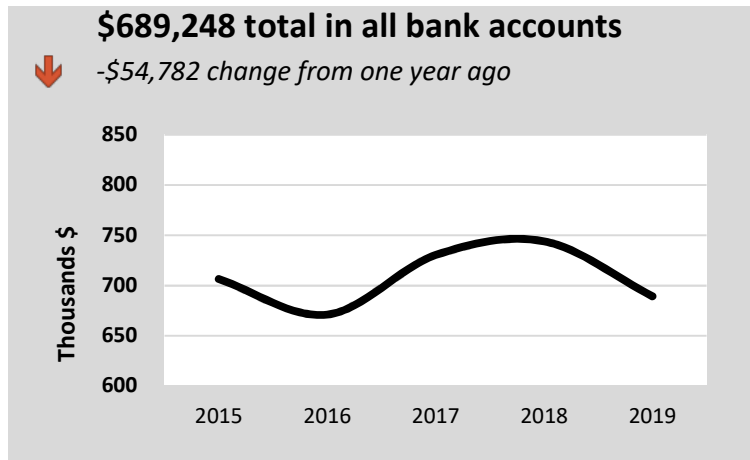


How much money does the library have in the bank?

How does it compare with prior years?

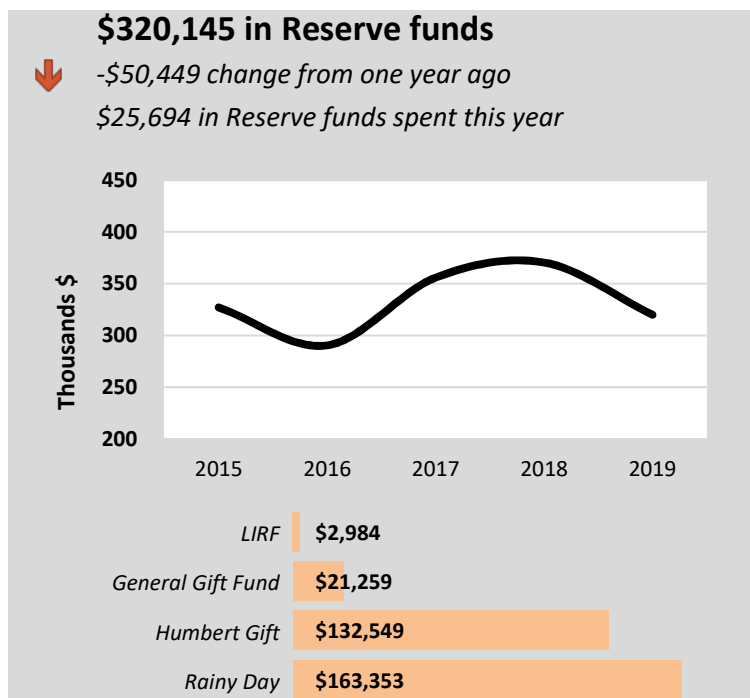


How much money is in the library's reserve funds?

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.

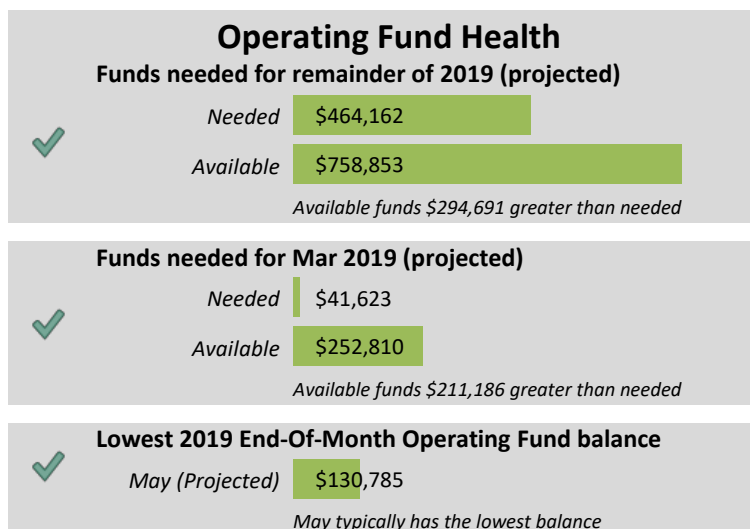
Which funds are available for reserve spending?



