MONROE COUNTY PUBLIC LIBRARY
BOARD OF TRUSTEES MEETING

Wednesday, June 15, 2016
Ellettsville Branch
5:45 p.m.

AGENDA

1. Call to Order –John Walsh, President

2. Consent Agenda – action item – Marilyn Wood
   a. Minutes of May 18, 2016 Board Meeting (page 1-3)
   b. Monthly Bills for Payment (page 4-10)
   c. Monthly Financial Report (page 11-37)
   d. Personnel Report (page 38-46)

3. Director's Monthly Report – Marilyn Wood, Director (page 47-62)

4. Old Business

   a. Meeting calendar change (page 63)

5. New Business – action items
   a. Overview of Internal Control Changes (page 64-65)

   b. Resolution to Adopt Internal Controls (page 66)

   c. Resolution on Materiality (page 67-68)

   d. Additional information for reference (page 69-169)

2. Update: Strategist for Programming and Branch Services

3. Public Comment

4. Adjournment

View the Board Packet on the Library's website:
http://mcpl.info/library-trustees/meetings

MONROE COUNTY PUBLIC LIBRARY
BOARD OF TRUSTEES MEETING
May 19, 2016
Meeting Room 1B
5:45 p.m.

Present

Board members: Kari Esarey, David Ferguson, Valerie Merriam, Melissa Pogue, Fred Risinger, John Walsh

Library staff: Michael Adams, Steven Backs, Lisa Champelli, Mary Frasier, Michael Hoerger, Tyler Lake, Gary Lettelleir, Ryan Stacy, Bara Swinson, Kyle Wickemeyer-Hardy, Marilyn Wood

Others: Tom Bunger

Call to Order

The meeting was called to order at 5:45 p.m. by Board President John Walsh.

Consent Agenda

Kari Esarey moved to approve the consent agenda; Valerie Merriam seconded her motion. After Library Director Marilyn Wood clarified specific items in the Board Packet in response to the Board's questions, the consent agenda passed unanimously.

Director's Monthly Report

Library Director Marilyn Wood presented the director's monthly report for April. Items reported and discussed included:

- The newest issue of the Library's quarterly Program Guide for June, July, and August will be available to the public on Friday.

- Baby Space, the Library's most recent new space, continues to grow in use and popularity.

- Discussion about various statistics and use of the library.

Old Business

None.

New Business

None.

Updates: Credo Reference and Children's Services

Steve Backs, Adult Audience Strategist, provided an overview of Credo Reference, a recently acquired online resource. Items discussed included:

- In response to significant changes in print reference publishing and their use, along with expanded online information-seeking behavior, the Library has adopted Credo Reference as an online reference and research platform. Credo will be rolled out and accessible June 1 via the Library's website.

- Credo offers a great starting point to any research and provides a discovery layer which compiles search results from existing digital Library resources into a single interface, saving the user time and ensuring access to our customers to high-quality information not typically available on the free internet. Using Credo will help customers dig deeper into trusted resources, including Inspire and many other databases, without the need to go to each one of them individually.

Lisa Champelli, Children's Audience Strategist, and Mary Frasier, Community Engagement Librarian, presented an update of Children's Services at the Library. Among the items they discussed:

- The goal of Children's Services is to address the literacy needs of children in Monroe County from birth through 12 years. Over 700 programs (about 75% onsite and 25% offsite) were offered to children by the Library in the past 10 months. Weekend onsite all-ages programs continue to see high attendance.

- In response to increased potential for overcrowding in the existing Learn and Play Space in the Children's Area, a new Baby Space dedicated especially to infants and their caregivers was opened in March 2016. The goals of the space are to provide an immersive early literacy environment, to foster a network among parents of infants, and to promote the practices of Every Child Ready to Read. Feedback from Baby Space users has been overwhelmingly positive thus far.

- Visits by second-graders to the Maurice Sendak exhibit and Radical Fun programs for tweens were among the past year's activities in Children's Services.

- Future plans in Children's Services include the addition of an evening storytime and an increase in drop-in "anytime" programs at the Library.

- Reflecting the popularity of the Olympic Games, the theme of the Library's 2016 Summer Reading Program is Read for the Gold. The program begins May 23.

Public Comment

None.

Adjournment

Valerie moved to adjourn, with David Ferguson seconding the motion. After unanimous agreement by the Board, John adjourned the meeting at 6:49 p.m.

MONROE COUNTY PUBLIC LIBRARY

*Check Summary Register©

May 11, 2016 to June 08, 2016

		Name	Check Date	Check Amt	
06600		**MAINSOURCE CHECKING**			
Paid Chk#	003761	ANN SEGRAVES	5/12/2016	$18.91	GRANT ST. GARDEN/CHILDREN
Paid Chk#	003762	AT&T (IL)	5/12/2016	$120.53	2 DEDICATED LINES
Paid Chk#	003763	BLACKMESH	5/12/2016	$650.00	MONTHLY MANAGED CLOUD HOSTING
Paid Chk#	003764	CARMICHAEL TRUCK &	5/12/2016	$463.62	BKM REPAIRS
Paid Chk#	003765	CENTURYLINK	5/12/2016	$19.32	LONG-DISTANCE CALLS
Paid Chk#	003766	CITY OF BLOOMINGTON UTILITIE	5/12/2016	$1,379.04	WATER & SEWER
Paid Chk#	003767	DUKE ENERGY	5/12/2016	$19,774.94	ELECTRICITY
Paid Chk#	003768	JERALD W. JAMES	5/12/2016	$600.00	TALK TO AN EXPERT/FINRA
Paid Chk#	003769	LEO B. THORBECKE	5/12/2016	$200.00	FINRA PROGRAM/APT. HUNTING
Paid Chk#	003770	MARILYN WOOD	5/12/2016	$141.00	ADOLPLI EXPENSES
Paid Chk#	003771	MIDWEST PRESORT SERVICE	5/12/2016	$295.12	POSTAGE SERVICES
Paid Chk#	003772	MR. COPY, INC.	5/12/2016	$368.55	SRP PRINTING
Paid Chk#	003773	OCLC, INC.	5/12/2016	$3,445.60	MONTHLY OCLC USAGE
Paid Chk#	003774	PEDRO MACHADO	5/12/2016	$26.65	REFUND ON LOST ITEM
Paid Chk#	003775	RICOH USA, INC.	5/12/2016	$4,002.50	JAMEX COINBILL SYSTEM
Paid Chk#	003776	SMITHVILLE COMMUNICATIONS	5/12/2016	$178.99	TELEPHONE
Paid Chk#	003777	AMERICAN UNITED LIFE INS. CO.	5/18/2016	$1,507.30	403b TSA-AUL W/H
Paid Chk#	003778	BAKER & TAYLOR BOOKS	5/18/2016	$21,143.87	BOOKS
Paid Chk#	003779	BEATRICE M. BOLSTRIDGE	5/18/2016	$24.99	REFUND ON LOST ITEM
Paid Chk#	003780	BIBLIOTHECA LLC	5/18/2016	$13,778.94	SMARTLABEL TAGS, E-BOOKS
Paid Chk#	003781	BLACKMESH	5/18/2016	$650.00	MONTHLY MANAGED CLOUD HOSTING
Paid Chk#	003782	BLACKSTONE AUDIO, INC.	5/18/2016	$244.00	NONPRINT
Paid Chk#	003783	B-TECH LLC	5/18/2016	$40.00	MTHLY WEBSERVICE FEE
Paid Chk#	003784	CENTER POINT LARGE PRINT	5/18/2016	$224.10	BOOKS
Paid Chk#	003785	CITY OF BLOOMINGTON	5/18/2016	$1,082.00	GARAGE PARKING PERMITS
Paid Chk#	003786	COMCAST	5/18/2016	$29.68	MNTHLY EQUIP. RENTAL
Paid Chk#	003787	DEMCO, INC.	5/18/2016	$260.98	CATALOGING SPLS/BOOKS & A/V
Paid Chk#	003788	DR MYCOMMERCE, INC.	5/18/2016	$185.00	BOOKS
Paid Chk#	003789	EBSCO	5/18/2016	$1,740.00	DATABASES, PERIODICALS
Paid Chk#	003790	ENVISIONWARE, INC.	5/18/2016	$2,060.20	ANNUAL MAINT./LICENSE
Paid Chk#	003791	ESTHER M. BROOKS-ASPLUND	5/18/2016	$39.95	REFUND ON THE LOST ITEM
Paid Chk#	003792	FINDAWAY WORLD, LLC	5/18/2016	$187.47	NONPRINT
Paid Chk#	003793	FREEDOM BUSINESS	5/18/2016	$427.90	PRINT CARTRIDGES
Paid Chk#	003794	GALE/CENGAGE LEARNING	5/18/2016	$1,132.81	BOOKS
Paid Chk#	003795	LIBRARY IDEAS LLC	5/18/2016	$29,716.00	DATABASES
Paid Chk#	003796	MIDWEST TAPE	5/18/2016	$17,403.57	NONPRINT, E-BOOKS
Paid Chk#	003797	MONSTER TRASH	5/18/2016	$201.02	TRASH SERVICE
Paid Chk#	003798	MOTHER HUBBARD'S	5/18/2016	$246.46	FINRA/SPLS-EATING WELL ON A BUDGET
Paid Chk#	003799	NATURE'S WAY, INC.	5/18/2016	$85.00	INTERIOR PLANTS MAINT.
Paid Chk#	003800	PENGUIN RANDOM HOUSE, LLC	5/18/2016	$1,768.70	NONPRINT
Paid Chk#	003801	RAYMOND A. WEBER	5/18/2016	$29.98	REFUND ON LOST ITEMS
Paid Chk#	003802	RECORDED BOOKS, INC.	5/18/2016	$754.00	NONPRINT
Paid Chk#	003803	RICOH USA, INC.	5/18/2016	$41.67	ADMIN COPIER ADD'L IMAGES
Paid Chk#	003804	SHOWCASES	5/18/2016	$481.68	A/V CATALOGING SPLS
Paid Chk#	003805	THOMSON REUTERS - WEST	5/18/2016	$502.44	BOOKS
Paid Chk#	003806	WESTON WOODS STUDIOS	5/18/2016	$125.20	NONPRINT
Paid Chk#	003807	ACTIVATE HEALTHCARE	5/24/2016	$4,232.43	JULY '16 CLINIC
Paid Chk#	003808	AT&T (IL)	5/24/2016	$1,028.54	PHONE SERVICE
Paid Chk#	003809	BANCTEC INC.	5/24/2016	$31.83	MNTHLY FOLDER MAINT.
Paid Chk#	003810	BUNGER & ROBERTSON, LLP	5/24/2016	$540.00	LEGAL SERVICES
Paid Chk#	003811	FREEDOM BUSINESS	5/24/2016	$98.00	PRINT CARTRIDGE
Paid Chk#	003812	MIDWEST PRESORT SERVICE	5/24/2016	$259.45	POSTAGE SERVICE
Paid Chk#	003813	NICOLE L. BAILEY	5/24/2016	$20.00	REFUND ON LOST ITEM
Paid Chk#	003814	PAULA J. CHAMBERS	5/24/2016	$550.00	FD/CHILD/SRP PERFORMANCE

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May 11, 2016 to June 08, 2016

