

BRANCH DISTRICT LIBRARY
FINANCIAL STATEMENTS
JUNE 30, 2016 AND 2015

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Taylor, Plant & Watkins, P.C.

Certified Public Accountants
and Business Advisors

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INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

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

July 12, 2016

We have compiled the accompanying balance sheets of Branch District Library as of June 30, 2016 and 2015, and the related statements of revenues, expenditures and changes in fund balance, and other supplemental information for the six months 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 and additional information 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 year ending December 31, 2016, 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 12, 2016

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,	
	2016	2015
<i>Cash</i>	\$ 1,055,870.46	\$ 777,778.14
<i>Investments</i>	647,281.59	644,657.64
<i>Due from County</i>	15,000.00	38,069.22
<i>Due from the City of Coldwater</i>	0.00	630.20
<i>Prepaid expenses</i>	4,263.97	3,766.15
<i>Total assets</i>	<u>\$ 1,722,416.02</u>	<u>\$ 1,464,901.35</u>

LIABILITIES AND FUND EQUITY

LIABILITIES

<i>Accounts payable</i>	\$ 25,056.87	\$ 16,245.66
<i>Due to the City of Coldwater</i>	0.00	2,336.58
<i>Payroll taxes payable</i>	2,271.12	1,986.86
<i>Accrued wages</i>	37,820.48	31,616.10
<i>Total liabilities</i>	65,148.47	52,185.20

FUND BALANCE

*Total liabilities and
fund equity*

<u>1,657,267.55</u>	<u>1,412,716.15</u>
<u>\$ 1,722,416.02</u>	<u>\$ 1,464,901.35</u>

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

ASSETS

	June 30,	
	<u>2016</u>	<u>2015</u>
Cash	\$ 123,706.33	\$ 116,306.99
Restricted assets:		
Cash	<u>62,556.34</u>	<u>65,802.15</u>
Total assets	<u>\$ 186,262.67</u>	<u>\$ 182,109.14</u>

LIABILITIES AND FUND EQUITY

LIABILITIES

Accounts payable	\$ 6,519.27	\$ 868.12
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FUND BALANCE

Restricted:

Bronson operations	7,602.51	822.70
A. Barnett memorial	8,275.25	9,603.78
Fisher memorial	2,687.74	16,741.23
Dallen memorial	856.83	849.76
Morton memorial	28,963.35	28,892.07
Union City Facilities	6,170.76	7,272.36
G. Barnett memorial	<u>2,444.01</u>	<u>1,527.38</u>

Total Restricted	57,000.45	65,709.28
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Committed	<u>122,742.95</u>	<u>115,531.74</u>
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Total fund balance	<u>179,743.40</u>	<u>181,241.02</u>
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Total liabilities and fund equity	<u>\$ 186,262.67</u>	<u>\$ 182,109.14</u>
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BRANCH DISTRICT LIBRARY

**CAPITAL PROJECTS FUND
BALANCE SHEETS**

ASSETS

	June 30,	
	2016	2015
<i>Cash</i>	\$ 413,668.51	\$ 234,129.07
<i>Investments</i>	<u>101,689.11</u>	<u>101,207.39</u>
<i>Total assets</i>	<u>\$ 515,357.62</u>	<u>\$ 335,336.46</u>

LIABILITIES AND FUND EQUITY

LIABILITIES

<i>Accounts payable</i>	\$ 19,784.34	\$ 0.00
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FUND BALANCE

<i>Total liabilities and fund equity</i>	<u>495,573.28</u>	<u>335,336.46</u>
	<u>\$ 515,357.62</u>	<u>\$ 335,336.46</u>

BRANCH DISTRICT LIBRARY

**CAPITAL PROJECTS FUND
BALANCE SHEETS**

ASSETS

	June 30,	
	2016	2015
Cash	\$ 413,668.51	\$ 234,129.07
Investments	<u>101,689.11</u>	<u>101,207.39</u>
Total assets	<u>\$ 515,357.62</u>	<u>\$ 335,336.46</u>

LIABILITIES AND FUND EQUITY

LIABILITIES

Accounts payable	\$ 19,784.34	\$ 0.00
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FUND BALANCE

Total liabilities and
fund equity

<u>495,573.28</u>	<u>335,336.46</u>
<u>\$ 515,357.62</u>	<u>\$ 335,336.46</u>

See accountant's compilation report

BRANCH DISTRICT LIBRARY

**PERMANENT TRUST FUND
BALANCE SHEETS**

ASSETS

	June 30,	
	2016	2015
<i>Restricted assets:</i>		
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
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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>
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Total liabilities and fund equity	<u>\$ 142,133.62</u>	<u>\$ 142,133.62</u>
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BRANCH DISTRICT LIBRARY
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE COMPARED TO BUDGET

