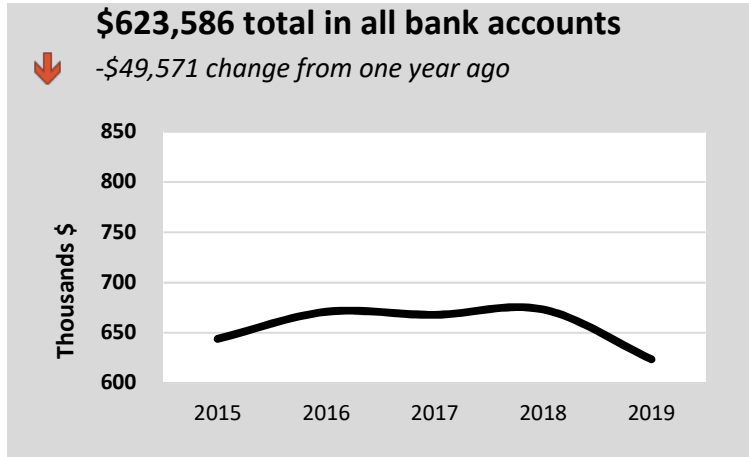


## How much money does the library have in the bank?

*How does it compare with prior years?*

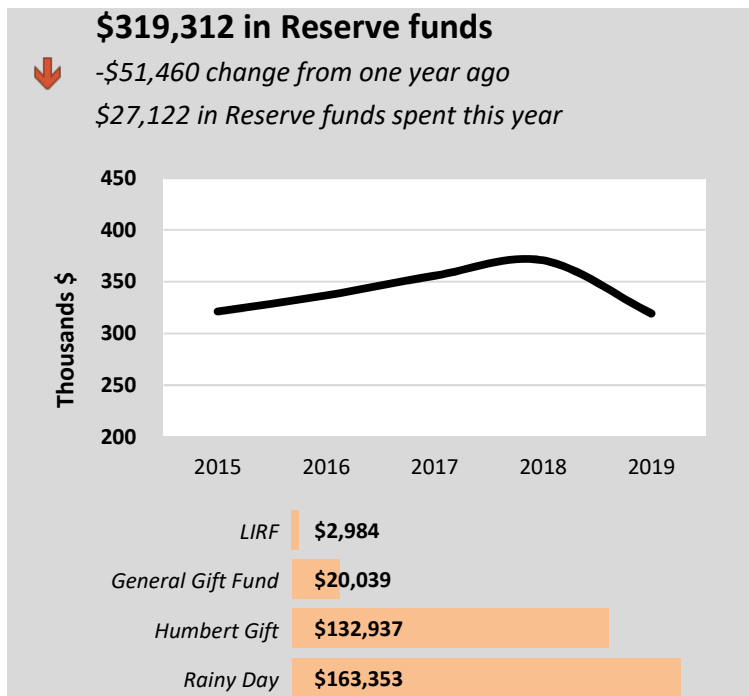


## How much money is in the library's reserve funds?

*The library depends on these funds to pay for equipment, improvements, major repairs, etc.*

*These funds are very difficult to replenish. New monies are typically from Operating Fund transfers and interest.*

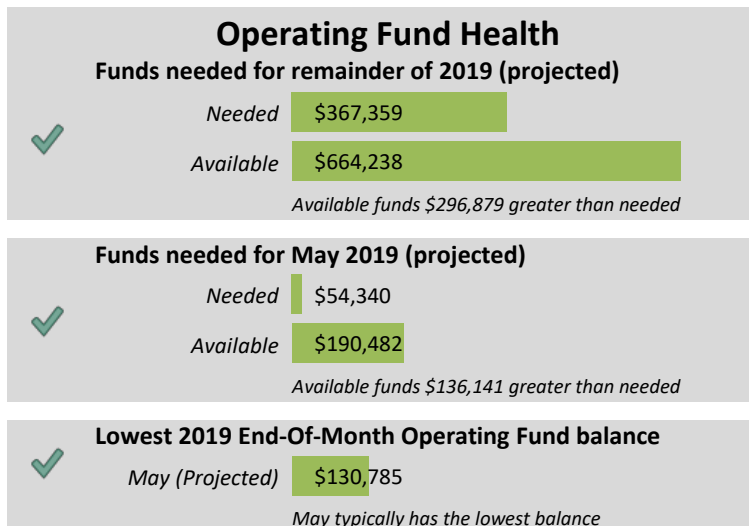
*Which funds are available for reserve spending?*



