

BOARD OF TRUSTEES
BUFFALO & ERIE COUNTY PUBLIC LIBRARY
MEETING DATE: 3/15/2007

AGENDA ITEM NUMBER: E.2.c.

Budget & Finance Committee
Preliminary Financials for the Month Ending
12/31/2006

BACKGROUND:

The attached reports provide a summary of revenues and expenditures in the Library's Operating and Erie County Capital for Library Budgets for the year as of December 31, 2006 preliminary month-end close. These results are preliminary and subject to revision as the year-end process and audit proceeds. Overall, the Library operated within its budget.

Items of note include:

- ✓ **Refund of prior year expense revenue line credited with \$200,479 in December.** This one-time revenue represents a New York State Retirement system downward adjustment to the Library's 2005 retirement expense resulting from wage base changes reflecting the layoffs which occurred during 2005 (vis a vis the normal estimation methodology used by the retirement system).
- ✓ **Unemployment insurance costs, \$261,235 for the year, show impact of downsizing.** The Library's normal operations generate minimal unemployment claims. *However, the restructuring/downsizing required to address the \$5 million loss of 2005 County support for library materials contributed to expenses being well above prior year norms.* As benefits extend for up to 26 weeks, this expenditure level has now tapered off to lower levels in the last quarter of the year. Providing notice well in advance and intense efforts to assist employees in finding alternate employment helped to mitigate the final 2005 expense, which came in at \$281,326 (compared to only \$10,511 charged in 2004). Shifting payment for much of the unemployment and other transition costs associated with closing 15 libraries into 2005 instead of 2006, also resulted in a lowering the retirement wage base earlier than forecast, reducing the 2006 retirement system charge. Spread across all library operating lines, this factor combined to save approximately \$1.4 million.
- ✓ **A higher than normal number of retirements contributed to turnover and active employee health insurance savings.** This factor helped save \$370,000 in 2006. However, in the long-term this will increase retired medical insurance costs faster and longer than had levels been lower (for example annualized 2007 medical cost for the 19 employees who retired in 2006 will be almost \$174,000).
- ✓ **Utility savings from a mild early winter reducing both natural gas cost and electricity supply costs,** contributing to utility savings of almost \$240,000 in 2006 (a significant portion of electricity supply is generated using natural gas).
- ✓ **Library material expenditures ended up \$464,000 under budget.** This reflects delays in ramping library material purchasing back up, utilizing reduced staff particularly acquisitions and processing, and should be mitigated in 2007.
- ✓ **Workers' Compensation Insurance costs, \$109,320 for 2006.** The Library's normal operations generate a lower than average risk of injury and experiences minimal claims, hence adjustments

are usually substantial credits. *However, 2005 claims experience was above prior year norms.*
Workers' Compensation expenses in 2005 were \$123,857, significantly higher than 2004's \$29,952.