		Name	Check Date	Check Amt	
Paid Chk#	003815	RICOH USA, INC.	5/24/2016	$114.90	VITAL ADD'L COPIER IMAGES
Paid Chk#	003816	SAM'S CLUB/SYNCHRONY BANK	5/24/2016	$438.22	MEMBERSHIP & SPLS
Paid Chk#	003817	TASC	5/24/2016	$617.48	COBRA & FSA 3RD QTR. '16 FEES
Paid Chk#	003818	VECTREN ENERGY DELIVERY	5/24/2016	$47.14	NATURAL GAS
Paid Chk#	003819	WFHB	5/24/2016	$3,000.00	2ND QTR '16 WFHB/CATS NEWS PROGRAM
Paid Chk#	003820	ADP, INC.	6/2/2016	$663.31	BACKGROUND CHECKS
Paid Chk#	003821	AFSCME COUNCIL 62	6/2/2016	$995.24	UNION DUES
Paid Chk#	003822	AMERICAN UNITED LIFE INS. CO.	6/2/2016	$1,507.30	403b TSA-AUL W/H
Paid Chk#	003823	AT&T MOBILITY	6/2/2016	$382.19	CELL PHONES
Paid Chk#	003824	BAKER & TAYLOR BOOKS	6/2/2016	$13,189.98	BOOKS
Paid Chk#	003825	BLACKSTONE AUDIO, INC.	6/2/2016	$150.00	NONPRINT
Paid Chk#	003826	CARMINPARKER, P.C.	6/2/2016	$100.00	GARNISHMENT W/H
Paid Chk#	003827	CR RYAN	6/2/2016	$650.00	FD/CHILD MAGIC PROGRAMS
Paid Chk#	003828	CHRIS JACKSON	6/2/2016	$64.81	FUEL FOR BKM
Paid Chk#	003829	CHRISTINE C. KUHL	6/2/2016	$28.50	REFUND ON LOST ITEM
Paid Chk#	003830	CINTAS CORPORATION	6/2/2016	$324.83	FIRST AID SPLS
Paid Chk#	003831	CITY DIRECTORIES	6/2/2016	$1,185.00	BOOKS
Paid Chk#	003832	DEMCO, INC.	6/2/2016	$44.31	DISPLAY ITEMS
Paid Chk#	003833	DUKE ENERGY	6/2/2016	$1,213.90	ELECTRICITY
Paid Chk#	003834	ELLETTSVILLE UTILITIES	6/2/2016	$256.63	WATER & SEWER
Paid Chk#	003835	FINDAWAY WORLD, LLC	6/2/2016	$66.74	NONPRINT
Paid Chk#	003836	FREEDOM BUSINESS	6/2/2016	$540.94	CARTRIDGES, INK JET PAPER
Paid Chk#	003837	GALE/CENGAGE LEARNING	6/2/2016	$1,147.75	BOOKS
Paid Chk#	003838	GUITAR PLAYER	6/2/2016	$23.99	PERIODICALS
Paid Chk#	003839	HFI MECHANICAL CONTRACTOR	6/2/2016	$996.45	BLDG SPLS
Paid Chk#	003840	LEGAL SHIELD	6/2/2016	$149.96	LEGAL/IDENITY THEFT W/H
Paid Chk#	003841	METROPOLITAN PRINTING	6/2/2016	$1,210.00	CHILDREN'S SRP BROCHURES
Paid Chk#	003842	MIDWEST PRESORT SERVICE	6/2/2016	$294.39	POSTAGE SERVICES
Paid Chk#	003843	MIDWEST TAPE	6/2/2016	$8,794.91	NONPRINT
Paid Chk#	003844	NATHAN JOCHUM	6/2/2016	$143.52	HOTEL, MILEAGE/ASS. DIR. APPLICANT
Paid Chk#	003845	NETWORK SERVICES COMPANY	6/2/2016	$1,421.84	CLEANING SPLS
Paid Chk#	003846	NOLAN'S LAWN CARE SERVICE	6/2/2016	$952.30	LAWN CARE
Paid Chk#	003847	NOVEL DATA LLC	6/2/2016	$55.00	DATABASES
Paid Chk#	003848	PENGUIN RANDOM HOUSE, LLC	6/2/2016	$195.75	NONPRINT
Paid Chk#	003849	POSTMASTER	6/2/2016	$1,000.00	BULK MAILING POSTAGE
Paid Chk#	003850	B,B & C POW PEST CONTROL,	6/2/2016	$55.00	PEST CONTROL
Paid Chk#	003851	QUILL CORPORATION	6/2/2016	$256.43	OFFICE SPLS
Paid Chk#	003852	RICOH USA, INC.	6/2/2016	$66.16	ADMIN COPIER MNTHLY RENTAL
Paid Chk#	003853	STEPHANIE HOLMAN	6/2/2016	$98.41	ELL. CHILDREN'S SPLS
Paid Chk#	003854	STR BUILDING RESOURCES LLC	6/2/2016	$1,800.00	WALL SURVEY
Paid Chk#	003855	SUPERIOR LAMP, INC.	6/2/2016	$255.10	LIGHTING
Paid Chk#	003856	SYNCHRONY BANK/AMAZON	6/2/2016	$2,924.45	BOOKS, NONPRINT
Paid Chk#	003857	TRI-STATE BEARING	6/2/2016	$12.98	BLDG SPLS
Paid Chk#	003858	UNITED LABORTORIES	6/2/2016	$1,144.66	CLEANING SPLS
Paid Chk#	003859	UNITED STATES TREASURY	6/2/2016	$76.00	GARNISHMENT W/H
Paid Chk#	003860	UNITED WAY	6/2/2016	$54.00	UNITED WAY W/H
Paid Chk#	003861	AMERICAN HERITAGE LIFE INS.	6/7/2016	$347.28	MAY '16 OTHER INSURANCES W/H
Paid Chk#	003862	BETHANY TERRY	6/7/2016	$19.15	VITAL SPLS/GENERAL
Paid Chk#	003863	CINTAS CORPORATION	6/7/2016	$550.00	CPR/AED COURSE
Paid Chk#	003864	DARCI HAWXHURST	6/7/2016	$76.00	VITAL/TUTOR TRAINING
Paid Chk#	003865	EXACTHIRE	6/7/2016	$405.00	QTRLY SERVICES
Paid Chk#	003866	GUARDIAN LIFE INS. CO.	6/7/2016	$7,995.93	JUNE '16 DENTAL, VISION, STD & LIFE INS.
Paid Chk#	003867	HP PRODUCTS	6/7/2016	$24.01	BLDG SPLS
Paid Chk#	003868	JAMES R. SCHELLHAMMER	6/7/2016	$44.99	REFUND ON LOST ITEM
Paid Chk#	003869	MIDWEST PRESORT SERVICE	6/7/2016	$225.74	POSTAGE SERVICES

MONROE COUNTY PUBLIC LIBRARY

*Check Summary Register©

May 11, 2016 to June 08, 2016

		Name	Check Date	Check Amt	
Paid Chk#	003870	B,B & C POW PEST CONTROL,	6/7/2016	$40.00	PEST CONTROL
Paid Chk#	003871	PUI SIN TANG	6/7/2016	$55.00	TRANSLATION PROJECT/FINRA
Paid Chk#	003872	PYGMALION' S ART SUPPLIES	6/7/2016	$5.12	CHILDREN'S SPLS/LITTLE MAKERS
Paid Chk#	003873	SIHO INSURANCE SERVICES	6/7/2016	$44,219.60	JUNE '16 HEALTH INS.
Paid Chk#	003874	SMITHVILLE COMMUNICATIONS	6/7/2016	$1,776.00	MONTHLY INTERNET SERVICE
Paid Chk#	003875	SPECTRUM STUDIO, INC.	6/7/2016	$551.00	SENDAK EXHIBIT PHOTOS
Paid Chk#	003876	STR BUILDING RESOURCES LLC	6/7/2016	$900.00	ROOF SURVEY
Paid Chk#	003877	VECTREN ENERGY DELIVERY	6/7/2016	$51.65	NATURAL GAS
Paid Chk#	003878	WELLS FARGO VENDOR	6/7/2016	$50.93	VITAL COPIER RENTAL
Paid Chk#	003879	CHASE CARD SERVICES	6/8/2016	$16,441.99	VARIOUS
Paid Chk#	003880	DEMCO, INC.	6/8/2016	$46.37	SIGN HOLDERS
Paid Chk#	003881	FREEDOM BUSINESS	6/8/2016	$74.95	BLACK TONER
Paid Chk#	003882	JENNIFER KELLAMS	6/8/2016	$8.00	KNEELING PADS
Paid Chk#	003883	KATHY STARKS-DYER	6/8/2016	$65.92	CHILDRENS PROGRAM SPLS
Paid Chk#	003884	MARY FRASIER	6/8/2016	$27.86	CHILDRENS PROGRAM SPLS
Paid Chk#	003885	MCCSC-TRANSPORTATION	6/8/2016	$59.88	CHILDREN/PROGRAM TRANSPORTATION
Paid Chk#	003886	ROBIN J. GAUTHEY	6/8/2016	$64.99	REFUND ON LOST ITEM
Paid Chk#	003887	SMITHVILLE COMMUNICATIONS	6/8/2016	$178.99	PHONE SERVICE
Paid Chk#	003888	T & H KEITH INC.	6/8/2016	$1,250.00	REDO DOOR FRAMES & INSTALL DOORS
Paid Chk#	003889	U.S. TOY CO/CONSTRUCTIVE	6/8/2016	$569.98	LEARN & PLAY SPACE TOYS
			Total Checks	$259,396.73	

MONROE COUNTY PUBLIC LIBRARY
CHECKING ACCOUNTS
05/11/16 - 06/08/16

MainSource Checking Account/Check Register Total	$259,396.73

Add: Electronic Withdrawals

Merchant Services-Monthly Credit Card Fees (June '16)	622.50
MainSource Checking-Monthly Service Charge (June '16)	35.00
MainSource Checking-ACH Block Charge (May '16)	20.00
German-American Bank-Merchant Fees (June '16)	0.00
German-American Bank-TSYS Fees/new system (June '16)	186.43

Add: Payrolls

Vouchers 05/13/16 Payroll (ECI)	124,568.92
Electronic transfer (ECI) employee/employer taxes	47,691.26
Electronic transfer (ECI) employee "HSA"	2,613.96
Electronic PERF pymt. 05/13/16	19,033.44
Electronic transfer 05/00/16 (TASC) employee/employer "FSA"	248.46
Vouchers 05/27/16 Payroll (ECI)	123,502.27
Electronic transfer (ECI) employee/employer taxes	46,982.63
Electronic transfer (ECI) employee "HSA"	2,613.96
Electronic PERF pymt. 06/01/16	18,774.59
Electronic transfer 06/01/16 (TASC) employee/employer "FSA"	248.46

TOTAL OF A/P AND PAYROLL CHECK REGISTERS	$646,538.61

Prescribed by State Board of Account   June 2016   Library Form No. 4(Rev 1984)

ACCOUNTS PAYABLE VOUCHER

MONROE COUNTY PUBLIC LIBRARY*Address Line 1*303 E KIRKWOOD AVENUE*BLOOMINGTON, IN 47408

Payee			Claim 28362
CHASE CARD SERVICES		Purchase Order No. 0	
		Terms	
CARDMEMBER SERVICE		Date Due	
PALATINE, IL 60094-4014			

