

Branch County District Library

Check Date: Jun 19, 2014

Check Amount: \$272.00

Item to be Paid - Description

Discount Taken

Amount Paid

Final Audit Refund

272.00



TRUE WATERMARK PAPER HOLD TO LIGHT TO VIEW HEAT SENSITIVE RED IMAGE DISAPPEARS WITH HEAT

MICHIGAN COUNTIES WORKER'S COMPENSATION FUND
935 N WASHINGTON AVE
LANSING, MI 48906
(517) 372-5374

FIFTH THIRD BANK
74-5-724

8191

DATE
Jun 19, 2014

Memo: 2013 MCWCF Final Audit Refund

AMOUNT
\$ 272.00

Two Hundred Seventy-Two and 00/100 Dollars

PAY
TO THE
ORDER
OF:

Branch County District Library
10 East Chicago Street
Coldwater, MI 49036



[Handwritten Signature]
AUTHORIZED SIGNATURE



Security features. Details on back.

⑈008191⑈ ⑆072400052⑆ 0002695387⑈

581083 / 07-10

DO NOT WRITE, STAMP OR SIGN BELOW THIS LINE
RESERVED FOR FINANCIAL INSTITUTION USE *



The security features listed below, as well as those not listed, exceed industry guidelines.

RS-66

Security Features:

- Hologram**
 - Heat Sensitive Ink**
 - True Watermark**
 - Visible Fibers**
 - Invisible Fibers**
 - Check Background Pattern**
 - Chemically Sensitive Paper**
 - Microprinting**
 - High Resolution Warning Band**
 - Toner Adhesion Properties**
 - Chemical Wash Detection Area**
- Multi-dimensional foil seal fused to check stock. Cannot be photocopied.
 - Hold red image between thumb and forefinger or breathe on it. The image will fade and reappear.
 - Hold check to a light source to view. Cannot be photocopied.
 - Visible fibers embedded in the paper.
 - Fibers in paper visible under ultraviolet light.
 - Unique, colored background design discourages cut-and-paste alterations.
 - Stains or spots may appear if chemical alterations attempts are made.
 - **MP** Small type in check border appears as dotted line when copied.
 - Text alerts handler to security features.
 - Chemistry in paper bonds laser toner to paper fibers with heat. Damage is visible with alteration attempts.
 - Any Stains or discoloration in this area may indicate alteration attempts.
 - Discourages cut-and-paste alterations.

Original Document Back Pattern • Discourages cut-and-paste alterations.

© Padlock design is a certification mark of the Check Payment Systems Association

* FEDERAL RESERVE BOARD OF GOVERNORS REG. CC

**Michigan Counties Workers' Comp Fund
Worker's Compensation**

May 22, 2014

Jeanne Berg
Branch District Library

10 East Chicago Street
Coldwater MI 49036

Invoice Number: 9764

Member Number: 911

Policy Term: 01/01/2013 To 12/31/2013

2013 Final Audit Billing

Code	Description	Audited Payroll	Rate	Premium	Comments
7380	Drivers	\$2,777	\$5.09	\$141	
8810	Clerical	\$564,680	\$0.29	\$1,638	
		<u>\$567,457</u>		<u>\$1,779</u>	
	Experience Modification:			0.96	
	Modified Premium:			\$1,708	
	Expense Constant:			\$0	
	Audited Premium:			\$1,708	
	Total Premium Paid:			_____	
	Adjusted Total Due:			_____	

Branch County District Library
2013 Amount Paid
\$1,980.00
2013 Final Audit Billing
\$1,708.00
Balance Due (Credit)
-\$272.00



PREMIUM AUDIT SERVICES

CMI

Physical Audit Results

WORKERS COMPENSATION PAYROLL

Insured Information	
Name	Branch District Library
Address 1	10 East Chicago Street
Address 2	
City	Coldwater
State	MI
ZIP	49036
Phone	517-278-2341 ext. 11
Email	
Contact Name	Jeanne Berg, Bookkeeping Manager
Agency	Michigan Counties Workers' Comp Fund
Agency Phone	(517) 372-5374
Entity Type / FEIN	Non-Profit / 38-2998293

Control Information	
pAE No.	245496
Policy No.	MAC 4911 13
Auditor	David Bates
Audit Type	Workers Compensation Payroll

