Ended      |                      | Eight Months Ended     |                        |
|---|----------------------|----------------------|------------------------|------------------------|
|   | August 31,           |                      | August 31,             |                        |
|   | 2018                 | 2017                 | 2018                   | 2017                   |
| Salaries                                | \$ 78,577.19         | \$ 74,446.29         | \$ 625,655.35          | \$ 618,765.20          |
| Board per diem                          | 0.00                 | 0.00                 | 1,700.00               | 375.00                 |
| Payroll taxes                           | 6,645.96             | 5,466.51             | 55,193.31              | 46,528.10              |
| Insurance benefits                      | 24,817.84            | 8,544.44             | 177,003.01             | 83,631.16              |
| Other benefits                          | 8,641.85             | 0.00                 | 97,043.02              | 1,425.00               |
| Deferred compensation                   | 0.00                 | 0.00                 | 6,000.00               | 3,000.00               |
| Liability insurance-employees           | 0.00                 | 0.00                 | 17,707.00              | 0.00                   |
| Employee benefits                       | 0.00                 | 0.00                 | 599.98                 | 644.50                 |
| Training and education                  | 0.00                 | (1,250.00)           | 14,820.62              | 11,853.47              |
| Travel-Training                         | 3,110.00             | 0.00                 | 11,609.65              | 0.00                   |
| Travel-Business                         | 1,066.04             | 820.25               | 8,816.37               | 4,988.02               |
| Rents and leases                        | 110.00               | 0.00                 | 1,480.00               | 832.00                 |
| Telecommunications                      | 1,947.21             | 1,698.84             | 17,890.06              | 11,881.62              |
| Utilities                               | 2,147.49             | 2,269.77             | 20,881.62              | 19,036.99              |
| Insurance                               | 0.00                 | 0.00                 | 0.00                   | 4,040.16               |
| Operating supplies                      | 1,772.31             | 496.03               | 14,909.78              | 4,785.23               |
| Office supplies                         | 3,897.36             | 687.26               | 24,840.02              | 14,491.19              |
| Janitorial supplies                     | 450.20               | 5.04                 | 1,706.87               | 1,567.48               |
| Building/grounds maintenace materials   | 694.80               | 1,512.88             | 2,453.18               | 4,768.70               |
| Postage                                 | 499.25               | 835.90               | 3,957.29               | 2,703.41               |
| Food and catering                       | 0.00                 | 0.00                 | 822.62                 | 0.00                   |
| Equipment maintenance                   | 12.00                | 1,621.22             | 4,317.72               | 8,659.83               |
| Building and grounds maintenance svcs   | 7,652.54             | 2,461.24             | 36,332.21              | 25,767.89              |
| Janitorial services                     | 2,176.00             | 0.00                 | 10,543.22              | 0.00                   |
| Other contractual services              | 9,108.70             | 7,868.56             | 28,956.52              | 20,970.24              |
| Licensing and subscription services     | 2,123.26             | 11,306.20            | 5,224.38               | 60,960.11              |
| Books                                   | 10,111.82            | 5,158.34             | 64,347.50              | 58,200.58              |
| Periodicals                             | 0.00                 | 40.00                | 1,652.36               | 1,136.17               |
| Professional and technical publications | 99.00                | 0.00                 | 759.00                 | 1,223.75               |
| Audio visual                            | 1,330.43             | 1,800.71             | 12,152.58              | 11,547.08              |
| Digital services                        | 2,556.78             | 0.00                 | 20,495.60              | 6,723.54               |
| Membership and dues                     | 228.00               | 255.00               | 2,860.82               | 3,200.39               |
| Community promotions                    | 2,254.39             | 3,105.03             | 5,514.23               | 24,379.45              |
| Performers                              | 2,029.44             | 0.00                 | 14,291.55              | 0.00                   |
| Food                                    | 221.56               | 0.00                 | 1,438.63               | 0.00                   |
| Program supplies                        | 416.50               | 0.00                 | 10,065.66              | 0.00                   |
| Printing and binding                    | 0.00                 | 135.85               | 1,814.95               | 1,651.77               |
| Public announcements                    | 113.05               | 113.05               | 2,825.83               | 2,849.88               |
| Bank and merchant charges               | 70.73                | 44.90                | 496.98                 | 408.42                 |
| Management and consulting services      | 180.00               | 0.00                 | 6,860.00               | 0.00                   |
| Legal and accounting services           | 1,996.00             | 2,007.20             | 29,027.69              | 36,309.20              |
| Correction of prior year taxes          | 0.00                 | 20.89                | 169.88                 | 102.47                 |
| <b>Total expenditures</b>               | <b>\$ 177,057.70</b> | <b>\$ 131,471.40</b> | <b>\$ 1,365,237.06</b> | <b>\$ 1,099,408.00</b> |