Invoice Date	Invoice Number	Description (or note attached Invoice(s) or bill(s))	Amount
4/25/2016		E019-011-21350 MICHAELS/CHILD PROGRAM SPLS	$15.76
4/28/2016		E019-011-21350 AMAZON/CHILD PROGRAM SPLS	$13.73
4/28/2016		E019-011-21350 AMAZON/CHILD PROGRAM SPLS	$35.40
5/6/2016		E019-011-21350 ITUNES/CHILD PROGRAM SPLS	$3.20
5/10/2016		E019-011-21350 HOBBY-LOBBY/CHILD PROGRAM SPLS	$40.54
5/10/2016		E019-025-32300 UNITED/FLIGHT TO ALA CONF.	$337.20
5/10/2016		E019-025-32400 ALA/CONFERENCE FEES	$285.00
5/19/2016		E019-011-21350 HOBBY-LOBBY/CHILD PROGRAM SPLS	$30.91
4/28/2016		E001-019-31500 WUNDERKINDER/MNTHLY FEE	$24.95
4/30/2016		E001-007-33200 MAILCHIMP/ENEWSLETTER SERVICE	$45.00
5/2/2016		E001-007-21400 PRINTING SVC/PALM & RACK CARDS	$252.55
5/2/2016		E028-010-21350 PRINTING SVC/FOLDER STICKERS/IT'S YOUR MONEY	$81.82
5/3/2016		E019-011-21350 PRINTING SVC/SRP INTERACTIVE MAP-WALL CLING	$195.07
5/9/2016		E001-004-21300 NAME BADGE/STAFF NAME TAG SPLS	$166.38
5/11/2016		E001-019-31500 HOOTSUITE/MONTHLY MEDIA FEE	$9.99
5/10/2016		E001-018-45100 ALA/SALES TAX REFUND	($12.60)
5/4/2016		E001-018-45300 LIFE IS MY MOVIE/NONPRINT	$29.94
5/18/2016		E001-018-45300 BEST FRIENDS ANIMAL/NONPRINT	$30.55
5/18/2016		E001-018-45300 JASONWILBER/NONPRINT	$20.00
5/3/2016		E001-015-22200 EXXONMOBILE/REFUND	($0.33)
5/17/2016		E001-015-22200 VILLAGE PANTRY/REFUND	($0.22)
4/26/2016		E001-015-22200 CIRCLE S/FUEL	$62.76
4/29/2016		E001-015-22200 EXXONMOBILE/FUEL	$33.25
5/2/2016		E001-015-22200 CIRCLE S/FUEL	$38.81
5/9/2016		E001-015-22200 CIRCLE S/FUEL	$43.29
5/13/2016		E001-015-22200 VILLAGE PANTRY/FUEL	$22.25
5/16/2016		E001-015-22200 CIRCLE S/FUEL	$46.75
4/24/2016		E019-010-21350 OWL SQUARE/ADULT SRP SPLS	$76.08
4/27/2016		E028-010-21350 BLGFDS/FINRA PROGRAM SPLS	$16.40
4/29/2016		E019-010-21350 AMAZON/ADULT SRP SPLS	$27.42
4/30/2016		E019-010-21350 KROGER/ADULT BOOKS PLUS SPLS	$8.91
5/5/2016		E019-010-21350 AMAZON/ADULT SPLS	$4.90
5/11/2016		E019-010-21350 AMAZON/ADULT SPLS	$96.00
5/9/2016		E019-010-21350 OWL SQUARE/ADULT SPLS	$54.80
5/18/2016		E019-010-21350 KROGER/ELL. BOOK CLUB SPLS	$23.85
5/20/2016		E019-010-21350 AMAZON/ADULT SPLS	$30.49
4/20/2016		R001-024-03600 MCPL/TESTING CC TERMINALS	$0.50
4/20/2016		R001-024-03600 MCPL/TESTING CC TERMINALS	$0.75
4/22/2016		R001-024-03600 MCPL/TESTING CC TERMINALS	$1.00

4/22/2016		R001-024-03600 MCPL/TESTING CC TERMINALS	$0.50
4/29/2016		E029-019-44650 METAGEEK/SOFTWARE	$19.99
5/6/2016		E001-007-21400 PRINTING SVCS/ SUMMER PROGRAM GUIDES	$3,544.47
5/7/2016		R001-024-03600 MCPL/TESTING CC TERMINALS	$0.50
5/7/2016		R001-024-03600 MCPL/TESTING CC TERMINALS	$0.25
5/13/2016		E001-018-45100 HOT SPOTS SET-UP CHARGE	$126.00
5/16/2016		R001-024-03600 MCPL/TESTING CC TERMINALS	$1.00
5/16/2016		E020-016-31500 DREAMHOST/MONTHLY CATS WEB FEE	$50.00
5/21/2016		E001-018-45100 MOBLEBEACON/HOT SPOTS	$1,200.00
5/21/2016		E001-018-45100 MOBLEBEACON/HOT SPOTS	$120.00
5/5/2016		E019-001-32300 HALLS GAS HOUSE/ADOLPLI GAS	$30.92
5/6/2016		E019-001-32300 MARRIOTT BISTRO/ADOLPLI FOOD	$13.61
5/7/2016		E019-001-32300 COURTYARD/ADOLPHI HOTEL	$132.26
4/28/2016		E001-026-23000 AMAZON/IT SPLS FOR TDC	$158.19
4/29/2016		E019-026-21350 MICHEALS/TEEN SPLS	$13.75
4/29/2016		E001-026-23000 AMAZON/IT SPLS FOR TDC	$15.47
4/29/2016		E019-026-21350 KROGER/TEEN SPLS	$4.68
5/11/2016		E019-026-21350 AVERS/TEEN FOOD	$25.39
5/16/2016		E019-026-21350 KROGER/TEEN FOOD	$70.00
5/16/2016		E019-026-21350 CVS/TEEN SPLS	$16.01
5/18/2016		E019-026-21350 CVS/TEEN SPLS	$4.88
5/18/2016		E001-026-32600 USPS/FREIGHT	$27.55
5/20/2016		E007-026-44100 PICTUREFRAMES/"START-UP" ARTWORK	$315.69
5/20/2016		E007-026-44100 SOCIETY6/"START-UP" ARTWORK	$68.20
4/25/2016		E001-006-33100 BLACKCAUCUS/ASS. DIR. AD	$150.00
5/6/2016		E001-004-32200 USPS/POSTAGE FOR HR LETTERS	$6.47
5/6/2016		E019-006-21350 BLGTN SANDWICH/UNION TRAINING FOOD	$71.57
5/10/2016		E001-008-22200 SPEEDWAY/FUEL	$40.00
5/10/2016		E001-004-32200 USPS/POSTAGE FOR HR LETTERS	$26.34
5/11/2016		E001-004-21300 UMX/NAME TAG SPLS	$301.81
5/13/2016		E016-011-21350 KROGER/GRANT ST. GARDEN SPLS	$27.94
5/13/2016		E019-011-21350 MAY'S GREENHOUSE/CHILD FLOWERS	$173.14
5/16/2016		E001-004-32200 USPS/POSTAGE HR LETTERS	$68.85
5/19/2016		E001-004-32200 USPS/POSTAGE FOR HR LETTERS	$40.15
5/10/2016		E016-026-21350 MICROSOFT/REFUND	($11.24)
5/13/2016		E016-026-21350 AMAZON/REFUND	($3.86)
4/26/2016		E001-008-22200 CIRCLE S/FUEL	$61.80
5/2/2016		E001-005-31700 PAYPAL/MONTHLY CC FEE	$59.95
5/9/2016		E029-005-44602 JAMEX/COPIER NETPADS SET-UP	$1,224.00
5/9/2016		E016-026-21350 AMAZON/ERROR-ITEM CANCELED	$3.86
5/9/2016		E016-026-21350 AMAZON/JDAI ACTIVITY SPLS	$259.98
5/9/2016		E016-026-21350 PUSHER LABS/JDAI ACTIVITY SPLS	$179.99
5/9/2016		E016-026-21350 AMAZON/JDAI ACTIVITY SPLS	$61.59
5/9/2016		E016-026-21350 MICROSOFT/JDAI ACTIVITY SPLS	$160.48
5/9/2016		E016-026-21350 AMAZON/JDAI ACTIVITY SPLS	$212.49
5/10/2016		E016-026-21350 AMX/JDAI ACTIVITY SPLS	$43.01
5/10/2016		E016-026-44100 SCHOOLSIN/JDAI-LAB TABLE	$668.76
5/10/2016		E016-026-21350 SPARKFUN/JDAI ACTIVITY SPLS	$149.90
5/10/2016		E016-026-44600 MAKERFARM/JDAI-3D PRINTER	$1,158.43
5/11/2016		E016-026-21350 AMAZON/JDAI ACTIVITY SPLS	$59.72
5/11/2016		E016-026-21350 AMAZON/JDAI ACTIVITY	$1,761.96
5/12/2016		E016-026-21350 AMAZON/JDAI ACTIVITY SPLS	$113.20
5/11/2016		E016-026-21350 AMAZON/JDAI ACTIVITY SPLS	$199.75
5/13/2016		E016-026-21350 AMAZON/JDAI ACTIVITY SPLS	$23.24

5/20/2016	E016-026-21350 LEGO/JDAI ACTIVITY SPLS		$996.35
		Total	$16,441.99

VOUCHER NO. 28362   WARRANT NO. 3879

CHASE CARD SERVICES

$ $16,441.99

ON ACCOUNT OF APPROPRIATION FO

COST DITRIBUTION LEDGER CLASSIFICATION
IF CLAIM PAID MOTOR VEHICLE HIGHWAY FUND

Acct. No.	Account Title	Amount
	E019-011-21350	$15.76
	E019-011-21350	$13.73
	E019-011-21350	$35.40
	E019-011-21350	$3.20
	E019-011-21350	$40.54
	E019-025-32300	$337.20
	E019-025-32400	$285.00
	E019-011-21350	$30.91
	E001-019-31500	$24.95
	E001-007-33200	$45.00
	E001-007-21400	$252.55
	E028-010-21350	$81.82
	E019-011-21350	$195.07
	E001-004-21300	$166.38
	E001-019-31500	$9.99
	E001-018-45100	($12.60)
	E001-018-45300	$29.94
	E001-018-45300	$30.55
	E001-018-45300	$20.00
	E001-015-22200	($0.33)
	E001-015-22200	($0.22)
	E001-015-22200	$62.76
	E001-015-22200	$33.25
	E001-015-22200	$38.81
	E001-015-22200	$43.29
	E001-015-22200	$22.25
	E001-015-22200	$46.75
	E019-010-21350	$76.08
	E028-010-21350	$16.40
	E019-010-21350	$27.42
	E019-010-21350	$8.91
	E019-010-21350	$4.90
	E019-010-21350	$96.00

ALLOWED

IN THE SUM OF $ $16,441.99

_____
Board/Council Member

Financial Report Comments

Reports as of 05-31-16

Board Meeting Date 06/15/16

Monthly Budget Report:

The following table compares the actual percentage of the budget used so far in the major expense categories this year compared to the guideline which is 41.7% after five months.

	% Spending Guideline	Actual % Spending
	May 31, 2016	
Wages and Benefits	41.7%	40.0%
Supplies	41.7%	30.2%
Other Services & Charges	41.7%	34.2%
Capital Outlay	41.7%	38.5%
Total Operating Expenditures	41.7%	38.5%

Wages and Benefits – There were 2 paydays in May compared to 3 pays in May of last year.

MONROE COUNTY PUBLIC LIBRARY
MONTHLY SUMMARY OF BUDGET CATEGORIES
AS OF MAY 31, 2016
FIVE MONTHS = 41.7%

	2016 MAY	2015 MAY	2016 Y-T-D ACTUAL	2016 BUDGET	2015 Y-T-D ACTUAL	2016 Y-T-D BUDGET REMAINING	2016 % OF BUDGET USED	2016 % OF BUDGET REMAINING
PERSONNEL SERVICES								
SALARIES	302,923.53	446,746.86	1,693,644.74	4,073,258.71	1,646,528.70	2,379,613.97	41.6%	58.4%
EMPLOYEE BENEFITS	97,972.46	123,230.32	553,908.86	1,528,025.18	519,880.00	974,116.32	36.2%	63.8%
OTHER WAGES	0.00	0.00	0.00	15,000.00	0.00	15,000.00	0.0%	100.0%
TOTAL PERSONNEL SERVICES	400,895.99	569,977.18	2,247,553.60	5,616,283.89	2,166,408.70	3,368,730.29	40.0%	60.0%
SUPPLIES								
OFFICE SUPPLIES	2,150.12	1,235.62	17,557.21	58,400.00	14,210.68	40,842.79	30.1%	69.9%
OPERATING SUPPLIES	11,277.53	13,392.77	35,854.53	120,300.00	35,648.88	84,445.47	29.8%	70.2%
REPAIR & MAINT. SUPPLIES	1,044.39	1,678.22	8,571.38	26,400.00	7,834.77	17,828.62	32.5%	67.5%
TOTAL SUPPLIES	14,472.04	16,306.61	61,983.12	205,100.00	57,694.33	143,116.88	30.2%	69.8%
OTHER SERVICES & CHARGES								
PROFESSIONAL SERVICES	13,779.13	15,131.85	95,665.53	370,100.00	86,301.39	274,434.47	25.8%	74.2%
COMMUNICATION & TRANSPORTATION	2,274.73	2,848.15	14,047.60	86,600.00	18,027.88	72,552.40	16.2%	83.8%
PRINTING & ADVERTISING	413.55	15.43	1,042.94	7,350.00	538.92	6,307.06	14.2%	85.8%
INSURANCE	-2,373.00	0.00	72,163.00	77,600.00	72,135.00	5,437.00	93.0%	7.0%
UTILITIES	22,828.42	28,281.16	119,070.49	386,050.00	130,975.68	266,979.51	30.8%	69.2%
REPAIR & MAINTENANCE	3,223.02	229.00	18,649.69	55,500.00	17,757.49	36,850.31	33.6%	66.4%
RENTALS	763.26	877.30	3,434.08	36,600.00	1,089.37	33,165.92	9.4%	90.6%
ELECTRONIC SERVICES	41,720.51	48,949.28	110,915.86	320,000.00	79,593.50	209,084.14	34.7%	65.3%
OTHER CHARGES	24,833.33	17,083.33	129,703.20	311,000.00	92,046.32	181,296.80	41.7%	58.3%
TOTAL OTHER SERVICES & CHARGES	107,462.95	113,415.50	564,692.39	1,650,800.00	498,465.55	1,086,107.61	34.2%	65.8%
CAPITAL OUTLAY								
FURNITURE & EQUIPMENT	0.00	0.00	3,865.82	35,000.00	16,840.70	31,134.18	11.0%	89.0%
OTHER CAPITAL OUTLAY	69,260.04	82,680.03	374,703.43	948,700.00	426,849.32	573,996.57	39.5%	60.5%
TOTAL CAPITAL OUTLAY	69,260.04	82,680.03	378,569.25	983,700.00	443,690.02	605,130.75	38.5%	61.5%
TOTAL OPERATING EXPENDITURES	592,091.02	782,379.32	3,252,798.36	8,455,883.89	3,166,258.60	5,203,085.53	38.5%	61.5%