			Budget Year to Date	
			2016	
	Month Ended	Six Months Ended	Amount	Variance
	June 30, 2016	June 30, 2016		
REVENUES				
Taxes	\$ 0.00	\$ 1,284,729.25	\$ 1,285,584.45	\$ (855.20)
State shared revenue	0.00	15,234.36	30,468.55	(15,234.19)
Interest earned	403.35	2,241.08	2,000.00	241.08
Penal fines	14,184.29	121,636.74	175,000.00	(53,363.26)
Charges for services	1,327.20	7,085.04	27,000.00	(19,914.96)
Reimbursements	886.42	46,690.12	28,074.00	18,616.12
Miscellaneous	1,057.12	5,719.05	16,000.00	(10,280.95)
Total revenues	17,858.38	1,483,335.64	1,564,127.00	(80,791.36)
EXPENDITURES				
Library	141,785.12	752,873.49	1,654,749.23	(901,875.74)
Total expenditures	141,785.12	752,873.49	1,654,749.23	(901,875.74)
Excess (deficiency) of revenues over expenditures	(123,926.74)	730,462.15	(90,622.23)	821,084.38
OTHER SOURCES (USES)				
Transfers from (to) other funds	0.00	0.00	20,672.00	(20,672.00)
Excess (deficiency) of revenues and other sources over expenditures	\$ (123,926.74)	730,462.15	(69,950.23)	800,412.38
FUND BALANCE - BEGINNING		926,805.40	865,202.50	61,602.90
FUND BALANCE - ENDING		\$ 1,657,267.55	\$ 795,252.27	\$ 862,015.28

See accountant's compilation report

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

	Month Ended June 30,		Six Months Ended June 30,	
	2016	2015	2016	2015
REVENUES				
Interest earned	\$ 126.85	\$ 125.99	\$ 745.46	\$ 641.86
Donations	19.26	3,084.00	17,862.69	21,804.63
Total revenues	146.11	3,209.99	18,608.15	22,446.49
EXPENDITURES				
Expenses	2,948.35	1,573.40	10,212.19	6,126.23
Fisher endowment	0.00	0.00	0.00	11,509.74
Bronson endowment	0.00	4,054.00	0.00	4,354.72
Alleen Barnett endowment	304.29	1,604.53	651.92	1,652.60
Friends of the Library	0.00	2,400.00	4,800.00	4,800.00
Union City facilities	5,251.60	0.00	8,596.59	0.00
Total expenditures	8,504.24	9,631.93	24,260.70	28,443.29
Excess (deficiency) of revenues over expenditures	<u>\$ (8,358.13)</u>	<u>\$ (6,421.94)</u>	(5,652.55)	(5,996.80)
FUND BALANCE - BEGINNING			<u>185,395.95</u>	<u>187,237.82</u>
FUND BALANCE - ENDING			<u>\$ 179,743.40</u>	<u>\$ 181,241.02</u>

See accountant's compilation report

BRANCH DISTRICT LIBRARY
CAPITAL PROJECTS FUND
STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

	Month Ended June 30,		Six Months Ended June 30,	
	2016	2015	2016	2015
REVENUES				
Taxes	\$ 0.00	\$ 0.00	\$ 233,677.17	\$ 222,674.18
Sale of fixed assets	0.00	87.10	0.00	87.10
Interest earned	85.05	50.70	623.16	260.40
Total revenues	85.05	137.80	234,300.33	223,021.68
EXPENDITURES				
Automation	0.00	19,422.30	0.00	57,734.60
Capital outlay	20,406.34	5,983.70	52,345.23	7,993.96
Other district projects	0.00	0.00	2,362.00	0.00
Total expenditures	20,406.34	25,406.00	54,707.23	65,728.56
Excess (deficiency) of revenues over expenditures	\$ (20,321.29)	\$ (25,268.20)	179,593.10	157,293.12
FUND BALANCE - BEGINNING			315,980.18	178,043.34
FUND BALANCE - ENDING			\$ 495,573.28	\$ 335,336.46