## Does the Operating Fund have adequate monies for 2019?

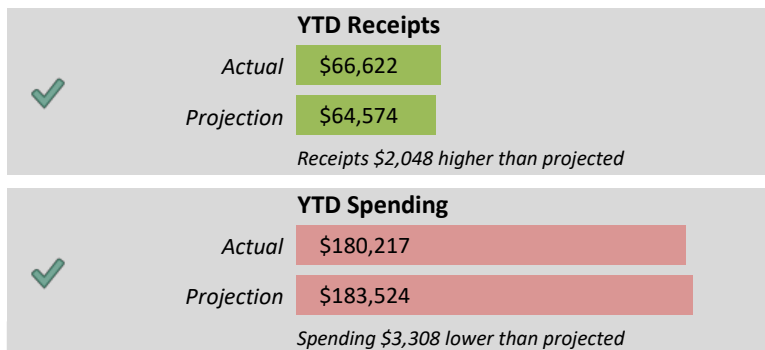
*Calculated using current balance and projected receipts & expenditures for remainder of year.*

*The Operating Fund monthly receipts and balance vary widely. A large enough cushion is needed to insure the balance never goes below zero.*



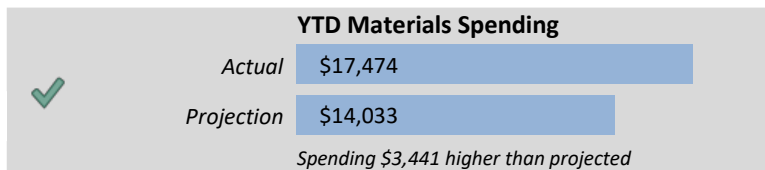
## Operating Fund Projections

*How do actual Operating Fund receipts and spending compare to projections?*

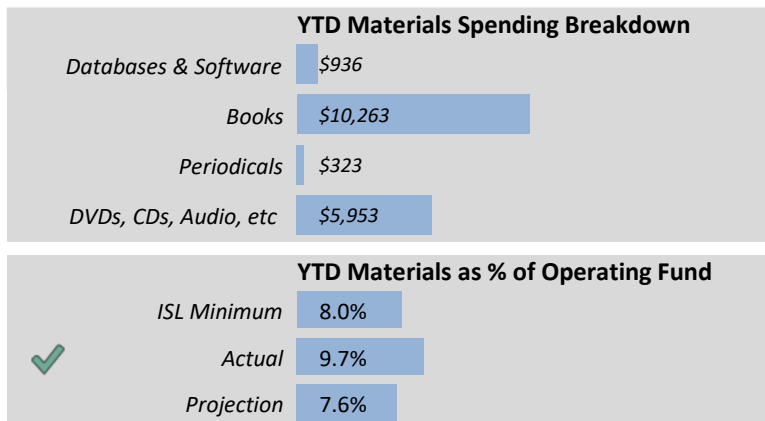


## Materials Spending

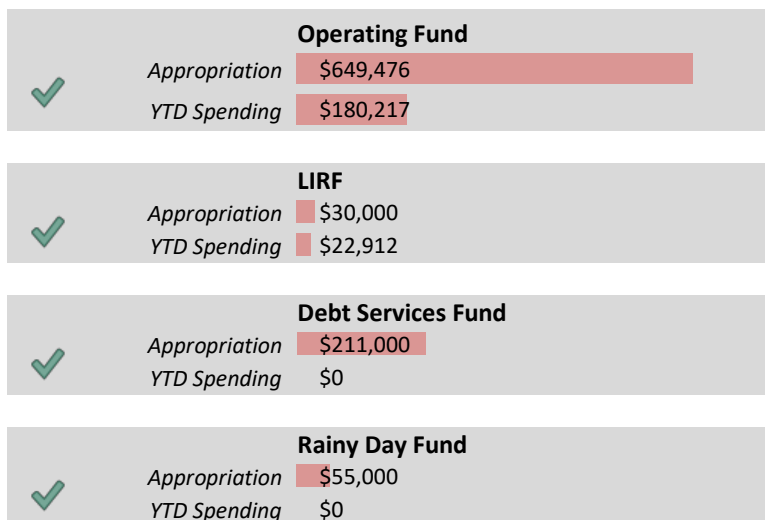
*What materials are being purchased?*



*The Indiana State Library (ISL) requires a minimum of 8.0% of Operating Funds to be spent annually for materials available to patrons.*