ACTION REQUIRED: None – Informational Report

**BUFFALO AND ERIE COUNTY PUBLIC LIBRARY
2006 OPERATING BUDGET**

PRELIMINARY Revenue Detail as of 12/31/2006

100.0% of Budget Year

SAP Account Number	Account Description	Adopted Budget	Adjustments	Adjusted Budget	Revenue November	Revenue December	YTD Revenue	To Be Realized	% of Budget Collected
REVENUE FROM LIBRARY OPERATIONS									
419000	Library Charges - Fines	\$328,289	\$0	\$328,289	\$22,167	\$24,489	\$322,575	\$5,714	98.26%
422000	Copies	22,830	0	22,830	2,046	2,716	\$32,499	(9,669)	142.35%
466040	Printing	10,828	0	10,828	1,191	1,557	\$16,868	(6,040)	155.78%
466030	Book Bags	1,000	0	1,000	38	98	\$785	215	78.50%
466020	Minor Sale - Other	23,000	0	23,000	329	17,465	\$22,806	194	99.16%
419020	InterLibrary Loan Shipping	2,100	0	2,100	2,226		\$2,226	(126)	106.00%
420510	Rent - Real Prop - Auditorium	5,000	0	5,000	440	50	\$5,759	(759)	115.18%
420530	Comm - Tel Booth Food Svs	14,500	0	14,500	1,517	3,230	\$17,424	(2,924)	120.17%
TOTAL REVENUE FROM LIBRARY OPERATIONS		\$407,547	\$0	\$407,547	\$29,954	\$49,605	\$420,942	(\$13,395)	103.29%
REVENUE FROM STATE & COUNTY GOVT.									
400020	Library Real Prop Tax	\$21,671,833	\$0	\$21,671,833			\$21,671,833	\$0	100.00%
408140	NYS Aid-Lib Incl Incent	1,848,499	89,061	1,937,560		21,151	\$1,937,560	0	100.00%
408150	NYS Aid to Member Libraries	290,073	9,543	299,616		29,962	\$299,616	0	100.00%
408160	State Aid - Special		35,500	35,500			\$35,500	0	100.00%
486000	Interfund - Subsidy		0	0			\$0	0	0.00%
TOTAL REVENUE FROM STATE & COUNTY GOVT.		\$23,810,405	\$134,104	\$23,944,509	\$0	\$51,113	\$23,944,509	\$0	100.00%
OTHER REVENUE									
419010	Refunds - Cont Library	\$229,509	\$116,065	\$345,574	\$2,296	\$363,800	\$384,271	(\$38,697)	111.20%
423000	Refund P/Y Expenses	10,000	0	\$10,000		(\$5,320)	\$1,788	\$8,212	17.88%
466170	Refund Contract Lib Retire	280,653	(68,412)	212,241		194,716	\$194,716	17,525	91.74%
466070	Refund P/Y Expenses			0		200,479	\$200,479	(200,479)	0.00%
445030	Int & Earn - Gen Inv	15,000	0	15,000	6,046	11,900	\$65,874	(50,874)	439.16%
466000	Misc Receipts		4,063	4,063		12	\$846	3,217	20.82%
466010	NSF Check Fees	15	0	15			\$15	0	100.00%
467000	Misc Depart Income		0	0	241	306	\$3,917	(3,917)	0.00%
499100	Accrued Invest Interest			0			(\$21)	21	0.00%
TOTAL OTHER REVENUE		\$535,177	\$51,716	\$586,893	\$8,583	\$765,893	\$851,885	(\$264,992)	145.15%
USE OF FUND BALANCE									
402190	Appropriated Fund Balance	\$550,000	\$555,485	\$1,105,485			\$0	\$1,105,485	0.00%
TOTAL USE OF FUND BALANCE		\$550,000	\$555,485	\$1,105,485	\$0	\$0	\$0	\$1,105,485	0.00%
GRAND TOTAL OPERATING REVENUE		\$25,303,129	\$741,305	\$26,044,434	\$38,537	\$866,611	\$25,217,336	\$827,098	96.82%

BUFFALO AND ERIE COUNTY PUBLIC LIBRARY
2006 OPERATING BUDGET
 PRELIMINARY Expenditure Detail as of 12/31/2006
 100.0% of Budget Year