2015 BUDGET	8,246,029.92
% USED IN 2015	38.4%

	2016 MAY	2015 MAY	2016 Y-T-D ACTUAL	2016 BUDGET	2015 Y-T-D ACTUAL	2016 Y-T-D BUDGET REMAINING	2016 % OF BUDGET USED	2016 % OF BUDGET REMAINING
PERSONNEL SERVICES (1000'S)								
SALARIES								
1120 ADMINISTRATION/DIRECTORS	7,655.54	11,192.32	42,105.47	180,540.00	67,300.63	138,434.53	23.3%	76.7%
1130 MANAGERS/ASST. MANAGERS	77,897.38	114,384.52	443,068.65	1,052,556.87	314,671.04	609,488.22	42.1%	57.9%
1140 LIBRARIANS, EXPERTS	75,525.82	112,300.34	414,891.68	1,004,405.22	489,368.51	589,513.54	41.3%	58.7%
1150 SPECIALISTS	14,439.32	21,657.09	80,064.13	205,078.14	261,045.21	125,014.01	39.0%	61.0%
1160 ASSISTANTS/PARAPROFESSIONALS	52,912.13	77,184.79	297,649.66	706,002.18	218,264.30	408,352.52	42.2%	57.8%
1170 TECH/OPERATORS/SECRETARIES	4,500.02	6,416.01	24,783.24	56,686.50	72,937.56	31,903.26	43.7%	56.3%
1190 BUILDING SERVICES/MAINTENANCE	11,933.22	15,589.61	66,445.70	137,100.44	134,919.27	70,654.74	48.5%	51.5%
1200 BUILDING SERVICES/SECURITY	8,218.82	13,104.80	44,868.89	113,915.64	13,104.80	69,046.75	39.4%	60.6%
1280 PRODUCTION ASSISTANTS	1,335.22	2,091.84	7,386.69	32,765.46	2,091.84	25,378.77	22.5%	77.5%
1290 INFORMATION ASST/MATERIAL/SUPPORT	32,371.66	51,824.13	175,293.82	456,228.66	51,824.13	280,934.84	38.4%	61.6%
1300 SUPPORT/MATERIAL HANDLERS	14,928.24	19,280.67	90,439.77	112,831.38	19,280.67	22,391.61	80.2%	19.8%
1320 TECHNICIANS	1,206.16	1,720.74	6,647.04	15,148.22	1,720.74	8,501.18	43.9%	56.1%
TOTAL SALARIES	302,923.53	446,746.86	1,693,644.74	4,073,258.71	1,646,528.70	2,379,613.97	41.6%	58.4%
EMPLOYEE BENEFITS								
EMPLOYEE BENEFITS								
1210 EMPLOYER CONTRIBUTION/FICA	18,036.23	26,674.83	100,885.42	250,062.64	98,243.85	149,177.22	40.3%	59.7%
1220 UNEMPLOYMENT CONPENSATION	0.00	0.00	0.00	10,000.00	0.00	10,000.00	0.0%	100.0%
1230 EMPLOYER CONTRIBUTION/PERF	27,256.88	27,197.19	136,885.81	373,925.31	140,203.36	237,039.50	36.6%	63.4%
1235 EMPLOYEE/PERF	7,300.92	7,284.98	36,996.17	100,158.59	37,920.10	63,162.42	36.9%	63.1%
1240 EMPLOYER CONT/INSURANCE	41,160.26	55,834.85	253,098.75	735,396.22	220,536.32	482,297.47	34.4%	65.6%
1245 EMPLOYER INS/FSA	0.00	0.00	2,300.25	0.00	0.00	-2,300.25	#DIV/0!	#DIV/0!
1250 EMPLOYER CONT/MEDICARE	4,218.17	6,238.47	23,742.46	58,482.42	22,976.37	34,739.96	40.6%	59.4%
TOTAL EMPLOYEE BENEFITS	97,972.46	123,230.32	553,908.86	1,528,025.18	519,880.00	974,116.32	36.2%	63.8%
OTHER WAGES								
1310 WORKSTUDY	0.00	0.00	0.00	5,000.00	0.00	5,000.00	0.0%	100.0%
1180 TEMPORARY STAFF	0.00	0.00	0.00	10,000.00	0.00	10,000.00	0.0%	100.0%
TOTAL OTHER WAGES	0.00	0.00	0.00	15,000.00	0.00	15,000.00	0.0%	100.0%
TOTAL PERSONNEL SERVICES	400,895.99	569,977.18	2,247,553.60	5,616,283.89	2,166,408.70	3,368,730.29	40.0%	60.0%
SUPPLIES (2000'S)								
OFFICE SUPPLIES								
2110 OFFICIAL RECORDS	0.00	0.00	0.00	1,100.00	0.00	1,100.00	0.0%	100.0%
2120 STATIONERY & PRINTING	0.00	0.00	138.25	900.00	68.00	761.75	15.4%	84.6%
2130 OFFICE SUPPLIES	105.22	35.34	2,506.86	13,200.00	2,505.24	10,693.14	19.0%	81.0%
2135 GENERAL SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!	#DIV/0!
2140 DUPLICATING	1,805.90	1,200.28	14,553.13	43,200.00	11,637.44	28,646.87	33.7%	66.3%
21600 PUBLIC USE SUPPLIES	239.00	0.00	358.97	0.00	0.00	-358.97	#DIV/0!	#DIV/0!
2150 PROMOTIONAL MATERIALS	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!	#DIV/0!
TOTAL OFFICE SUPPLIES	2,150.12	1,235.62	17,557.21	58,400.00	14,210.68	40,842.79	30.1%	69.9%

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MONROE COUNTY PUBLIC LIBRARY
MONTHLY BUDGET REPORT
AS OF MAY 31, 2016

	2016 MAY	2015 MAY	2016 Y-T-D ACTUAL	2016 BUDGET	2015 Y-T-D ACTUAL	2016 Y-T-D BUDGET REMAINING	2016 % OF BUDGET USED	2016 % OF BUDGET REMAINING
OPERATING SUPPLIES								
2210 CLEANING SUPPLIES	0.00	2,993.71	10,116.17	42,200.00	16,159.36	32,083.83	24.0%	76.0%
2220 FUEL, OIL, & LUBRICANTS	290.44	475.04	1,452.41	10,500.00	2,089.74	9,047.59	13.8%	86.2%
2230 CATALOGING SUPPLIES-BOOKS	177.08	2,502.83	1,800.72	7,000.00	2,680.22	5,199.28	25.7%	74.3%
2240 A/V SUPPLIES-CATALOGING	1,090.01	915.84	2,559.97	9,200.00	1,389.79	6,640.03	27.8%	72.2%
2250 CIRCULATION SUPPLIES	9,720.00	0.00	13,974.39	32,500.00	5,442.24	18,525.61	43.0%	57.0%
2260 LIGHT BULBS	0.00	4,481.85	3,871.77	10,000.00	4,948.35	6,128.23	38.7%	61.3%
2280 UNIFORMS	0.00	927.70	1,646.82	1,900.00	1,352.01	253.18	86.7%	13.3%
2290 DISPLAY/EXHIBIT SUPPLIES	0.00	1,095.80	432.28	7,000.00	1,587.17	6,567.72	6.2%	93.8%
TOTAL OPERATING SUPPLIES	11,277.53	13,392.77	35,854.53	120,300.00	35,648.88	84,445.47	29.8%	70.2%
REPAIR & MAINTENANCE SUPPLIES								
2300 IT SUPPLIES	449.66	428.62	1,108.11	5,000.00	1,952.85	3,891.89	22.2%	77.8%
2310 BUILDING MATERIALS & SUPPLIES	594.73	1,136.19	7,199.46	21,000.00	5,768.51	13,800.54	34.3%	65.7%
2320 PAINT & PAINTING SUPPLIES	0.00	113.41	263.81	400.00	113.41	136.19	66.0%	34.0%
2340 OTHER REPAIR & BINDING	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!	#DIV/0!
TOTAL REPAIR & MAINTENANCE SUPPLIES	1,044.39	1,678.22	8,571.38	26,400.00	7,834.77	17,828.62	32.5%	67.5%
TOTAL SUPPLIES	14,472.04	16,306.61	61,983.12	205,100.00	57,694.33	143,116.88	30.2%	69.8%
OTHER SERVICES/CHARGES (3000'S)								
PROFESSIONAL SERVICES								
3004 MISC. UNAPPROPRIATED	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!	#DIV/0!
3110 CONSULTING SERVICES	0.00	0.00	772.50	11,000.00	1,593.75	10,227.50	7.0%	93.0%
3120 ENGINEERING/ARCHITECTURAL	0.00	0.00	0.00	10,000.00	0.00	10,000.00	0.0%	100.0%
3130 LEGAL SERVICES	540.00	846.82	2,764.87	15,000.00	3,256.82	12,235.13	18.4%	81.6%
3140 BUILDING SERVICES	366.02	874.18	10,378.10	40,000.00	14,059.38	29,621.90	25.9%	74.1%
3150 MAINTENANCE CONTRACTS	4,912.53	2,894.33	31,930.37	155,600.00	18,169.14	123,669.63	20.5%	79.5%
3160 COMPUTER SERVICES (OCLC)	5,221.60	5,148.67	26,107.49	70,500.00	26,358.86	44,392.51	37.0%	63.0%
3170 ADMIN/ACCOUNTING SERVICES	1,673.93	3,953.75	17,867.85	47,000.00	16,141.99	29,132.15	38.0%	62.0%
3175 COLLECTION AGENCY SERVICES	1,065.05	1,414.10	5,844.35	21,000.00	6,721.45	15,155.65	27.8%	72.2%
TOTAL PROFESSIONAL SERVICES	13,779.13	15,131.85	95,665.53	370,100.00	86,301.39	274,434.47	25.8%	74.2%
COMMUNICATION & TRANSPORTATION								
3210 TELEPHONE	1,467.43	1,704.76	8,203.77	33,600.00	9,598.23	25,396.23	24.4%	75.6%
3215 CABLE TV	8.90	6.62	44.50	0.00	26.48	-44.50	#DIV/0!	#DIV/0!
3220 POSTAGE	798.40	1,044.37	5,717.07	22,000.00	5,902.49	16,282.93	26.0%	74.0%
3230 TRAVEL EXPENSE	0.00	92.40	11.81	10,000.00	1,163.36	9,988.19	0.1%	99.9%
3240 PROFESSIONAL MTG. (OFF-SITE)	0.00	0.00	0.00	10,000.00	285.00	10,000.00	0.0%	100.0%
3250 CONTINUING ED. (0N-SITE)	0.00	0.00	0.00	10,000.00	0.00	10,000.00	0.0%	100.0%
32501 ENCUMBERED CONTINU. ED.(0N-SITE)	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!	#DIV/0!
3260 FREIGHT & DELIVERY	0.00	0.00	70.45	1,000.00	1,052.32	929.55	7.0%	93.0%
TOTAL COMMUNICATION & TRANSPORTATION	2,274.73	2,848.15	14,047.60	86,600.00	18,027.88	72,552.40	16.2%	83.8%