## Is spending within the DLGF approved appropriations?



# CUTPL Monthly Financial Summary - Operating Fund

April 2019

RECEIPTS	April				Year-to-Date				green = favorable red = unfavorable
	Projected	Actual	Difference	√?	Projected	Actual	%	Difference	
General Property Tax	\$ -	\$ -	\$ -	■	\$ -	\$ -	0.0%	\$ -	
Financial Institution Tax	\$ -	\$ -	\$ -	■	\$ -	\$ -	0.0%	\$ -	
Auto & Aircraft Excise Tax	\$ -	\$ -	\$ -	■	\$ -	\$ -	0.0%	\$ -	
Local Income Tax (LIT)	\$ 15,244	\$ 15,244	\$ -	■	\$ 60,974	\$ 60,974	91.5%	\$ -	
CVET	\$ -	\$ -	\$ -	■	\$ -	\$ -	0.0%	\$ -	
Fines and Fees	\$ 417	\$ 484	\$ 68	■	\$ 1,667	\$ 1,919	2.9%	\$ 252	■
Photocopy Fees	\$ 150	\$ 153	\$ 3	■	\$ 600	\$ 483	0.7%	\$ (117)	■
Interest on Investments	\$ 333	\$ 1,024	\$ 690	●	\$ 1,333	\$ 3,145	4.7%	\$ 1,812	■
Reimbursements	\$ -	\$ -	\$ -	■	\$ -	\$ -	0.0%	\$ -	
Refunds	\$ -	\$ -	\$ -	■	\$ -	\$ 101	0.2%	\$ 101	■
Misc Receipts	\$ -	\$ -	\$ -	■	\$ -	\$ -	0.0%	\$ -	
<b>TOTALS</b>	<b>\$ 16,144</b>	<b>\$ 16,904</b>	<b>\$ 761</b>	●	<b>\$ 64,574</b>	<b>\$ 66,622</b>	<b>100.0%</b>	<b>\$ 2,048</b>	■

EXPENDITURES	April				Year-to-Date				green = favorable red = unfavorable
	Projected	Actual	Difference	√?	Projected	Actual	%	Difference	
Salary of Assistants	\$ 20,284	\$ 20,991	\$ 707	●	\$ 80,515	\$ 80,145	44.5%	\$ (370)	■
Salary of Librarian	\$ 4,120	\$ 4,120	\$ 0	■	\$ 16,312	\$ 16,312	9.1%	\$ 0	
Education Reimbursement	\$ 83	\$ -	\$ (83)	■	\$ 333	\$ -	0.0%	\$ (333)	■
Employer's Contribution - Group	\$ 2,846	\$ 2,856	\$ 10	■	\$ 11,384	\$ 11,269	6.3%	\$ (115)	■
Employer's Contribution - PERF	\$ 1,588	\$ 1,588	\$ 0	■	\$ 6,323	\$ 6,324	3.5%	\$ 1	
Employer's Share - FICA	\$ 1,867	\$ 1,921	\$ 54	■	\$ 7,408	\$ 7,379	4.1%	\$ (29)	
Unemployment Compensation	\$ 83	\$ -	\$ (83)	■	\$ 333	\$ -	0.0%	\$ (333)	■
Office Supplies	\$ 233	\$ 798	\$ 564	●	\$ 933	\$ 1,113	0.6%	\$ 180	■
Operating Supplies	\$ 175	\$ 137	\$ (38)	■	\$ 700	\$ 830	0.5%	\$ 130	■
Other Supplies	\$ 167	\$ 175	\$ 8	■	\$ 667	\$ 835	0.5%	\$ 168	■
Professional Services	\$ 158	\$ 56	\$ (102)	■	\$ 3,750	\$ 3,544	2.0%	\$ (206)	■
Professional Services - Materials	\$ 41	\$ -	\$ (41)	■	\$ 1,100	\$ 936	0.5%	\$ (164)	■
Legal Services	\$ 83	\$ -	\$ (83)	■	\$ 333	\$ -	0.0%	\$ (333)	■
Communication & Transportation	\$ 35	\$ 18	\$ (17)	■	\$ 140	\$ 135	0.1%	\$ (5)	
Postage	\$ 21	\$ -	\$ (21)	■	\$ 84	\$ 62	0.0%	\$ (22)	
Professional Meetings	\$ 16	\$ -	\$ (16)	■	\$ 66	\$ 46	0.0%	\$ (20)	
Telephone and Internet	\$ 270	\$ 262	\$ (8)	■	\$ 1,080	\$ 1,053	0.6%	\$ (27)	
Travel Expense	\$ 117	\$ 120	\$ 3	■	\$ 467	\$ 184	0.1%	\$ (282)	■
Advertising Public Notices	\$ 8	\$ -	\$ (8)	■	\$ 31	\$ -	0.0%	\$ (31)	■
Insurance	\$ 10,400	\$ 9,548	\$ (852)	●	\$ 10,400	\$ 9,548	5.3%	\$ (852)	■
Official Bonds	\$ -	\$ -	\$ -	■	\$ 100	\$ 100	0.1%	\$ -	
Electricity	\$ 1,706	\$ 1,750	\$ 44	■	\$ 6,906	\$ 6,761	3.8%	\$ (145)	■
Gas	\$ 507	\$ 552	\$ 45	■	\$ 3,170	\$ 3,298	1.8%	\$ 128	■
Waste Disposal	\$ 147	\$ 307	\$ 160	■	\$ 588	\$ 733	0.4%	\$ 145	■
Water	\$ 315	\$ 293	\$ (22)	■	\$ 1,260	\$ 1,167	0.6%	\$ (93)	■
R&M Building & Structures	\$ 5,843	\$ 2,892	\$ (2,951)	●	\$ 13,771	\$ 9,824	5.5%	\$ (3,947)	■
R&M Equipment	\$ 44	\$ 70	\$ 26	■	\$ 177	\$ 175	0.1%	\$ (2)	
Rentals	\$ 4	\$ -	\$ (4)	■	\$ 16	\$ 20	0.0%	\$ 4	
Dues	\$ 385	\$ 421	\$ 36	■	\$ 645	\$ 551	0.3%	\$ (94)	■
Furniture and Equipment	\$ 400	\$ 648	\$ 248	■	\$ 1,600	\$ 1,335	0.7%	\$ (265)	■
Books	\$ 1,917	\$ 3,494	\$ 1,578	●	\$ 7,667	\$ 10,263	5.7%	\$ 2,596	■
Nonprinted Materials	\$ 1,233	\$ 2,718	\$ 1,485	●	\$ 4,933	\$ 5,953	3.3%	\$ 1,019	■
Periodicals and Newspapers	\$ 83	\$ -	\$ (83)	■	\$ 333	\$ 323	0.2%	\$ (10)	■
<b>TOTALS</b>	<b>\$ 55,179</b>	<b>\$ 55,734</b>	<b>\$ 554</b>	●	<b>\$ 183,524</b>	<b>\$ 180,217</b>	<b>100.0%</b>	<b>\$ (3,308)</b>	●