Event Dates	
Policy Period	01/01/2013 - 12/31/2013
Audit Period	01/01/2013 - 12/31/2013
Cancellation	
Ordered	10/18/2013
Conducted	01/29/2014

SUMMARY: Branch District Library

State	Code	Description	Actual Exposure	Estimate Exposure	Variance (%)
MI	7380	Drivers, Chauffeurs and Their Helpers Noc-	2,777	3,217	14
MI	8810	Clerical Office Employees Noc	564,680	655,084	14
Totals			567,457	658,301	

Reconciliation	Amount
Gross Audited Payroll	567,457
Premium OT	0
Subs	0
Officer Excess	0
Officer to Min	0
Excluded Officer	0
Sec125	0
Bonus	0
Tips	0
Misc/Other	0
Total Chargeable	567,457

Description of Operations

Audit period is 1-1-13 through 12-31-13

Total Employees: 36
Full time employees: 6
Part time employees: 30

Volunteers: 12 volunteers during this audit period. No volunteers were under the age of 18. The volunteers worked in the library doing such things as putting books on the shelves and dusting/cleaning of the premise.



PREMIUM AUDIT
SERVICES

Client:	CMI	Policy No.:	MAC 4911 13
Policyholder:	Branch District Library	Policy Period:	01/01/2013 - 12/31/2013
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		FEIN No.:	38-2998293

WORKERS COMPENSATION PAYROLL

Total number of hours worked by these volunteers were approximately 50 hours during this audit period.

Insured operates a non-profit public library in the city of Coldwater, MI. Employees working the library are stocking books and other reading materials on the shelves, assisting customers check in/out books, organizing various types of programs for children, doing all the books and records for the library. Wages paid to these employees have been assigned to # 8810.

One employee is a driver and this driver will deliver books and other reading materials to each of the six library locations located in the county. Wages paid to this employee have been assigned to # 7380.

All Board members attend monthly Board meetings and make decisions affecting the performance of the library. No wages were paid to any of the Board members and no work comp charge has been made.

No overtime paid during this audit period.
No subcontractors/casual labor.

Copies of all materials used to complete this audit will be mailed to FARA for scanning and attachment to this audit.

The final exit interview was held with Jeanne Berg – Office Manager – who provided details of the business and duties of the employees. Jeanne has agreed with the audit findings and had no further questions.

No other operations.



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WORKERS COMPENSATION PAYROLL

ENTITY: Branch District Library

GROSS PAYROLL

Gross Payroll

Period	Payroll	Adjustments	Total Gross
1st Quarter 2013	155,476		155,476
2nd Quarter 2013	126,539		126,539
3rd Quarter 2013	153,935		153,935
4th Quarter 2013	130,280		130,280
Difference	1,227		1,227
		Total	567,457

VERIFIED PAYROLL

Verification - SUI (MI)

Period	Payroll	Adjustments	Total Gross
1st Quarter 2013	155,875		155,875
2nd Quarter 2013	126,733		126,733
3rd Quarter 2013	154,162		154,162
4th Quarter 2013	130,687		130,687
		Total	567,457



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WORKERS COMPENSATION PAYROLL

CLASSIFIED PAYROLL

Name	State	Code	Dec 31 2013	Total Gross
Dorothy Cherry	MI	EXCL	0	0
Georgan Reppert	MI	EXCL	0	0
Bonnie Frick	MI	EXCL	0	0
Evette Atkin	MI	8810	58,000	58,000
Jeanne Berg	MI	8810	45,572	45,572
Lynda Chan	MI	8810	4,887	4,887
Janice Clark	MI	8810	15,501	15,501
Jessica Clark	MI	8810	3,226	3,226
Traci Counterman	MI	8810	15,650	15,650
Sandra Cunningham	MI	8810	32,585	32,585
Stephanie Davis	MI	8810	23,040	23,040
Sharon Dollan	MI	8810	18,998	18,998
Linda Dull	MI	8810	23,259	23,259
Lynnell Eash	MI	8810	20,783	20,783
Shirley Eichler	MI	8810	4,780	4,780
Rhonda Galvin	MI	8810	2,555	2,555
Judith Gottschalk	MI	8810	3,926	3,926
Renee Hardy	MI	8810	14,442	14,442
Gina Horn	MI	8810	25,074	25,074
Patricia Kaniewski	MI	8810	20,929	20,929
Megan Karney	MI	8810	297	297
Christopher Kimberlin	MI	8810	1,486	1,486
Julia Litley	MI	8810	8,021	8,021
Curtis Odom	MI	8810	19,770	19,770
Sandra Patterson	MI	8810	14,407	14,407
Bonnie Pelmear	MI	8810	7,133	7,133
Heidi Rawson	MI	8810	28,079	28,079
David Renshaw	MI	8810	8,103	8,103
Mary Robey	MI	8810	6,528	6,528
Katrina Rodesiler	MI	8810	2,284	2,284
John Rucker	MI	8810	53,843	53,843
Loretta Sherfield	MI	8810	18,262	18,262
Roy Tappenden	MI	7380	2,777	2,777
Ruth Vanderpool-Combs	MI	8810	4,928	4,928