	2016 MAY	2015 MAY	2016 Y-T-D ACTUAL	2016 BUDGET	2015 Y-T-D ACTUAL	2016 Y-T-D BUDGET REMAINING	2016 % OF BUDGET USED	2016 % OF BUDGET REMAINING
PRINTING & ADVERTISING								
3310 ADVERTISING & PUBLICATION	0.00	15.43	449.39	2,350.00	538.92	1,900.61	19.1%	80.9%
3320 PRINTING	413.55	0.00	593.55	5,000.00	0.00	4,406.45	11.9%	88.1%
TOTAL PRINTING & ADVERTISING	413.55	15.43	1,042.94	7,350.00	538.92	6,307.06	14.2%	85.8%
INSURANCE								
3410 OFFICIAL BOND	0.00	0.00	586.00	600.00	450.00	14.00	97.7%	2.3%
3420 OTHER INSURANCE	-2,373.00	0.00	71,577.00	77,000.00	71,685.00	5,423.00	93.0%	7.0%
TOTAL INSURANCE	-2,373.00	0.00	72,163.00	77,600.00	72,135.00	5,437.00	93.0%	7.0%
UTILITIES								
3510 GAS	165.56	206.42	1,484.43	4,950.00	2,091.35	3,465.57	30.0%	70.0%
3520 ELECTRICITY	21,033.91	26,376.08	110,720.05	354,000.00	122,956.45	243,279.95	31.3%	68.7%
3530 WATER	1,628.95	1,698.66	6,866.01	27,100.00	5,927.88	20,233.99	25.3%	74.7%
TOTAL UTILITIES	22,828.42	28,281.16	119,070.49	386,050.00	130,975.68	266,979.51	30.8%	69.2%
REPAIR & MAINTENANCE								
3610 BUILDING REPAIR	1,772.83	0.00	13,722.58	28,000.00	10,775.45	14,277.42	49.0%	51.0%
3630 OTHER EQUIP/FURNITURE REPAIRS	0.00	149.00	629.14	16,000.00	2,085.83	15,370.86	3.9%	96.1%
3640 VEHICLE REPAIR & MAINTENANCE	1,450.19	80.00	4,172.80	10,000.00	4,502.67	5,827.20	41.7%	58.3%
3650 MATERIAL BINDING/REPAIR SERV.	0.00	0.00	125.17	1,500.00	393.54	1,374.83	8.3%	91.7%
TOTAL REPAIR & MAINTENANCE	3,223.02	229.00	18,649.69	55,500.00	17,757.49	36,850.31	33.6%	66.4%
RENTALS								
3710 REAL ESTATE RENTAL/PARKING	763.26	877.30	3,359.08	36,600.00	1,089.37	33,240.92	9.2%	90.8%
3720 EQUIPMENT RENTAL	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!	#DIV/0!
3730 EVENTS-BOOTH & EQUIP. RENTAL	0.00	0.00	75.00	0.00	0.00	-75.00	#DIV/0!	#DIV/0!
TOTAL RENTALS	763.26	877.30	3,434.08	36,600.00	1,089.37	33,165.92	9.4%	90.6%
ELECTRONIC SERVICES								
38450 DATABASES SERVICES	31,876.00	44,522.46	69,304.19	175,000.00	59,879.24	105,695.81	39.6%	60.4%
38460 E-BOOKS SERVICES	9,844.51	4,426.82	41,611.67	145,000.00	19,714.26	103,388.33	28.7%	71.3%
TOTAL ELECTRONIC SERVICES	41,720.51	48,949.28	110,915.86	320,000.00	79,593.50	209,084.14	34.7%	65.3%
OTHER CHARGES								
3910 DUES/INSTITUTIONAL	0.00	0.00	5,536.53	8,000.00	5,546.65	2,463.47	69.2%	30.8%
3920 INTEREST/TEMPORARY LOAN	0.00	0.00	0.00	2,000.00	0.00	2,000.00	0.0%	100.0%
3940 TRANSFER TO LIRF	24,833.33	17,083.33	124,166.67	298,000.00	85,416.67	173,833.33	41.7%	58.3%
3945 TRANSFER TO ANOTHER FUND (R.DAY)	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!	#DIV/0!
3950 EDUCATIONAL SERV/LICENSING	0.00	0.00	0.00	3,000.00	1,083.00	3,000.00	0.0%	100.0%
TOTAL OTHER CHARGES	24,833.33	17,083.33	129,703.20	311,000.00	92,046.32	181,296.80	41.7%	58.3%
TOTAL OTHER SERVICES/CHARGES	107,462.95	113,415.50	564,692.39	1,650,800.00	498,465.55	1,086,107.61	34.2%	65.8%

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MONROE COUNTY PUBLIC LIBRARY
MONTHLY BUDGET REPORT
AS OF MAY 31, 2016

	2016 MAY	2015 MAY	2016 Y-T-D ACTUAL	2016 BUDGET	2015 Y-T-D ACTUAL	2016 Y-T-D BUDGET REMAINING	2016 % OF BUDGET USED	2016 % OF BUDGET REMAINING
CAPITAL OUTLAY (4000'S)								
FURNITURE & EQUIPMENT								
4410 FURNITURE	0.00	0.00	1,412.03	10,000.00	6,033.77	8,587.97	14.1%	85.9%
4430 OTHER EQUIPMENT	0.00	0.00	2,103.79	20,000.00	9,199.98	17,896.21	10.5%	89.5%
4440 LAND & BUILDINGS	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!	#DIV/0!
4445 BUILDING RENOVATIONS	0.00	0.00	0.00	5,000.00	1,606.95	5,000.00	0.0%	100.0%
4460 IS EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!	#DIV/0!
4465 IS SOFTWARE	0.00	0.00	350.00	0.00	0.00	-350.00	#DIV/0!	#DIV/0!
4470 EQUIPMENT - CATS	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!	#DIV/0!
4475 SOFTWARE - CATS	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!	#DIV/0!
TOTAL FURNITURE & EQUIPMENT	0.00	0.00	3,865.82	35,000.00	16,840.70	31,134.18	11.0%	89.0%
OTHER CAPITAL OUTLAY								
4510 BOOKS	45,438.75	53,333.12	249,340.11	562,700.00	266,431.90	313,359.89	44.3%	55.7%
4520 PERIODICIALS & NEWSPAPERS	-420.00	424.99	2,280.87	43,000.00	6,137.01	40,719.13	5.3%	94.7%
4530 NONPRINT MATERIALS	24,241.29	28,921.92	123,082.45	343,000.00	154,280.41	219,917.55	35.9%	64.1%
TOTAL OTHER CAPITAL OUTLAY	69,260.04	82,680.03	374,703.43	948,700.00	426,849.32	573,996.57	39.5%	60.5%
TOTAL CAPITAL OUTLAY	69,260.04	82,680.03	378,569.25	983,700.00	443,690.02	605,130.75	38.5%	61.5%
TOTAL OPERATING EXPENDITURES	592,091.02	782,379.32	3,252,798.36	8,455,883.89	3,166,258.60	5,203,085.53	38.5%	61.5%

Operating Budget & Expenditure Report
January 1, 2016 to May 31, 2016
5 months = 41.7%

Object	Object Descr	2016 Budget	Jan.	Feb.	Mar.	Apr.	May	2016 YTD Amt	2016 YTD Balance	2016 %YTD Budget
11200	ADMINISTRATION	$180,540.00	$7,655.55	$7,655.54	$7,655.54	$11,483.30	$7,655.54	$42,105.47	$138,434.53	23.32%
11300	MANAGERS/ASST.	$1,052,556.87	$95,390.01	$77,080.34	$77,080.35	$115,620.57	$77,897.38	$443,068.65	$609,488.22	42.09%
11400	LIBRARIANS, EXPERTS	$1,004,405.22	$81,017.15	$73,375.70	$73,424.65	$111,548.36	$75,525.82	$414,891.68	$589,513.54	41.31%
11500	SPECIALISTS	$205,078.14	$14,465.46	$14,650.95	$14,642.79	$21,865.61	$14,439.32	$80,064.13	$125,014.01	39.04%
11600	ASSISTANTS/PARAPROFE	$706,002.18	$53,622.40	$54,673.48	$54,022.10	$82,419.55	$52,912.13	$297,649.66	$408,352.52	42.16%
11700	TECH/OPERATORS/SECR	$56,686.50	$4,507.42	$4,503.69	$4,511.06	$6,761.05	$4,500.02	$24,783.24	$31,903.26	43.72%
11800	TEMPORAY STAFF	$10,000.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$10,000.00	0.00%
11900	BUILDING	$137,100.44	$12,420.02	$12,146.53	$11,987.99	$17,957.94	$11,933.22	$66,445.70	$70,654.74	48.46%
12000	BUILDING	$113,915.64	$8,025.24	$8,106.36	$8,273.86	$12,244.61	$8,218.82	$44,868.89	$69,046.75	39.39%
12100	FICA/EMPLOYER	$250,062.64	$19,563.93	$18,175.45	$18,211.00	$26,898.81	$18,036.23	$100,885.42	$149,177.22	40.34%
12200	UNEMPLOYMENT	$10,000.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$10,000.00	0.00%
12300	PERF/EMPLOYER	$373,925.31	$29,722.11	$26,908.79	$26,567.35	$26,430.68	$27,256.88	$136,885.81	$237,039.50	36.61%
12350	PERF/EMPLOYEE	$100,158.59	$7,961.30	$7,207.71	$7,116.26	$7,409.98	$7,300.92	$36,996.17	$63,162.42	36.94%
12400	INS/EMPLOYER	$735,396.22	$117,283.58	$41,316.79	$49,296.34	$4,041.78	$41,160.26	$253,098.75	$482,297.47	34.42%
12450	EMPLOYER INS./FSA	$0.00	$0.00	$2,300.25	$0.00	$0.00	$0.00	$2,300.25	-$2,300.25	0.00%
12500	MEDICARE/EMPLOYER	$58,482.42	$4,575.34	$4,250.78	$4,259.08	$6,439.09	$4,218.17	$23,742.46	$34,739.96	40.60%
12800	PRODUCTION	$32,765.46	$1,322.01	$1,325.31	$1,355.05	$2,049.10	$1,335.22	$7,386.69	$25,378.77	22.54%
12900	INFORMATION	$456,228.66	$31,842.21	$32,482.17	$33,258.23	$45,339.55	$32,371.66	$175,293.82	$280,934.84	38.42%
13000	SUPPORT/MATERIAL	$112,831.38	$15,978.15	$17,416.27	$17,879.89	$24,237.22	$14,928.24	$90,439.77	$22,391.61	80.15%
13100	WORK STUDY	$5,000.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$5,000.00	0.00%
13200	TECHNICIANS	$15,148.22	$1,217.44	$1,209.92	$1,206.16	$1,807.36	$1,206.16	$6,647.04	$8,501.18	43.88%
21100	OFFICIAL RECORDS	$1,100.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$1,100.00	0.00%
21200	STATIONERY/BUS. CARDS	$900.00	$0.00	$0.00	$138.25	$0.00	$0.00	$138.25	$761.75	15.36%
21300	OFFICE SUPPLIES	$13,200.00	$578.50	$323.83	$1,206.32	$292.99	$105.22	$2,506.86	$10,693.14	18.99%
21400	DUPLICATING	$43,200.00	$1,573.58	$1,832.16	$5,423.90	$3,917.59	$1,805.90	$14,553.13	$28,646.87	33.69%
21600	PUBLIC USE SUPPLIES	$0.00	$119.97	$0.00	$0.00	$0.00	$239.00	$358.97	-$358.97	0.00%
22100	CLEANING SUPPLIES	$42,200.00	$2,894.43	$2,604.49	$3,104.49	$1,512.76	$0.00	$10,116.17	$32,083.83	23.97%
22200	FUEL/OIL/LUBRICANTS	$10,500.00	$305.67	$200.78	$323.71	$331.81	$290.44	$1,452.41	$9,047.59	13.83%