See accountant's compilation report

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

	Month Ended June 30,		Six Months Ended June 30,	
	2016	2015	2016	2015
REVENUES				
<i>Total revenues</i>	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
EXPENDITURES				
<i>Total expenditures</i>	0.00	0.00	0.00	0.00
<i>Excess (deficiency) of revenues over expenditures</i>	\$ 0.00	\$ 0.00	0.00	0.00
FUND BALANCE - BEGINNING			142,133.62	142,133.62
FUND BALANCE - ENDING			\$ 142,133.62	\$ 142,133.62

See accountant's compilation report

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

	Month Ended		Six Months		Budget Year to Date			
	June 30, 2016		Ended		2016			
				Amount	Variance			
Salaries	\$	61,304.06	\$	378,215.83	\$	915,179.84	\$	(536,964.01)
Payroll taxes		4,689.91		29,012.05		73,214.39		(44,202.34)
Unemployment		0.00		0.00		10,000.00		(10,000.00)
Workers compensation		0.00		2,109.00		2,000.00		109.00
Longevity		175.00		2,050.00		4,275.00		(2,225.00)
Board per diem		0.00		100.00		2,160.00		(2,060.00)
Contract labor		0.00		0.00		300.00		(300.00)
Hospitalization		4,263.97		25,583.82		90,000.00		(64,416.18)
Deferred compensation		0.00		2,500.00		7,500.00		(5,000.00)
Employee relations		20.00		130.00		1,500.00		(1,370.00)
Contracted services		3,415.00		3,415.00		18,000.00		(14,585.00)
Training		971.16		3,465.10		10,000.00		(6,534.90)
Facilities rent		204.00		708.00		600.00		108.00
Telephone		411.04		3,149.70		10,000.00		(6,850.30)
Utilities		2,565.87		17,458.26		49,160.00		(31,701.74)
Insurance		0.00		14,769.00		18,000.00		(3,231.00)
Capital outlay		0.00		6,714.00		0.00		6,714.00
Maintenance		36,166.10		85,588.78		75,000.00		10,588.78
Equipment maintenance		1,590.70		5,299.21		9,000.00		(3,700.79)
Network maintenance		10,018.15		24,276.71		40,360.00		(16,083.29)
Janitorial supplies		189.46		1,119.58		0.00		1,119.58
Office supplies		1,977.52		14,676.36		45,000.00		(30,323.64)
Interloan document delivery		0.00		172.82		500.00		(327.18)
Postage		200.00		1,670.09		3,000.00		(1,329.91)
Books		5,715.80		49,680.77		100,000.00		(50,319.23)
Periodicals		468.00		1,056.50		10,000.00		(8,943.50)
Audio visual		766.16		7,513.02		20,000.00		(12,486.98)
Membership and dues		85.00		1,511.12		3,000.00		(1,488.88)
Transportation		668.20		7,007.19		8,000.00		(992.81)
Community promotions		4,076.77		19,262.15		40,000.00		(20,737.85)
Printing and publishing		0.00		1,585.44		1,000.00		585.44
Bank service fees		40.05		878.74		500.00		378.74
Professional services		1,803.20		41,828.54		85,000.00		(43,171.46)
Correction of prior year taxes		0.00		366.71		2,500.00		(2,133.29)
Total expenditures	\$	141,785.12	\$	752,873.49	\$	1,654,749.23	\$	(901,875.74)