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WORKERS COMPENSATION PAYROLL

CLASSIFIED PAYROLL

Name	State	Code	Dec 31 2013	Total Gross
Luann Watson	MI	8810	4,949	4,949
Lisa Wood	MI	8810	20,196	20,196
Denise Yennie	MI	8810	31,960	31,960
Difference Wages	MI	8810	1,227	1,227
Martha Watson	MI	EXCL	0	0
Gayle Clover	MI	EXCL	0	0
Lynda Chan	MI	EXCL	0	0
Marilyn Johnson	MI	EXCL	0	0
Total			567,457	567,457

Note NOTE: For "Pay Period" shown as 12/31/2013, this represents total gross wages for the calendar year 2013.
 NOTE: Gross wages for employees and gross wages from the 941 quarterly reports were \$ 1,227 lower than the gross wages shown on the MI SUI quarterly reports. This amount of \$ 1,227 was added to the individual gross wages and to the 941 quarterly reports in order to balance.



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WORKERS COMPENSATION PAYROLL

SUPPORTING DETAILS and INFORMATION

Principals								
Name	Title	State	% Stock	Active	Included	Code	Payroll	Chargeable
Duties								
Dorothy Cherry	President	MI	100 (01/01/13 - 12/31/13)	yes	no		0	0
Attends monthly Board meetings and makes decisions affecting the performance of the library.								
Georgan Reppert	Vice President	MI	0 (01/01/13 - 12/31/13)	yes	no		0	0
Attends monthly Board meetings and makes decisions affecting the performance of the library.								
Bonnie Frick	Secretary	MI	0 (01/01/13 - 12/31/13)	yes	no		0	0
Attends monthly Board meetings and makes decisions affecting the performance of the library.								
Martha Watson	Trustee	MI	0 (01/01/13 - 12/31/13)	yes	no		0	0
Attends monthly Board meetings and makes decisions affecting the performance of the library.								
Gayle Clover	Trustee	MI	0 (01/01/13 - 12/31/13)	yes	no		0	0
Attends monthly Board meetings and makes decisions affecting the performance of the library.								
Lynda Chan	Trustee	MI	0 (01/01/13 - 12/31/13)	yes	no		0	0
Attends monthly Board meetings and makes decisions affecting the performance of the library.								
Marilyn Johnson	Trustee	MI	0 (01/01/13 - 12/31/13)	yes	no		0	0
Attends monthly Board meetings and makes decisions affecting the performance of the library.								
Totals							0	0



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SERVICES

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WORKERS COMPENSATION PAYROLL

Reporting Methods		
Record	Requested	Provided
941 Forms	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
SUI Forms	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Payroll Journal	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Check Register	<input type="checkbox"/>	<input type="checkbox"/>
Ind. Emp. Record	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
W-2 Forms	<input type="checkbox"/>	<input type="checkbox"/>
General Ledger	<input type="checkbox"/>	<input type="checkbox"/>
Cash Disb. Journal	<input type="checkbox"/>	<input type="checkbox"/>
Financial Stmt.	<input type="checkbox"/>	<input type="checkbox"/>

Audit Conducted
10 East Chicago Street Coldwater, MI 49036



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WORKERS COMPENSATION PAYROLL

Special Attention Items	
Operations in Other States	No
Board/Lodging/Rent Furnished	No
Tips Addressed	N/A
New Acquisitions	No
USL&HW Exposure	No
Interchange of Labor	No
Unusual Situations	None
Tour Conducted With	Not Conducted
Exit Interview With	Jeanne Berg, Payroll Manager
Observation Notes	None
Client Specific Issues	None
Time Charge Explanation	N/A