SAP Account Number	Account Description	2005		2006 Budget Adjustments/ Revisions	Adjusted Budget	November Expended	December Expended	Year-to-Date Expended	Encumb.	Total Expenditures & Encumbrances	Remaining Balance	YTD % Expend
		2006 Adopted Budget	Encumbered & PY Capital Project Balances									
OPERATING EXPENDITURES												
PERSONAL SERVICES												
Regular Salaries & Wages												
500000	Full Time - Salaries	\$7,388,916		\$18,380	\$7,407,296	\$608,231	\$790,019	\$7,338,092		\$7,338,092	\$69,204	99.07%
500010	Part Time - Wages	1,768,916		250,062	2,018,978	157,201	167,009	\$1,868,397		1,868,397	150,581	92.54%
500020	Regular PT - Wages	461,843		373,538	835,381	76,692	38,992	\$814,757		814,757	20,624	97.53%
500030	Seasonal Emp. Wages	37,771		0	37,771	8,516	9,095	\$81,433		81,433	(43,662)	215.60%
500300	Shift Differential	15,684			15,684	1,229	2,497	\$15,895		15,895	(211)	101.35%
500330	Holiday Worked	23,682			23,682	2,139	2,797	\$15,672		15,672	8,010	66.18%
500350	Other Employee Payments	12,330			12,330	2,560	28,980	\$56,585		56,585	(44,255)	458.92%
	Salaries & Wages	\$9,709,142	\$0	\$641,980	\$10,351,122	\$856,567	\$1,039,389	\$10,190,831	\$0	\$10,190,831	\$160,291	98.45%
501000	OVERTIME SALARIES & WAGES	\$132,044		\$0	\$132,044	\$12,007	\$23,499	\$110,691		\$110,691	\$21,353	83.83%
	TOTAL, PERSONAL SERVICES	\$9,841,186	\$0	\$641,980	\$10,483,166	\$868,574	\$1,062,887	\$10,301,523	\$0	\$10,301,523	\$181,643	98.27%
504990	REDUCTION FROM PERSONAL SERVICES	\$425,000		(\$87,552)	\$337,448			\$0		\$0	\$337,448	0.00%
504992	Contractual Salary Reserves			\$0	\$0			\$0			\$0	
	NET PERSONAL SERVICES	\$10,266,186			\$10,820,614			\$10,301,523		\$10,301,523	\$519,091	95.20%
FRINGE BENEFITS												
502000	Fringe Benefits			\$0	\$0			\$0		\$0	\$0	0.00%
502010	Employer FICA - REGULAR	\$636,504		\$34,168	670,672	55,931	55,861	\$633,955		633,955	36,717	94.53%
502020	Employer FICA - MEDICARE	\$148,860		\$8,542	157,402	13,081	13,204	\$148,403		148,403	8,999	94.28%
502030	Employee Health Insurance	\$1,730,864		\$37,755	1,768,619	137,773	154,126	\$1,596,623		1,596,623	171,996	90.28%
502040	Dental Plan	\$120,197		\$3,085	123,282	9,322	15,398	\$107,368		107,368	15,914	87.09%
502050	Workers Compensation	\$30,371		\$0	30,371	5,063	3,942	\$109,320		109,320	(78,949)	359.95%
502060	Unemployment Insurance	\$1,230,277		(\$500,000)	730,277	3,808	9,856	\$261,235		261,235	469,042	35.77%
502070	Hospital & Medical - Retirees	\$793,590		(\$2,464)	791,126	57,498	92,073	\$740,713		740,713	50,413	93.63%
502080	Health Insurance Waiver (Incl: 117)	\$41,514		\$4,600	46,114	2,700	2,700	\$31,500		31,500	14,614	68.31%
502090	Health Insurance Waiver - Single							\$0		0	0	0.00%
502100	Retirement	\$1,686,669		\$27,323	1,713,992	59,966	322,011	\$1,483,994		1,483,994	229,998	86.58%
502110	Flex Benefit Spending	\$1,754		\$0	1,754			\$0		0	1,754	0.00%
	TOTAL, FRINGE BENEFITS	\$6,420,600	\$0	(\$386,991)	\$6,033,609	\$345,142	\$669,171	\$5,113,110	\$0	\$5,113,110	\$920,499	84.74%

BUFFALO AND ERIE COUNTY PUBLIC LIBRARY
2006 OPERATING BUDGET
 PRELIMINARY Expenditure Detail as of 12/31/2006
 100.0% of Budget Year