Does the Operating Fund have adequate monies for 2019?

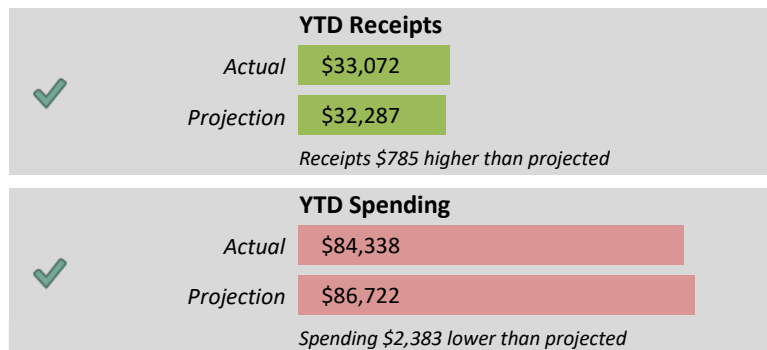
Calculated using current balance and projected receipts & expenditures for remainder of year.

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



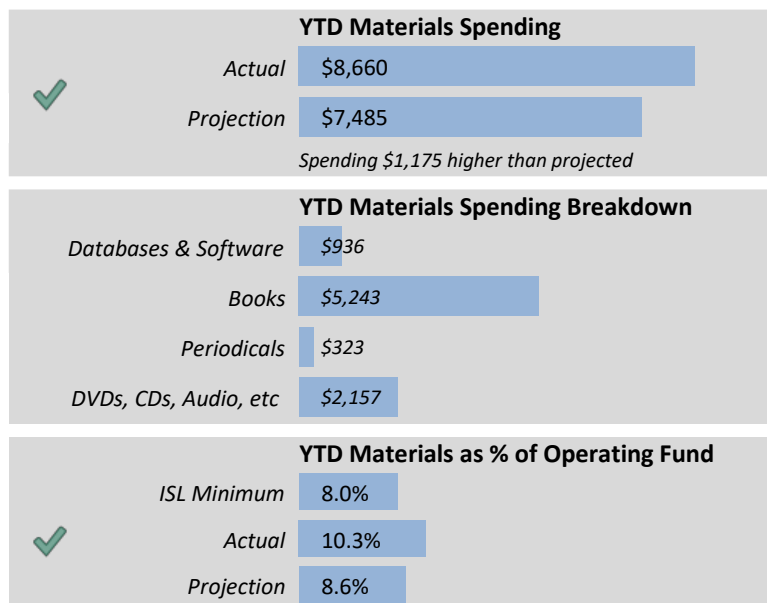
Operating Fund Projections

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



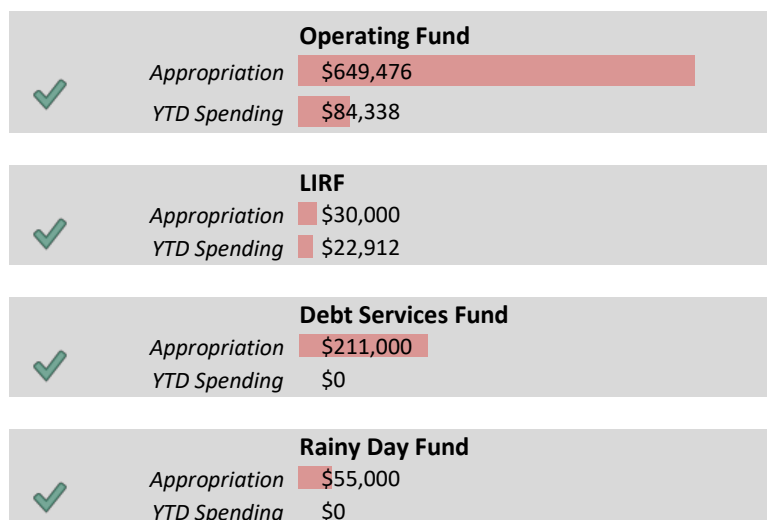
Materials Spending

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

February 2019

RECEIPTS	February				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	\$ 19,434	\$ 4,191	●	\$ 30,487	\$ 30,487	92.2%	\$ -	
CVET	\$ -	\$ -	\$ -	■	\$ -	\$ -	0.0%	\$ -	
Fines and Fees	\$ 417	\$ 285	\$ (132)	■	\$ 833	\$ 931	2.8%	\$ 97	■
Photocopy Fees	\$ 150	\$ 104	\$ (46)	■	\$ 300	\$ 195	0.6%	\$ (105)	■
Interest on Investments	\$ 333	\$ 626	\$ 293	●	\$ 667	\$ 1,357	4.1%	\$ 691	■
Reimbursements	\$ -	\$ -	\$ -	■	\$ -	\$ -	0.0%	\$ -	
Refunds	\$ -	\$ 101	\$ 101	■	\$ -	\$ 101	0.3%	\$ 101	■
Misc Receipts	\$ -	\$ -	\$ -	■	\$ -	\$ -	0.0%	\$ -	
TOTALS	\$ 16,144	\$ 20,551	\$ 4,408	●	\$ 32,287	\$ 33,072	100.0%	\$ 785	■