See accountant's compilation report

BRANCH DISTRICT LIBRARY
OTHER SUPPLEMENTAL INFORMATION
GENERAL FUND
SCHEDULE OF EXPENDITURES

	<i>Month Ended</i> <i>June 30,</i>		<i>Six Months Ended</i> <i>June 30,</i>	
	2016	2015	2016	2015
<i>Salaries</i>	\$ 61,304.06	\$ 52,813.90	\$ 378,215.83	\$ 344,929.82
<i>Payroll taxes</i>	4,689.91	4,050.94	29,012.05	26,448.02
<i>Workers compensation</i>	0.00	0.00	2,109.00	1,220.00
<i>Longevity</i>	175.00	275.00	2,050.00	1,600.00
<i>Board per diem</i>	0.00	0.00	100.00	75.00
<i>Contract labor</i>	0.00	0.00	0.00	65.22
<i>Hospitalization</i>	4,263.97	4,119.48	25,583.82	28,357.60
<i>Deferred compensation</i>	0.00	0.00	2,500.00	4,500.00
<i>Employee relations</i>	20.00	0.00	130.00	394.95
<i>Contracted services</i>	3,415.00	0.00	3,415.00	10,758.13
<i>Training</i>	971.16	1,958.16	3,465.10	5,736.17
<i>Facilities rent</i>	204.00	0.00	708.00	0.00
<i>Telephone</i>	411.04	547.56	3,149.70	3,041.23
<i>Utilities</i>	2,565.87	2,619.36	17,458.26	20,200.02
<i>Insurance</i>	0.00	15,059.89	14,769.00	15,059.89
<i>Capital outlay</i>	0.00	360.00	6,714.00	360.00
<i>Maintenance</i>	36,166.10	3,746.42	85,588.78	29,766.37
<i>Equipment maintenance</i>	1,590.70	2,284.60	5,299.21	4,379.35
<i>Network maintenance</i>	10,018.15	2,259.20	24,276.71	19,536.92
<i>Janitorial supplies</i>	189.46	0.00	1,119.58	0.00
<i>Operating supplies</i>	0.00	32.44	0.00	32.44
<i>Office supplies</i>	1,977.52	3,768.24	14,676.36	22,450.45
<i>Interloan document delivery</i>	0.00	28.99	172.82	121.99
<i>Postage</i>	200.00	117.60	1,670.09	894.27
<i>Books</i>	5,715.80	5,491.42	49,680.77	34,343.42
<i>Periodicals</i>	468.00	257.99	1,056.50	1,105.24
<i>Audio visual</i>	766.16	600.43	7,513.02	3,045.65
<i>Membership and dues</i>	85.00	0.00	1,511.12	1,899.00
<i>Transportation</i>	668.20	678.04	7,007.19	3,782.42
<i>Community promotions</i>	4,076.77	(426.24)	19,262.15	7,129.78
<i>Printing and publishing</i>	0.00	0.00	1,585.44	0.00
<i>Bank service fees</i>	40.05	53.70	878.74	247.67
<i>Professional services</i>	1,803.20	11,185.01	41,828.54	36,146.51
<i>Correction of prior year tax</i>	0.00	0.00	366.71	1,730.29
Total expenditures	\$ 141,785.12	\$ 111,882.13	\$ 752,873.49	\$ 629,357.82

See accountant's compilation report

BRANCH DISTRICT LIBRARY
ADDITIONAL INFORMATION
ALGANSEE BRANCH EXPENDITURES

	<i>Three Months Ended</i> <i>June 30,</i>		<i>Six Months Ended</i> <i>June 30,</i>	
	2016	2015	2016	2015
<i>Salaries</i>	\$ 7,333.61	\$ 6,201.48	\$ 15,820.88	\$ 13,001.44
<i>Payroll taxes</i>	574.46	474.42	1,223.75	1,006.11
<i>Longevity</i>	175.00	0.00	175.00	150.00
<i>Telephone</i>	94.32	143.60	281.74	300.61
<i>Building maintenance</i>	122.50	22.50	183.86	22.50
<i>Equipment maintenance</i>	1,119.00	0.00	1,119.00	0.00
<i>Office supplies</i>	0.00	0.00	38.23	96.24
<i>Books</i>	1,069.87	754.93	2,553.01	1,988.46
<i>Periodicals</i>	0.00	0.00	104.00	89.20
<i>Audio/Visual</i>	263.30	0.00	783.38	0.00
<i>Transportation</i>	54.00	0.00	85.22	0.00
<i>Community promotions</i>	839.89	738.60	1,481.13	873.60
<i>Total expenditures</i>	\$ 11,645.95	\$ 8,335.53	\$ 23,849.20	\$ 17,528.16

BRANCH DISTRICT LIBRARY
ADDITIONAL INFORMATION
BRONSON BRANCH EXPENDITURES

	<i>Three Months Ended June 30,</i>		<i>Six Months Ended June 30,</i>	
	2016	2015	2016	2015
<i>Salaries</i>	\$ 15,990.33	\$ 11,076.98	\$ 32,668.65	\$ 23,132.91
<i>Payroll taxes</i>	1,253.85	876.07	2,529.75	1,798.35
<i>Longevity</i>	400.00	375.00	400.00	375.00
<i>Training</i>	949.52	0.00	1,318.52	0.00
<i>Telephone</i>	250.49	292.17	605.06	569.11
<i>Utilities</i>	375.00	345.00	845.00	575.00
<i>Building maintenance</i>	60.49	72.45	250.49	560.76
<i>Equipment maintenance</i>	1,252.75	585.41	1,386.50	897.59
<i>Janitorial supplies</i>	107.61	0.00	153.00	0.00
<i>Office supplies</i>	34.76	239.48	82.53	1,057.93
<i>Postage</i>	49.00	98.00	113.00	196.00
<i>Books</i>	3,124.08	2,455.97	7,601.83	6,290.63
<i>Periodicals</i>	22.50	0.00	126.50	111.70
<i>Audio/visual</i>	259.93	0.00	444.94	0.00
<i>Transportation</i>	25.92	27.60	51.84	55.20
<i>Community promotions</i>	168.72	2,607.18	4,226.79	2,944.43
<i>Total expenditures</i>	\$ 24,324.95	\$ 19,051.31	\$ 52,804.40	\$ 38,564.61