SAP Account Number	Account Description	2005		2006 Budget Adjustments/ Revisions	Adjusted Budget	November Expended	December Expended	Year-to-Date Expended	Encumb.	Total Expenditures & Encumbrances	Remaining Balance	YTD % Expend
		2006 Adopted Budget	Encumbered & PY Capital Project Balances									
505000	Office Supplies	88,550		0	88,550	6,768	6,713	\$52,134	3,113	55,247	33,303	58.87%
505200	Clothing Supplies	2,325		4,146	6,471		1,766	\$2,442	100	2,542	3,929	37.73%
505600	Auto Truck & Heavy Equip Supplies	3,950		5,000	8,950	1,055	2,325	\$8,803		8,803	147	98.35%
505800	Medical & Health Supplies	2,950		0	2,950			\$0		0	2,950	0.00%
506200	Maintenance & Repair	119,675	43,503	4,063	167,241	5,636	4,451	\$66,640	14,518	81,159	86,082	39.85%
506400	Highway Supplies	3,000		0	3,000	546	650	\$2,284		2,284	716	76.14%
510000	Local Mileage Reimbursement	3,500		2,000	5,500	378	469	\$4,972		4,972	528	90.40%
510100	Out of Area Travel	34,525		0	34,525	1,405	3,770	\$13,422		13,422	21,104	38.87%
510200	Training and Education	25,318		0	25,318	8,031	245	\$17,459		17,459	7,859	68.96%
515000	Utility Charges (Telecom/water/sewer)											
	Water	17,976		6,469	24,445	2,900	3,781	\$31,409		31,409	(6,964)	128.49%
	Sewer	11,967			11,967			\$0		0	11,967	0.00%
	Telephone & Internet Service	89,635			89,635	(399)	6,778	\$93,814		93,814	(4,179)	104.66%
515000	Total Utility Charges	119,578	0	6,469	126,047	2,501	10,559	125,223	0	125,223	824	99.35%
CONTRACTUAL PAYMENTS												
516010	Newstead Public - Akron	\$0		1	1		1	\$1		1	0	100.00%
	Ewell Free - Alden	\$47,816		0	47,816			\$47,816	0	47,816	0	100.00%
	Amherst Public	\$1,117,186		0	1,117,186			\$1,117,186	0	1,117,186	0	100.00%
	Angola Public	\$44,512		0	44,512			\$44,512	0	44,512	0	100.00%
	Aurora Public	\$0		0	0			\$0		0	0	0.00%
	Boston Free	\$46,467		0	46,467			\$46,467	0	46,467	0	100.00%
	Cheektowaga Public	\$589,222		14,689	603,911			\$603,911	0	603,911	0	100.00%
	Clarence Public	\$244,597		(183,448)	61,149			\$61,149		61,149	(0)	100.00%
	Collins Public	\$0		10,500	10,500			\$10,500		10,500	0	100.00%
	Concord Public	\$74,934		15,000	89,934			\$89,934	0	89,934	0	100.00%
	Eden Library	\$57,250		(43,629)	13,621			\$13,621		13,621	1	100.00%
	Elma Public	\$143,279		(114,759)	28,520			\$28,520		28,520	0	100.00%
	Grand Island Memorial	\$0		0	0			\$0		0	0	0.00%
	Hamburg Public	\$321,807		(185,237)	136,570			\$136,570		136,570	(0)	100.00%
	Lackawanna Public	\$179,671		8,474	188,145			\$188,145	0	188,145	0	100.00%
	Lancaster Public	\$0		0	0			\$0		0	0	0.00%
	Marilla Free	\$1,770		10,000	11,770			\$11,770	0	11,770	0	100.00%
	North Collins Public	\$43,493		(36,051)	7,442			\$7,442		7,442	(0)	100.00%
	Orchard Park Public	\$0		0	0			\$0		0	0	0.00%
	City of Tonawanda Public	\$0		356	356			\$356		356	0	100.00%
	Town of Tonawanda Public	\$0		1,336	1,336			\$1,336		1,336	0	100.00%
	West Seneca Public	\$226,027		(56,946)	169,081		(4,443)	\$169,080		169,080	1	100.00%
	Total Cnt Pmts-NP Pur Svs	\$3,138,031	\$0	(\$559,714)	\$2,578,317	\$0	(\$4,442)	\$2,578,316	\$0	\$2,578,316	\$1	100.00%

BUFFALO AND ERIE COUNTY PUBLIC LIBRARY
2006 OPERATING BUDGET
 PRELIMINARY Expenditure Detail as of 12/31/2006
 100.0% of Budget Year