Object	Object Descr	2016 Budget	Jan.	Feb.	Mar.	Apr.	May	2016 YTD Amt	2016 YTD Balance	2016 %YTD Budget
22300	CATALOGING	$7,000.00	$206.75	$472.00	$121.72	$823.17	$177.08	$1,800.72	$5,199.28	25.72%
22400	A/V SUPPLIES/CATALOG	$9,200.00	$0.00	$481.68	$105.04	$883.24	$1,090.01	$2,559.97	$6,640.03	27.83%
22500	CIRCULATION SUPPLIES	$32,500.00	$3,249.00	$0.00	$1,005.39	$0.00	$9,720.00	$13,974.39	$18,525.61	43.00%
22600	LIGHT BULBS	$10,000.00	$213.58	$1,212.59	$2,445.60	$0.00	$0.00	$3,871.77	$6,128.23	38.72%
22800	UNIFORMS	$1,900.00	$0.00	$0.00	$255.50	$1,391.32	$0.00	$1,646.82	$253.18	86.67%
22900	DISPLAY/EXHIBITS	$7,000.00	$0.00	$0.00	$432.28	$0.00	$0.00	$432.28	$6,567.72	6.18%
23000	IT SUPPLIES	$5,000.00	$0.00	$35.00	$235.23	$388.22	$449.66	$1,108.11	$3,891.89	22.16%
23100	BUILDING MATERIAL	$21,000.00	$2,465.84	$889.49	$1,252.58	$1,996.82	$594.73	$7,199.46	$13,800.54	34.28%
23200	PAINT/PAINTING	$400.00	$0.00	$0.00	$263.81	$0.00	$0.00	$263.81	$136.19	65.95%
31100	CONSULTING SERVICES	$11,000.00	$0.00	$105.00	$667.50	$0.00	$0.00	$772.50	$10,227.50	7.02%
31200	ENGINEERING/ARCHITEC	$10,000.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$10,000.00	0.00%
31300	LEGAL SERVICES	$15,000.00	$622.98	$240.00	$323.09	$1,038.80	$540.00	$2,764.87	$12,235.13	18.43%
31400	BUILDING SERVICES	$40,000.00	$2,229.42	$4,437.62	$2,923.02	$422.02	$366.02	$10,378.10	$29,621.90	25.95%
31500	MAINTENANCE	$155,600.00	$2,091.55	$19,460.77	$4,593.21	$872.31	$4,912.53	$31,930.37	$123,669.63	20.52%
31600	COMPUTER SERVICES	$70,500.00	$5,221.60	$5,221.09	$5,221.60	$5,221.60	$5,221.60	$26,107.49	$44,392.51	37.03%
31700	ADMIN/ACCOUNTING	$47,000.00	$3,357.70	$5,593.87	$3,255.33	$3,987.02	$1,673.93	$17,867.85	$29,132.15	38.02%
31750	COLLECTION AGENCY	$21,000.00	$1,109.80	$1,244.05	$1,378.30	$1,047.15	$1,065.05	$5,844.35	$15,155.65	27.83%
32100	TELEPHONE	$33,600.00	$1,467.41	$1,934.87	$1,669.61	$1,664.45	$1,467.43	$8,203.77	$25,396.23	24.42%
32150	CABLE TV SERVICE	$0.00	$8.90	$8.90	$8.90	$8.90	$8.90	$44.50	-$44.50	0.00%
32200	POSTAGE	$22,000.00	$1,215.04	$1,238.89	$1,262.55	$1,202.19	$798.40	$5,717.07	$16,282.93	25.99%
32300	TRAVEL EXPENSE	$10,000.00	$0.00	$0.00	$0.00	$11.81	$0.00	$11.81	$9,988.19	0.12%
32400	PROFESSIONAL MTG/OFF	$10,000.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$10,000.00	0.00%
32500	CONTINUING	$10,000.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$10,000.00	0.00%
32600	FREIGHT/DELIVERY	$1,000.00	$0.00	$70.45	$0.00	$0.00	$0.00	$70.45	$929.55	7.05%
33100	ADVERTISING/PUBLICAT	$2,350.00	$0.00	$402.47	$46.92	$0.00	$0.00	$449.39	$1,900.61	19.12%
33200	PRINTING SERVICES	$5,000.00	$45.00	$45.00	$45.00	$45.00	$413.55	$593.55	$4,406.45	11.87%
34100	OFFICIAL BOND INS.	$600.00	$0.00	$150.00	$436.00	$0.00	$0.00	$586.00	$14.00	97.67%
34200	OTHER INSURANCE	$77,000.00	$0.00	$71,578.00	$0.00	$2,372.00	-$2,373.00	$71,577.00	$5,423.00	92.96%
35100	GAS	$4,950.00	$301.44	$456.38	$346.12	$214.93	$165.56	$1,484.43	$3,465.57	29.99%
35200	ELECTRICITY	$354,000.00	$21,834.03	$22,354.28	$23,051.33	$22,446.50	$21,033.91	$110,720.05	$243,279.95	31.28%
35300	WATER	$27,100.00	$1,354.05	$1,995.01	$408.12	$1,479.88	$1,628.95	$6,866.01	$20,233.99	25.34%
36100	BUILDING REPAIRS	$28,000.00	$150.00	$3,582.03	$620.00	$7,597.72	$1,772.83	$13,722.58	$14,277.42	49.01%

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Object	Object Descr	2016 Budget	Jan.	Feb.	Mar.	Apr.	May	2016 YTD Amt	2016 YTD Balance	2016 %YTD Budget
36300	OTHER	$16,000.00	$104.90	$478.46	$45.78	$0.00	$0.00	$629.14	$15,370.86	3.93%
36400	VEHICLE	$10,000.00	$893.71	$432.20	$97.20	$1,299.50	$1,450.19	$4,172.80	$5,827.20	41.73%
36500	MATERIALS	$1,500.00	$0.00	$0.00	$0.00	$125.17	$0.00	$125.17	$1,374.83	8.34%
37100	REAL ESTATE	$36,600.00	$1,451.06	$634.25	$409.76	$100.75	$763.26	$3,359.08	$33,240.92	9.18%
37300	EVENTS-BOOTH &EQUIP	$0.00	$0.00	$0.00	$0.00	$75.00	$0.00	$75.00	-$75.00	0.00%
38450	DATABASES	$175,000.00	$2,700.00	$642.18	$615.00	$33,471.01	$31,876.00	$69,304.19	$105,695.81	39.60%
38460	E-BOOKS	$145,000.00	$13,185.98	$5,000.13	$4,945.84	$8,635.21	$9,844.51	$41,611.67	$103,388.33	28.70%
39100	DUES/INSTITUTIONAL	$8,000.00	$4,506.53	$0.00	$780.00	$250.00	$0.00	$5,536.53	$2,463.47	69.21%
39200	INTEREST/TEMPORARY	$2,000.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$2,000.00	0.00%
39400	TRANSFER TO LIRF	$298,000.00	$24,833.35	$24,833.33	$24,833.33	$24,833.33	$24,833.33	$124,166.67	$173,833.33	41.67%
39500	EDUCATIONAL/LICENSIN	$3,000.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$3,000.00	0.00%
44100	FURNITURE	$10,000.00	$1,412.03	$0.00	$0.00	$0.00	$0.00	$1,412.03	$8,587.97	14.12%
44300	OTHER EQUIPMENT	$20,000.00	$389.97	$1,713.82	$0.00	$0.00	$0.00	$2,103.79	$17,896.21	10.52%
44450	BUILDING RENOVATION	$5,000.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$5,000.00	0.00%
44650	IS SOFTWARE	$0.00	$0.00	$0.00	$350.00	$0.00	$0.00	$350.00	-$350.00	0.00%
45100	BOOKS	$562,700.00	$69,429.78	$41,945.00	$51,086.60	$41,439.98	$45,438.75	$249,340.11	$313,359.89	44.31%
45200	PERIODICALS/NEWSPAPE	$43,000.00	$1,241.24	$43.95	$987.90	$427.78	-$420.00	$2,280.87	$40,719.13	5.30%
45300	NONPRINT MATERIALS	$343,000.00	$42,095.11	$18,702.54	$20,795.60	$17,247.91	$24,241.29	$123,082.45	$219,917.55	35.88%
		$8,455,883.89	$721,429.22	$647,382.59	$578,265.13	$713,630.40	$592,091.02	$3,252,798.36	$5,203,085.53	38.47%

MONROE COUNTY PUBLIC LIBRARY

LIRF Budget & Expenditure Report
January 1, 2016 to May 31, 2016
5 months = 41.7%

Object	Object Descr	2016 Budget	Jan.	Feb.	Mar.	Apr.	May	YTD Amount	2016 YTD Balance	2016 %YTD Budget
36100	BUILDING REPAIRS	$100,000.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$100,000.00	0.00%
44300	OTHER EQUIPMENT	$100,000.00	$0.00	$825.59	$0.00	$32.74	$0.00	$858.33	$99,141.67	0.86%
44450	BUILDING RENOVATION	$150,000.00	$0.00	$7,662.20	$0.00	$0.00	$0.00	$7,662.20	$142,337.80	5.11%
44600	IS EQUIPMENT	$0.00	$15.45	$99.96	$498.95	$893.52	$108.99	$1,616.87	-$1,616.87	0.00%
44650	IS SOFTWARE	$0.00	$0.00	$0.00	$3,333.37	$0.00	$0.00	$3,333.37	-$3,333.37	0.00%
		$350,000.00	$15.45	$8,587.75	$3,832.32	$926.26	$108.99	$13,470.77	$336,529.23	3.85%

MONROE COUNTY PUBLIC LIBRARY

Debt Service Budget & Expenditures Report
January 1, 2016 to May 31, 2016
5 months = 41.7%

Object	Object Descr	2016 Budget	Jan.	Feb.	Mar.	Apr.	May	2016 YTD Amt	2016 YTD Balance	2016 %YTD Budget
37100	REAL ESTATE	$730,000.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$730,000.00	0.00%
39200	INTEREST/TEMPO	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
39250	PAYMENT ON	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
39450	TRANSFER TO	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
		$730,000.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$730,000.00	0.00%

Rainy Day Budget & Expenditures Report
January 1, 2016 to May 31, 2016
5 months = 41.7%

Object	Object Descr	2016 Budget	Jan.	Feb.	Mar.	Apr.	May	2016 YTD Amt	2016 YTD Balance	2016 %YTD Budget
31100	CONSULTING SERVICES	$20,000.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$20,000.00	0.00%
31200	ENGINEERING/ARCHITECT	$20,000.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$20,000.00	0.00%
31300	LEGAL SERVICES	$20,000.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$20,000.00	0.00%
36100	BUILDING REPAIRS	$49,500.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$49,500.00	0.00%
44100	FURNITURE	$50,000.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$50,000.00	0.00%
44300	OTHER EQUIPMENT	$50,000.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$50,000.00	0.00%
44450	BUILDING RENOVATION	$115,000.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$115,000.00	0.00%
		$324,500.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$324,500.00	0.00%

MONROE COUNTY PUBLIC LIBRARY

Special Revenue Budget & Expenditure Report
January 1, 2016 to May 31, 2016
5 months = 41.7%