BRANCH DISTRICT LIBRARY
ADDITIONAL INFORMATION
QUINCY BRANCH EXPENDITURES

	<i>Three Months Ended</i> <i>June 30,</i>		<i>Six Months Ended</i> <i>June 30,</i>	
	2016	2015	2016	2015
<i>Salaries</i>	\$ 12,939.41	\$ 11,363.26	\$ 27,406.22	\$ 23,571.22
<i>Payroll taxes</i>	989.86	869.30	2,134.79	1,803.21
<i>Longevity</i>	0.00	0.00	500.00	0.00
<i>Telephone</i>	93.97	99.10	191.51	197.02
<i>Utilities</i>	329.94	284.97	614.91	569.94
<i>Building maintenance</i>	244.33	92.70	334.33	119.12
<i>Equipment maintenance</i>	1,119.00	0.00	1,119.00	0.00
<i>Janitorial supplies</i>	19.66	0.00	55.39	0.00
<i>Office supplies</i>	98.16	137.53	205.31	303.38
<i>Postage</i>	18.80	39.20	48.20	88.40
<i>Books</i>	3,524.12	2,457.59	10,120.19	7,743.92
<i>Periodicals</i>	0.00	0.00	104.00	89.20
<i>Audio/visual</i>	245.66	0.00	1,139.32	0.00
<i>Transportation</i>	64.80	89.34	97.20	112.34
<i>Community promotions</i>	1,006.68	611.48	2,931.02	611.48
<i>Total expenditures</i>	\$ 20,694.39	\$ 16,044.47	\$ 47,001.39	\$ 35,209.23

BRANCH DISTRICT LIBRARY
ADDITIONAL INFORMATION
SHERWOOD BRANCH EXPENDITURES

	Three Months Ended June 30,		Six Months Ended June 30,	
	2016	2015	2016	2015
<i>Salaries</i>	\$ 7,546.08	\$ 3,654.75	\$ 15,770.01	\$ 7,282.73
<i>Payroll taxes</i>	569.74	275.03	1,190.26	540.16
<i>Training</i>	0.00	127.65	0.00	127.65
<i>Telephone</i>	130.38	126.24	257.74	291.53
<i>Utilities</i>	222.03	222.03	444.06	415.16
<i>Building maintenance</i>	76.00	22.50	152.00	22.50
<i>Equipment maintenance</i>	1,119.00	180.00	1,119.00	180.00
<i>Office supplies</i>	0.00	0.00	0.00	149.50
<i>Books</i>	1,730.53	1,758.92	4,231.05	2,768.04
<i>Periodicals</i>	0.00	0.00	104.00	0.00
<i>Audio visual</i>	311.12	0.00	1,392.20	0.00
<i>Transportation</i>	8.64	0.00	8.64	0.00
<i>Community promotions</i>	417.95	485.00	973.88	665.00
 <i>Total expenditures</i>	 \$ 12,131.47	 \$ 6,852.12	 \$ 25,642.84	 \$ 12,442.27

BRANCH DISTRICT LIBRARY
ADDITIONAL INFORMATION
UNION CITY BRANCH EXPENDITURES

	Three Months Ended June 30,		Six Months Ended June 30,	
	2016	2015	2016	2015
<i>Salaries</i>	\$ 12,752.95	\$ 9,296.26	\$ 26,886.03	\$ 19,442.26
<i>Payroll taxes</i>	970.19	734.13	2,045.30	1,518.92
<i>Longevity</i>	0.00	300.00	0.00	300.00
<i>Telephone</i>	149.72	150.40	310.33	306.86
<i>Utilities</i>	450.00	450.00	900.00	750.00
<i>Material maintenance</i>	1,395.50	445.50	1,868.00	1,319.10
<i>Building maintenance</i>	75.00	0.00	150.00	368.15
<i>Ground maintenance</i>	165.00	0.00	630.00	0.00
<i>Equipment maintenance</i>	1,298.65	390.00	1,432.40	390.00
<i>Janitorial supplies</i>	159.01	0.00	242.86	0.00
<i>Office supplies</i>	172.66	346.73	451.73	372.38
<i>Postage</i>	18.80	31.36	38.40	70.56
<i>Books</i>	3,836.08	2,536.00	7,049.17	3,659.25
<i>Periodicals</i>	0.00	0.00	0.00	89.20
<i>Audio/visual</i>	252.74	0.00	500.36	0.00
<i>Transportation</i>	67.99	0.00	83.11	32.20
<i>Community promotions</i>	766.91	241.46	3,235.03	241.46
Total expenditures	\$ 22,531.20	\$ 14,921.84	\$ 45,822.72	\$ 28,860.34