SAP Account Number	Account Description	2005			2006 Budget Adjusted Budget	November Expended	December Expended	Year-to-Date Expended	Encumb.	Total Expenditures & Encumbrances	Remaining Balance	YTD % Expend
		2006 Adopted Budget	Encumbered & PY Capital Project Balances	2006 Budget Adjustments/ Revisions								
516020	Professional Services Contracts & Fees	715,679	103,059	75,701	894,439	94,120	89,972	\$712,561	173,512	886,074	8,365	79.67%
516030	Maintenance Contracts	138,882	73,131	0	212,013	1,572	4,802	\$94,623	31,989	126,612	85,401	44.63%
530000	Other Expenses	566,476	28	(97,993)	468,511	9,286	10,232	\$56,518	7,969	64,487	404,024	12.06%
545000	Rental Charges	1,734		0	1,734	83	275	\$1,634	45	1,679	55	94.26%
555050	Insurance Premiums	20,000		0	20,000			\$0		0	20,000	0.00%
561250	Acq: Building Improvements			0	0			\$0		0	0	0.00%
561410	Lab & Technical Equipment	103,780	41,316	55,214	200,310			\$7,292	102,420	109,712	90,598	3.64%
561420	Office Furniture & Fixtures			0	0			\$0		0	0	0.00%
561430	Building, Grounds and Heavy Equip			0	0			\$0		0	0	0.00%
561450	Library Books and Media	1,994,504		1,078,982	3,073,486	187,720	882,536	\$2,609,049		2,609,049	464,437	84.89%
570000	Interfund Trans - Subs							\$0		0	0	0.00%
570040	Interfund Subsidy Debt Svc (2002 Ery Reti	235,492		0	235,492		218,375	\$229,268		229,268	6,224	97.36%
575040	Interfund Exp - Utilities											
	Fuel Oil	30,000		0	30,000			\$0		0	30,000	0.00%
	Natural Gas	295,134		0	295,134	20,539	31,339	\$255,494		255,494	39,640	86.57%
	Electricity	1,056,237		0	1,056,237	65,113	83,602	\$886,267		886,267	169,970	83.91%
	Total Interfund Exp - Utilites	1,381,371	0	0	1,381,371	85,652	114,941	1,141,761	0	1,141,761	239,610	82.65%
942000	Interfund - Holding Center	(110,471)		0	(110,471)		(55,236)	(\$110,471)		(110,471)	0	100.00%
	Interfund - Correctional Facility	(180,376)			(180,376)		(90,188)	(\$180,376)		(180,376)	0	100.00%
	Interfund - Court Storage	(8,093)			(8,093)		(4,046)	(\$8,093)		(8,093)	(1)	99.99%
	Total ID Library Services	(\$298,940)	\$0	\$0	(\$298,940)	\$0	(\$149,470)	(\$298,940)	\$0	(\$298,940)	(\$1)	100.00%
980000	Interdepart Services DISS	215,963		0	215,963	14,469	16,548	\$196,752		196,752	19,211	91.10%
	System Operating Grand Totals	\$25,303,129	\$261,037	\$741,305	\$26,305,471	\$1,632,936	\$2,946,776	\$23,036,845	\$333,668	\$23,370,513	\$2,934,958	87.57%

BUFFALO AND ERIE COUNTY PUBLIC LIBRARY
2006 OPERATING BUDGET
 PRELIMINARY Expenditure Detail as of 12/31/2006
 100.0% of Budget Year

SAP Account Number	Account Description	2005		2006 Budget Adjustments/ Revisions	Adjusted Budget	November Expended	December Expended	Year-to-Date Expended	Encumb.	Total Expenditures & Encumbrances	Remaining Balance	YTD % Expend
		2006 Adopted Budget	Encumbered & PY Capital Project Balances									
ERIE COUNTY CAPITAL FUNDING FOR LIBRARY												
	Library Debt Service	1,591,956			1,591,956	116,070	26,540	\$1,601,203		1,601,203	(9,247)	100.58%
441	Proceeds from Tobacco Fund											
506200	Maintenance & Repair Supplies				\$0			\$0		0	0	0.00%
561410	Lab & Technical Equipment											
	2001 Funds (D.09101)				\$0			\$0		0	0	
	2002 Funds (D.09102)				\$0			\$0		0	0	
	2003 Funds (D.09103)		3,165		\$3,165			\$0		0	3,165	
	2004 Funds (D.09104)		8,064		\$8,064			\$6,024		6,024	2,040	
	Total Lab & Technical Equipment	0	11,229	0	11,229	0	0	\$6,024	0	6,024	5,205	53.65%
561420	Office Furniture & Fixtures											
	2002 Funds (D.09052)		10,721		\$10,721			\$0		0	10,721	
	2003 Funds (D.09053)		15		\$15			\$0		0	15	
	2004 Funds (D.09054)		19,990		\$19,990			\$7,570		7,570	12,420	
	Total Office Furniture & Fixtures	0	30,727	0	30,727	0	0	7,570	0	7,570	23,157	24.64%
561430	Bldg Grounds & Hvy Equip											
	2002 Funds (D.09052)				\$0			\$0		0	0	
	2002 Funds (D.09102)		20,183		\$20,183			\$0		0	20,183	
	Total Bldg Grounds & Hvy Equipment	0	20,183	0	20,183	0	0	\$0	\$0	0	20,183	0.00%
561440	Motor Vehicles											
	2003 Funds (D.09003)				\$0			\$0		0	0	
	2004 Funds (D.09004)		7,332		\$7,332			\$0		0	7,332	
	Total Motor Vehicles	0	7,332	0	7,332	0	0	\$0	\$0	0	7,332	0.00%
561450	Library Books & Media-2003 (F.00005)		1		\$1			\$0		0	1	0.00%
	Total Tobacco Projects	\$0	\$69,472	\$0	\$69,472	\$0	\$0	\$13,594	\$0	\$13,594	\$55,878	19.57%
490	General Obligation Bond Proceeds											
516020	Pro Ser Cnt and Fees (OPAC)		1,165		1,165			\$0	1,160	1,160	4	0.00%
561250	Building Improvements		77,608		77,608			\$0		0	77,608	0.00%
561410	Lab & Technical Equipment (OPAC)				0			\$0		0	0	0.00%
561450	Library Books and Media 2003				0			\$0		0	0	0.00%
561450	Library Books and Media 2004		152		\$152			\$0		0	152	0.00%
	Total General Obligations	\$0	\$78,924	\$0	\$78,924	\$0	\$0	\$0	\$1,160	\$1,160	\$77,764	0.00%
	Total Erie County Capital for Library	\$1,591,956	\$148,396	\$0	\$1,740,352	\$116,070	\$26,540	\$1,614,797	\$1,160	\$1,615,957	\$124,395	92.79%
	Grand Total Operating and Erie County Capital	\$26,895,085	\$409,433	\$741,305	\$28,045,823	\$1,749,007	\$2,973,316	\$24,651,642	\$334,828	\$24,986,470	\$3,059,353	87.90%