Object Object Descr	2016 Budget	Jan.	Feb.	Mar.	Apr.	May	YTD Amount	2016 YTD Balance	2016 %YTD Budget
11300 MANAGERS/ASST.	$155,480.13	$12,077.85	$12,077.87	$12,077.87	$18,116.79	$12,077.87	$66,428.25	$89,051.88	42.72%
11700 TECH/OPERATORS/SECRET	$59,733.65	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$59,733.65	0.00%
11800 TEMPORAY STAFF	$11,000.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$11,000.00	0.00%
12100 FICA/EMPLOYER	$22,962.91	$1,642.34	$1,601.96	$1,630.75	$2,483.48	$1,669.09	$9,027.62	$13,935.29	39.31%
12300 PERF/EMPLOYER	$27,436.13	$2,153.70	$2,097.07	$2,099.01	$2,155.97	$2,163.32	$10,669.07	$16,767.06	38.89%
12350 PERF/EMPLOYEE CONTRIB.	$7,348.97	$576.88	$561.71	$562.23	$577.48	$579.46	$2,857.76	$4,491.21	38.89%
12400 INS/EMPLOYER	$52,691.51	$10,128.84	$2,619.93	$3,798.06	$381.30	$3,162.93	$20,091.06	$32,600.45	38.13%
12500 MEDICARE/EMPLOYER	$5,000.00	$384.09	$374.66	$381.38	$580.82	$390.36	$2,111.31	$2,888.69	42.23%
12800 PRODUCTION ASSISTANTS	$0.00	$9,399.29	$8,826.93	$8,973.24	$14,412.67	$10,813.33	$52,425.46	-$52,425.46	0.00%
12900 INFORMATION	$0.00	$3,076.57	$3,009.22	$3,351.86	$4,726.24	$2,154.96	$16,318.85	-$16,318.85	0.00%
13100 WORK STUDY	$100.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$100.00	0.00%
13200 TECHNICIANS	$155,155.77	$2,935.53	$2,935.50	$2,935.50	$4,413.04	$2,986.87	$16,206.44	$138,949.33	10.45%
21200 STATIONERY/BUS. CARDS	$100.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$100.00	0.00%
21300 OFFICE SUPPLIES	$600.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$600.00	0.00%
21400 DUPLICATING	$700.00	$0.00	$0.00	$53.53	$0.00	$0.00	$53.53	$646.47	7.65%
22200 FUEL/OIL/LUBRICANTS	$1,000.00	$19.45	$16.09	$0.00	$34.94	$0.00	$70.48	$929.52	7.05%
22700 VIDEO TAPE/MEDIA	$5,000.00	$0.00	$0.00	$5,261.17	$0.00	$0.00	$5,261.17	-$261.17	105.22%
23000 IT SUPPLIES	$1,200.00	$0.00	$0.00	$92.56	$0.00	$0.00	$92.56	$1,107.44	7.71%
23500 VIDEO MATERIALS/CATS	$10,000.00	$132.93	$1,136.50	$380.92	$0.00	$0.00	$1,650.35	$8,349.65	16.50%
31100 CONSULTING SERVICES	$10,000.00	$1,284.00	$0.00	$0.00	$1,092.00	$0.00	$2,376.00	$7,624.00	23.76%
31300 LEGAL SERVICES	$500.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$500.00	0.00%
31500 MAINTENANCE	$500.00	$50.00	$50.00	$50.00	$3,108.85	$50.00	$3,308.85	-$2,808.85	661.77%
31600 COMPUTER SERVICES	$1,000.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$1,000.00	0.00%
31650 DIGITIZATION SERVICES	$11,000.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$11,000.00	0.00%
31700 ADMIN/ACCOUNTING	$100.00	$28.06	$5.80	$8.34	$8.01	$32.36	$82.57	$17.43	82.57%
32100 TELEPHONE	$3,000.00	$0.00	$316.12	$159.06	$204.02	$0.00	$679.20	$2,320.80	22.64%
32150 CABLE TV SERVICE	$200.00	$20.78	$20.78	$20.78	$20.78	$20.78	$103.90	$96.10	51.95%
32200 POSTAGE	$1,000.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$1,000.00	0.00%

Object Object Descr	2016 Budget	Jan.	Feb.	Mar.	Apr.	May	YTD Amount	2016 YTD Balance	2016 %YTD Budget
32300 TRAVEL EXPENSE	$1,500.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$1,500.00	0.00%
32400 PROFESSIONAL MTG/OFF	$800.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$800.00	0.00%
32600 FREIGHT/DELIVERY	$200.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$200.00	0.00%
36300 OTHER EQUIP/FURNITURE	$6,000.00	$1,550.00	$0.00	$0.00	$0.00	$0.00	$1,550.00	$4,450.00	25.83%
37100 REAL ESTATE	$4,000.00	-$78.16	-$78.16	-$78.16	-$104.36	-$81.04	-$419.88	$4,419.88	-10.50%
39100 DUES/INSTITUTIONAL	$2,000.00	$0.00	$1,200.00	$0.00	$0.00	$350.00	$1,550.00	$450.00	77.50%
39500 EDUCATIONAL/LICENSING	$200.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$200.00	0.00%
39600 COMMUNITY NEWS	$12,000.00	$0.00	$3,000.00	$0.00	$0.00	$3,000.00	$6,000.00	$6,000.00	50.00%
44100 FURNITURE	$1,000.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$1,000.00	0.00%
44700 EQUIPMENT - CATS	$45,000.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$45,000.00	0.00%
	$615,509.07	$45,382.15	$39,771.98	$41,758.10	$52,212.03	$39,370.29	$218,494.55	$397,014.52	35.50%

Gen. Obligation Bond Budget & Expenditure 2016

January 1, 2016 to May 31, 2016
5 months = 41.7%

Object	Object Descr	2016 Budget	Jan.	Feb.	Mar.	Apr.	May	YTD Amount	2016 YTD Balance	2016 %YTD Budget
31500	MAINTENANCE	$0.00	$0.00	$1,300.00	$650.00	$0.00	$1,300.00	$3,250.00	-$3,250.00	0.00%
31700	ADMIN/ACCOUNTING	$0.00	$250.00	$0.00	$0.00	$0.00	$0.00	$250.00	-$250.00	0.00%
36300	OTHER	$0.00	$2,039.00	$0.00	$0.00	$0.00	$0.00	$2,039.00	-$2,039.00	0.00%
44300	OTHER EQUIPMENT	$0.00	$0.00	$501.94	$0.00	$8,147.44	$0.00	$8,649.38	-$8,649.38	0.00%
44600	IS EQUIPMENT	$0.00	$0.00	$945.00	$551.90	$366.57	$10,461.15	$12,324.62	-$12,324.62	0.00%
44602	IT EQUIP. LONG-TERM	$0.00	$0.00	$0.00	$0.00	$11,011.00	$4,002.50	$15,013.50	-$15,013.50	0.00%
44650	IS SOFTWARE	$0.00	$0.00	$415.00	$36.39	$0.00	$123.95	$575.34	-$575.34	0.00%
44700	EQUIPMENT - CATS	$0.00	$0.00	$2,403.39	$11,730.00	$2,682.00	$0.00	$16,815.39	-$16,815.39	0.00%
		$0.00	$2,289.00	$5,565.33	$12,968.29	$22,207.01	$15,887.60	$58,917.23	-$58,917.23	0.00%

Expenditure Summary compared to last year

Fund	Fund Descr	2016 Budget	May 2016 Amt	2016 YTD Amt	2015 Budget	May 2015 Amt	2015 YTD Amt	%Last YR YTD Diff
001	OPERATING	$8,455,883.89	$592,091.02	$3,252,798.36	$8,826,029.92	$782,379.32	$3,166,258.60	2.73%
002	JAIL	$0.00	$1,068.53	$2,256.03	$0.00	$1,140.47	$1,140.47	97.82%
003	CLEARING	$0.00	$0.00	$0.00	$0.00	$47.24	$14,405.96	-100.00%
004	GIFT UNRESTRICTED	$0.00	$123.57	$433.14	$0.00	$0.00	$4,973.96	-91.29%
005	PLAC	$0.00	$0.00	$4,615.00	$0.00	$0.00	$5,140.00	-10.21%
006	RETIREES	$0.00	$88.25	$441.25	$0.00	$212.79	$1,831.69	-75.91%
007	LIRF	$350,000.00	$108.99	$13,470.77	$350,000.00	$28,383.07	$147,580.14	-90.87%
008	DEBT SERVICE	$730,000.00	$0.00	$0.00	$620,000.00	$0.00	$0.00	0.00%
009	RAINY DAY	$324,500.00	$0.00	$0.00	$400,000.00	-$6,000.00	$207,745.73	-100.00%
010	PAYROLL	$0.00	$340,395.29	$1,878,529.66	$0.00	$491,196.12	$1,817,025.08	3.38%
011	INVESTMENT-GIFT	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
012	TEEN COUNCIL	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
015	LSTA	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
016	GIFT-RESTRICED	$0.00	$6,662.37	$43,732.27	$0.00	$6,523.80	$37,663.05	16.11%
017	LEVY EXCESS	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
018	IN KIND	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
019	GIFT-FOUNDATION	$0.00	$5,405.14	$53,057.04	$0.00	$10,634.24	$30,212.13	75.62%
020	SPECIAL REVENUE	$615,509.07	$39,370.29	$218,494.55	$675,103.04	$52,282.21	$196,573.25	11.15%
021	CAPITAL PROJECTS	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
022	GATES HARDWARE	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
023	LSTA-CIVIL WAR	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
024	FINRA GRANT	$0.00	$0.00	$0.00	$0.00	$0.00	$385.94	-100.00%
025	LSTA-SMITHVILLE	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
026	G O BOND	$0.00	$0.00	$0.00	$372,296.00	$20,930.72	$179,418.93	-100.00%
027	COMMUNITY FDTN	$0.00	$0.00	$0.00	$0.00	$1,350.00	$4,950.00	-100.00%
028	FINRA 2014	$0.00	$3,902.57	$29,387.55	$0.00	$5,351.11	$14,853.54	97.85%
029	GO BOND 2016	$0.00	$15,887.60	$58,917.23	$0.00	$0.00	$0.00	0.00%
		$10,475,892.96	$1,005,103.62	$5,556,132.85	$11,243,428.96	$1,394,431.09	$5,830,158.47	-4.70%

MONROE COUNTY PUBLIC LIBRARY

Revenue Totals Budget Forms (all funds)

Source Descr	2016 YTD Budget	Jan	Feb	Mar	April	May	2016 YTD Amt	2016 YTD Balance	2016 % of Budget
Fund 001 OPERATING									
PROPERTY	$5,598,164.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$5,598,164.00	0.00%
INTANGIBLES TAX	$17,000.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$17,000.00	0.00%
LICENSE EXCISE TAX	$300,000.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$300,000.00	0.00%
COUNTY OPTION	$2,026,293.00	$168,857.75	$168,857.75	$168,857.75	$168,857.75	$168,857.75	$844,288.75	$1,182,004.25	41.67%
COMMERCIAL	$44,000.00	$0.00	$0.00	$0.00	$0.00	$21,262.87	$21,262.87	$22,737.13	48.32%
US FORESTRY FUND	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
ELL COPIERS/PRINTERS	$0.00	$244.20	$636.20	$550.30	$516.83	$505.90	$2,453.43	-$2,453.43	0.00%
LOST/DAMAGED	$0.00	$2,041.03	$1,567.24	$1,596.40	$1,532.84	$1,347.88	$8,085.39	-$8,085.39	0.00%
FINES	$150,000.00	$12,533.38	$12,431.33	$13,879.44	$9,931.93	$12,286.62	$61,062.70	$88,937.30	40.71%
COLLECTION AGENCY	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
BLGTN COPIERS &	$12,500.00	$1,212.90	$1,191.43	$1,270.90	$1,113.91	$1,095.32	$5,884.46	$6,615.54	47.08%
MISCELLANEOUS	$0.00	-$0.01	$33.50	$63.75	$4,154.00	$0.00	$4,251.24	-$4,251.24	0.00%
PUBLIC LIBRARY	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
MEETING ROOM FEES	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
GARNISHMENT FEES	$0.00	$6.52	$4.17	$3.52	$5.28	$3.52	$23.01	-$23.01	0.00%
E-RATE RECEIPTS	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
PLAC DISTRIBUTION	$12,500.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$12,500.00	0.00%
REALESTATE	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
STATE DISTRIBUTION	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
READER PRINTER	$0.00	$23.80	$47.20	$36.55	$617.16	$27.20	$751.91	-$751.91	0.00%
OBITS	$0.00	$102.00	$105.10	$123.00	$136.00	$90.00	$556.10	-$556.10	0.00%
COIN TELEPHONE	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
INTEREST FROM	$4,000.00	$2,009.48	$1,776.30	$1,924.23	$1,716.45	$1,871.94	$9,298.40	-$5,298.40	232.46%
TEMPORARY LOANS	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
INVESTMENT INCOME	$0.00	$213.72	$220.86	$220.87	$206.64	$928.53	$1,790.62	-$1,790.62	0.00%
CABLE ACCESS FEES -	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
CABLE ACCESS FEES -	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
CABLE ACCESS FEES -	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
RENT INCOME	$4,000.00	$0.00	$1,800.00	$300.00	$0.00	$225.00	$2,325.00	$1,675.00	58.13%
LSTA INKIND GRANT	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Fund 001 OPERATING	$8,168,457.00	$187,244.77	$188,671.08	$188,826.71	$188,788.79	$208,502.53	$962,033.88	$7,206,423.12	11.78%
Fund 002 JAIL									
RECEIPTS	$0.00	$0.00	$6,000.00	$0.00	$0.00	$0.00	$6,000.00	-$6,000.00	0.00%
Fund 002 JAIL	$0.00	$0.00	$6,000.00	$0.00	$0.00	$0.00	$6,000.00	-$6,000.00	0.00%
Fund 003 CLEARING									
CONFERENCE/RECEIPT	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
MISCELLANEOUS	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
REALESTATE	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
YMCA RECEIPTS	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
PHONE	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
MCPLF CC RECEIPTS	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%