Difference is at least \$250 more favorable than projection

Difference is within \$250 of projection

Difference is at least \$250 less favorable than projection

● ... at least \$3000 more favorable ...

■ ... within \$3000 ...

● ... at least \$3000 less favorable ...

# CUTPL AP Voucher Breakdown

April 2019

Fund	Actual Spending	Internal Accounting	AP Vouchers
010 Levy Excess Fund		\$ -	\$ -
100 Operating Fund	\$ 55,733.78	\$ -	\$ 55,733.78
200 Payroll Fund*		\$ 27,031.64	
300 LIRF	\$ -	\$ -	\$ -
400 Debt Services	\$ -	\$ -	\$ -
500 General Gift Fund	\$ (562.11)	\$ -	\$ (562.11)
505 Children's Gift Fund	\$ 429.29	\$ -	\$ 429.29
520 Finney Trust Gift Fund	\$ -	\$ -	\$ -
524 Marmon Gift Fund Principal	\$ -	\$ -	\$ -
525 Marmon Gift Fund Interest	\$ -	\$ -	\$ -
527 Marmon Trust Interest (CDs)	\$ -	\$ -	\$ -
530 Humbert Gift Fund	\$ -	\$ -	\$ -
540 Carnegie Gift Fund	\$ 900.00	\$ -	\$ 900.00
550 State Technology Grant Fund	\$ 394.42	\$ -	\$ 394.42
560 MCCF Grants Fund	\$ -	\$ -	\$ -
570 Indiana Humanities Grant Fund	\$ -	\$ -	\$ -
571 LSTA Digitization Grant Fund	\$ 572.83	\$ -	\$ 572.83
572 LSTA Technology Grant Fund	\$ 169.85	\$ -	\$ 169.85
600 Monterey Transaction Fund		\$ 45,000.00	\$ 45,000.00
800 PLAC	\$ -	\$ -	\$ -
810 Pass-Through Fund		\$ 37.50	\$ 37.50
900 Rainy Day Fund	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 57,638.06</b>	<b>\$ 45,037.50</b>	<b>\$ 102,675.56</b>

\* as of April 2019 KeyFund does not include 200 Payroll Fund on APV Register Summary

# CUTPL Operating Fund Charts

April 2019