EXPENDITURES	February				Year-to-Date				green = favorable red = unfavorable
	Projected	Actual	Difference	√?	Projected	Actual	%	Difference	
Salary of Assistants	\$ 20,284	\$ 19,346	\$ (938)	●	\$ 39,947	\$ 38,768	46.0%	\$ (1,179)	■
Salary of Librarian	\$ 4,120	\$ 4,120	\$ 0	■	\$ 8,072	\$ 8,072	9.6%	\$ 0	
Education Reimbursement	\$ 83	\$ -	\$ (83)	■	\$ 167	\$ -	0.0%	\$ (167)	■
Employer's Contribution - Group	\$ 2,846	\$ 2,846	\$ 1	■	\$ 5,692	\$ 5,562	6.6%	\$ (130)	■
Employer's Contribution - PERF	\$ 1,588	\$ 1,588	\$ 0	■	\$ 3,147	\$ 3,147	3.7%	\$ 0	
Employer's Share - FICA	\$ 1,867	\$ 1,795	\$ (72)	■	\$ 3,674	\$ 3,583	4.2%	\$ (91)	■
Unemployment Compensation	\$ 83	\$ -	\$ (83)	■	\$ 167	\$ -	0.0%	\$ (167)	■
Office Supplies	\$ 233	\$ 72	\$ (161)	■	\$ 467	\$ 213	0.3%	\$ (253)	■
Operating Supplies	\$ 175	\$ 118	\$ (57)	■	\$ 350	\$ 428	0.5%	\$ 78	■
Other Supplies	\$ 167	\$ 111	\$ (56)	■	\$ 333	\$ 427	0.5%	\$ 94	■
Professional Services	\$ 158	\$ 532	\$ 375	●	\$ 2,940	\$ 3,449	4.1%	\$ 509	■
Professional Services - Materials	\$ 977	\$ 936	\$ (41)	■	\$ 1,018	\$ 936	1.1%	\$ (82)	■
Legal Services	\$ 83	\$ -	\$ (83)	■	\$ 167	\$ -	0.0%	\$ (167)	■
Communication & Transportation	\$ 35	\$ 42	\$ 7	■	\$ 70	\$ 105	0.1%	\$ 35	■
Postage	\$ 21	\$ -	\$ (21)	■	\$ 42	\$ 25	0.0%	\$ (16)	■
Professional Meetings	\$ 16	\$ -	\$ (16)	■	\$ 33	\$ 46	0.1%	\$ 13	■
Telephone and Internet	\$ 270	\$ 263	\$ (7)	■	\$ 540	\$ 528	0.6%	\$ (12)	■
Travel Expense	\$ 117	\$ 13	\$ (104)	■	\$ 233	\$ 47	0.1%	\$ (186)	■
Advertising Public Notices	\$ 8	\$ -	\$ (8)	■	\$ 15	\$ -	0.0%	\$ (15)	■
Insurance	\$ -	\$ -	\$ -	■	\$ -	\$ -	0.0%	\$ -	
Official Bonds	\$ -	\$ -	\$ -	■	\$ 100	\$ 100	0.1%	\$ -	
Electricity	\$ 1,732	\$ 1,674	\$ (58)	■	\$ 3,440	\$ 3,205	3.8%	\$ (235)	■