BRANCH DISTRICT LIBRARY
ADDITIONAL INFORMATION
COLDWATER BRANCH EXPENDITURES

	Three Months Ended June 30,		Six Months Ended June 30,	
	2016	2015	2016	2015
<i>Salaries</i>	\$ 120,210.69	\$ 121,253.81	\$ 257,054.04	\$ 252,307.26
<i>Payroll taxes</i>	9,176.98	9,270.45	19,688.54	19,307.58
<i>Workers compensation</i>	1,406.00	610.00	2,109.00	1,220.00
<i>Longevity</i>	0.00	275.00	975.00	775.00
<i>Board per diem</i>	100.00	0.00	100.00	75.00
<i>Contract labor</i>	0.00	0.00	0.00	65.22
<i>Hospitalization</i>	12,791.91	11,296.12	25,583.82	28,357.60
<i>Deferred compensation</i>	0.00	2,000.00	2,500.00	4,500.00
<i>Employee relations</i>	60.00	0.00	130.00	394.95
<i>Contracted services</i>	3,415.00	10,758.13	3,415.00	10,758.13
<i>Training</i>	1,530.58	4,700.30	2,146.58	5,608.52
<i>Facilities rent</i>	408.00	0.00	708.00	0.00
<i>Telephone</i>	740.84	696.09	1,503.32	1,376.10
<i>Utilities</i>	6,719.37	7,233.37	14,654.29	17,889.92
<i>Insurance</i>	14,769.00	15,059.89	14,769.00	15,059.89
<i>Interior maintenance</i>	7,656.08	8,510.66	15,054.07	17,422.50
<i>Building maintenance</i>	39,787.24	5,085.44	65,226.03	9,931.74
<i>Ground maintenance</i>	615.00	0.00	1,740.00	0.00
<i>Equipment maintenance</i>	3,698.36	1,845.53	5,837.31	3,271.76
<i>Network maintenance</i>	11,468.15	12,134.20	18,595.42	12,820.39
<i>Operating supplies</i>	0.00	32.44	0.00	32.44
<i>Janitorial supplies</i>	341.93	0.00	668.33	0.00
<i>Office supplies</i>	7,603.77	9,228.33	13,898.56	20,471.02
<i>Interloan document delivery</i>	33.99	41.99	172.82	121.99
<i>Postage</i>	908.60	318.69	1,470.49	539.31
<i>Books</i>	12,535.28	5,976.43	23,806.81	18,609.65
<i>Periodicals</i>	618.00	395.74	618.00	725.94
<i>Audio/visual</i>	1,556.53	1,197.31	3,252.82	3,045.65
<i>Membership and dues</i>	1,266.12	1,464.00	1,511.12	1,899.00
<i>Transportation</i>	5,133.78	2,101.66	6,681.18	3,582.68
<i>Community promotions</i>	3,435.96	(103.60)	6,414.30	1,793.81
<i>Printing and publishing</i>	143.30	0.00	1,585.44	0.00
<i>Bank service fees</i>	657.80	126.45	878.74	247.67
<i>Professional services</i>	20,526.76	20,949.51	41,828.54	36,146.51
<i>Miscellaneous</i>	352.67	0.00	366.71	1,730.29
Total expenditures	\$ 289,667.69	\$ 252,457.94	\$ 554,943.28	\$ 490,087.52

BRANCH DISTRICT LIBRARY

**ADDITIONAL INFORMATION
LITERACY EXPENDITURES**

	Three Months Ended June 30,		Six Months Ended June 30,	
	2016	2015	2016	2015
<i>Salaries</i>	\$ 1,650.00	\$ 2,880.00	\$ 2,610.00	\$ 6,192.00
<i>Payroll taxes</i>	126.22	220.32	199.66	473.69
<i>Total expenditures</i>	\$ 1,776.22	\$ 3,100.32	\$ 2,809.66	\$ 6,665.69