Buffalo and Erie County Public Library
Treasurer's Report of
Year to Date Donations
Results for the Period Ending December 31, 2006

2005 Ending Balance **\$680,744.07**

2006 Activity and Balances

Restricted Donations **\$332,396.75**

(Donations received with specific instructions restricting them to the Buffalo & Erie County Public Library direct uses)

Unrestricted Donations

Pending Board Action	\$16,081.17
Board Directed to Direct Library Programs	\$0.00
Board Directed to Library Foundation	\$0.00

Total Unrestricted Donations **\$16,081.17**

Interest Income **\$40,178.16**

Less Disbursements

Direct For Library Programs	(\$287,678.06)
To Library Foundation	\$0.00

Total Disbursements **(\$287,678.06)**

Balance, 2006 Activity **\$100,978.02**

Cumulative Balance Library Trust **\$781,722.09**

	Beg Balance	Net Deposits (Withdrawals)	Interest	Ending Balance
Encore Editions Proceeds				
Invested Per Resolution 2006-19	\$0.00	\$63,085.78	\$2,179.90	\$65,265.68

Combined Balance Trust and Invested Encore Proceeds: **\$846,987.77**

Notes:

Year-To-Date Disbursements include: \$16,954.32 to Habitterra for Architectural and engineering fees and reimbursables associated with the Central Library Renovation Project per Resolution 2002-69 Nov 21, 2002 approving A&E services and Resolution 2003-09 Feb 20, 2003 authorizing a contract with Habitterra for full project design; \$122,772.71 for furnishings, equipment and misc. expenses associated with the Central Library Renovation Project per Resolutions 2002-51 and 2003-09; \$454.27 for Children's programs per Resolution 2004-47; \$2,331.07 for library material purchases per donor instructions as authorized by Resolution 2001-54; \$225 for minor purchases to benefit the Riverside and Niagara Libraries per Resolutions 2005-28 and 2006-42; \$3,767.53 for minor purchases per donor instructions as authorized by Resolutions 2002-6 and 2006-29; \$5,010.16 use of United Way proceeds for assistive devices/software per Res. 2006-28; and use of Gates hardware/software proceeds noted below.

Year-To-Date Restricted Donations include \$301,500 received on 3/27/2006 from the Bill and Melinda Gates Foundation for public access computer hardware and software upgrades benefiting Buffalo and Lackawanna Libraries. These upgrades will take place beginning this year. Interest earnings from this award will also be applied to this use pursuant to the Gates Award and Resolution 2006-10. Year-to-date Gates award interest earned totals \$10,191.33. Year-to-date expenditures pursuant to the grant total \$136,163.