Gas	\$ 894	\$ 1,009	\$ 115	■	\$ 1,976	\$ 1,766	2.1%	\$ (210)	■
Waste Disposal	\$ 147	\$ -	\$ (147)	■	\$ 294	\$ 284	0.3%	\$ (10)	■
Water	\$ 315	\$ 293	\$ (22)	■	\$ 630	\$ 581	0.7%	\$ (49)	■
R&M Building & Structures	\$ 3,043	\$ 3,023	\$ (19)	■	\$ 5,585	\$ 4,605	5.5%	\$ (980)	■
R&M Equipment	\$ 44	\$ 35	\$ (9)	■	\$ 89	\$ 70	0.1%	\$ (19)	■
Rentals	\$ 4	\$ -	\$ (4)	■	\$ 8	\$ 20	0.0%	\$ 12	■
Dues	\$ -	\$ 30	\$ 30	■	\$ 260	\$ 30	0.0%	\$ (230)	■
Furniture and Equipment	\$ 400	\$ (420)	\$ (820)	●	\$ 800	\$ 616	0.7%	\$ (184)	■
Books	\$ 1,917	\$ 2,320	\$ 404	●	\$ 3,833	\$ 5,243	6.2%	\$ 1,410	■
Nonprinted Materials	\$ 1,233	\$ 948	\$ (285)	●	\$ 2,467	\$ 2,157	2.6%	\$ (310)	■
Periodicals and Newspapers	\$ 83	\$ 293	\$ 210	■	\$ 167	\$ 323	0.4%	\$ 157	■
TOTALS	\$ 42,943	\$ 40,989	\$ (1,954)	●	\$ 86,722	\$ 84,338	100.0%	\$ (2,383)	■

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

February 2019

Fund	Actual Spending	Internal Accounting	AP Vouchers
010 Levy Excess Fund		\$ -	\$ -
100 Operating Fund	\$ 40,989.20	\$ -	\$ 40,989.20
200 Payroll Fund		\$ 26,302.36	\$ 26,302.36
300 LIRF	\$ -	\$ -	\$ -
400 Debt Services	\$ -	\$ -	\$ -
500 General Gift Fund	\$ 2,782.19	\$ -	\$ 2,782.19
505 Children's Gift Fund	\$ 577.93	\$ -	\$ 577.93
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	\$ -	\$ -	\$ -
550 State Technology Grant Fund	\$ 394.42	\$ -	\$ 394.42
560 MCCF Grants Fund	\$ -	\$ -	\$ -
570 Indiana Humanities Grant Fund	\$ 23.75	\$ -	\$ 23.75
571 LSTA Digitization Grant Fund	\$ -	\$ -	\$ -
572 LSTA Technology Grant Fund	\$ -	\$ -	\$ -
600 Monterey Transaction Fund		\$ 45,000.00	\$ 45,000.00
800 PLAC	\$ -	\$ -	\$ -
810 Pass-Through Fund		\$ -	\$ -
900 Rainy Day Fund	\$ -	\$ -	\$ -
TOTAL	\$ 44,767.49	\$ 71,302.36	\$ 116,069.85

CUTPL Operating Fund Charts

February 2019