Source Descr	2016 YTD Budget	Jan	Feb	Mar	April	May	2016 YTD Amt	2016 YTD Balance	2016 % of Budget
MCPLF RECEIPTS	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
ILL FINES/FEES	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
REIMBURSEMENT/CLE	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
INSURANCE/COBRA	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
FEMA/CLEARING FUND	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
INSURANCE/CLAIMS-	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Fund 003 CLEARING	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Fund 004 GIFT UNRESTRICTED									
MISCELLANEOUS	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
INTEREST FROM	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
TRANSFER FROM	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
UNRESTRICTED GIFT	$0.00	$219.74	$154.04	$79.95	$230.61	$698.02	$1,382.36	-$1,382.36	0.00%
INTEREST/DIVIDEND	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Fund 004 GIFT	$0.00	$219.74	$154.04	$79.95	$230.61	$698.02	$1,382.36	-$1,382.36	0.00%
Fund 005 PLAC									
PUBLIC LIBRARY	$0.00	$1,105.00	$845.00	$585.00	$325.00	$650.00	$3,510.00	-$3,510.00	0.00%
Fund 005 PLAC	$0.00	$1,105.00	$845.00	$585.00	$325.00	$650.00	$3,510.00	-$3,510.00	0.00%
Fund 006 RETIREES									
RETIREES INSURANCE	$0.00	$82.25	$94.25	$88.25	$88.25	$88.25	$441.25	-$441.25	0.00%
Fund 006 RETIREES	$0.00	$82.25	$94.25	$88.25	$88.25	$88.25	$441.25	-$441.25	0.00%
Fund 007 LIRF									
MISCELLANEOUS	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
LIRF RECEIPTS	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
INTEREST FROM	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
TEMPORARY LOANS	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
TRANSFER FROM	$298,000.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$298,000.00	0.00%
RENT INCOME	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Fund 007 LIRF	$298,000.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$298,000.00	0.00%
Fund 008 DEBT SERVICE									
PROPERTY	$700,000.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$700,000.00	0.00%
INTANGIBLES TAX	$1,500.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$1,500.00	0.00%
LICENSE EXCISE TAX	$28,000.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$28,000.00	0.00%
COMMERCIAL	$3,700.00	$0.00	$0.00	$0.00	$0.00	$2,642.13	$2,642.13	$1,057.87	71.41%
US FORESTRY FUND	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
MISCELLANEOUS	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
INTEREST FROM	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
TEMPORARY LOANS	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
RECEIPTS	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
TRANSFER FROM	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Fund 008 DEBT	$733,200.00	$0.00	$0.00	$0.00	$0.00	$2,642.13	$2,642.13	$730,557.87	0.36%
Fund 009 RAINY DAY									
COUNTY OPTION	$0.00	$0.00	$0.00	$0.00	$601,198.19	$0.00	$601,198.19	-$601,198.19	0.00%

Source Descr	2016 YTD Budget	Jan	Feb	Mar	April	May	2016 YTD Amt	2016 YTD Balance	2016 % of Budget
INTEREST FROM	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
MCPL OPERATING	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
TRANSFER FROM	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Fund 009 RAINY DAY	$0.00	$0.00	$0.00	$0.00	$601,198.19	$0.00	$601,198.19	-$601,198.19	0.00%
Fund 010 PAYROLL									
GROSS PAYROLL	$0.00	$361,749.10	$338,362.00	$339,442.72	$505,099.94	$337,738.68	$1,882,392.44	-$1,882,392.44	0.00%
Fund 010 PAYROLL	$0.00	$361,749.10	$338,362.00	$339,442.72	$505,099.94	$337,738.68	$1,882,392.44	-$1,882,392.44	0.00%
Fund 013 PETTY CASH									
RECEIPTS	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Fund 013 PETTY CASH	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Fund 014 CHANGE									
RECEIPTS	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Fund 014 CHANGE	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Fund 016 GIFT-RESTRICED									
MISCELLANEOUS	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
INTEREST FROM	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
RECEIPTS	$0.00	$0.00	$11,717.08	$0.00	$11,980.81	$11,905.04	$35,602.93	-$35,602.93	0.00%
TRANSFER FROM	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
RESTRICED GIFT	$0.00	$850.00	$1,454.42	$320.00	$0.00	$519.48	$3,143.90	-$3,143.90	0.00%
INTEREST/DIVIDEND	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Fund 016 GIFT-	$0.00	$850.00	$13,171.50	$320.00	$11,980.81	$12,424.52	$38,746.83	-$38,746.83	0.00%
Fund 019 GIFT-FOUNDATION									
MISCELLANEOUS	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
RESTRICED GIFT	$0.00	$15,000.00	$0.00	$0.00	$22,500.00	$62,081.20	$99,581.20	-$99,581.20	0.00%
Fund 019 GIFT-	$0.00	$15,000.00	$0.00	$0.00	$22,500.00	$62,081.20	$99,581.20	-$99,581.20	0.00%
Fund 020 SPECIAL REVENUE									
MISCELLANEOUS	$0.00	$940.00	$150.00	$210.00	$220.00	$970.00	$2,490.00	-$2,490.00	0.00%
CABLE ACCESS FEES -	$429,391.00	$0.00	$107,347.75	$0.00	$107,347.75	$0.00	$214,695.50	$214,695.50	50.00%
CABLE ACCESS FEES -	$245,527.00	$0.00	$60,381.75	$0.00	$60,381.75	$0.00	$120,763.50	$124,763.50	49.19%
CABLE ACCESS FEES -	$14,874.00	$0.00	$0.00	$3,718.50	$0.00	$0.00	$3,718.50	$11,155.50	25.00%
CONTRACT-	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Fund 020 SPECIAL	$689,792.00	$940.00	$167,879.50	$3,928.50	$167,949.50	$970.00	$341,667.50	$348,124.50	49.53%
Fund 021 CAPITAL PROJECTS									
PROPERTY	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
INTANGIBLES TAX	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
LICENSE EXCISE TAX	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
COMMERCIAL	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
INTEREST FROM	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
TEMPORARY LOANS	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Fund 021 CAPITAL	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Fund 024 FINRA GRANT									
RECEIPTS	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%

Source Descr	2016 YTD Budget	Jan	Feb	Mar	April	May	2016 YTD Amt	2016 YTD Balance	2016 % of Budget
Fund 024 FINRA	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Fund 026 G O BOND									
BOND SALE	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Fund 026 G O BOND	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Fund 027 COMMUNITY FDTN GRANT									
RECEIPTS	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Fund 027 COMMUNITY	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Fund 028 FINRA 2014									
RECEIPTS	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
TRANSFER FROM	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Fund 028 FINRA 2014	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Fund 029 GO BOND 2016									
RECEIPTS	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Fund 029 GO BOND	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
	$9,889,449.00	$567,190.86	$715,177.37	$533,271.13	$1,498,161.09	$625,795.33	$3,939,595.78	$5,949,853.22	39.83%

MONROE COUNTY PUBLIC LIBRARY

Cash Balances by fund
Current Period: May 2016

FUND Descr	05/01/16	MTD Debit	MTD Credit	05/31/16	Bal Sht Descr
OPERATING	$18,477.48	$9,363.04	$21,161.45	$6,679.07	ONB/MONROE BANK CHECKING
OPERATING	$21,208.26	$8,706.70	$23,535.66	$6,379.30	GERMAN AMER./UNITED COMMERCE
OPERATING	$1,974.22	$877.58	$0.00	$2,851.80	GERMAN AMER./MONEY MKT
OPERATING	-$355,088.14	$493,503.26	$571,375.92	-$432,960.80	MAINSOURCE CHECKING
OPERATING	$257,055.60	$994.36	$257,055.60	$994.36	MAINSOURCE SAVINGS
OPERATING	$1,485.35	$928.53	$0.00	$2,413.88	INVESTMENT CD s
Fund 001 OPERATING	-$54,887.23	$514,373.47	$873,128.63	-$413,642.39	
JAIL	$4,812.50	$0.00	$1,068.53	$3,743.97	MAINSOURCE CHECKING
Fund 002 JAIL	$4,812.50	$0.00	$1,068.53	$3,743.97	
GIFT UNRESTRICTED	$431.34	$697.02	$509.24	$619.12	ONB/MONROE BANK CHECKING
GIFT UNRESTRICTED	$7.00	$1.00	$7.00	$1.00	GERMAN AMER./UNITED COMMERCE
GIFT UNRESTRICTED	$16,083.19	$516.24	$123.57	$16,475.86	MAINSOURCE CHECKING
Fund 004 GIFT UNRESTRICTED	$16,521.53	$1,214.26	$639.81	$17,095.98	
PLAC	$1,040.00	$650.00	$1,300.00	$390.00	GERMAN AMER./UNITED COMMERCE
PLAC	-$845.00	$1,430.00	$0.00	$585.00	MAINSOURCE CHECKING
Fund 005 PLAC	$195.00	$2,080.00	$1,300.00	$975.00	
RETIREES	$0.70	$88.25	$88.25	$0.70	MAINSOURCE CHECKING
Fund 006 RETIREES	$0.70	$88.25	$88.25	$0.70	
LIRF	$400,000.00	$0.00	$0.00	$400,000.00	GERMAN AMER./MONEY MKT
LIRF	$120,729.92	$200,000.00	$75,108.99	$245,620.93	MAINSOURCE CHECKING
LIRF	$675,708.56	$75,000.00	$200,000.00	$550,708.56	MAINSOURCE SAVINGS
LIRF	$600,000.00	$0.00	$0.00	$600,000.00	INVESTMENT CD s
Fund 007 LIRF	$1,796,438.48	$275,000.00	$275,108.99	$1,796,329.49	
DEBT SERVICE	$23,694.31	$2,642.13	$0.00	$26,336.44	MAINSOURCE CHECKING
Fund 008 DEBT SERVICE	$23,694.31	$2,642.13	$0.00	$26,336.44	
RAINY DAY	$600,000.00	$0.00	$0.00	$600,000.00	GERMAN AMER./MONEY MKT
RAINY DAY	$620,733.34	$100,000.00	$600,000.00	$120,733.34	MAINSOURCE CHECKING
RAINY DAY	$415,920.03	$600,000.00	$100,000.00	$915,920.03	MAINSOURCE SAVINGS
Fund 009 RAINY DAY	$1,636,653.37	$700,000.00	$700,000.00	$1,636,653.37	
PAYROLL	$15,155.81	$337,738.68	$340,395.29	$12,499.20	MAINSOURCE CHECKING
Fund 010 PAYROLL	$15,155.81	$337,738.68	$340,395.29	$12,499.20	
GIFT-RESTRICED	$11,980.81	$11,905.04	$11,980.81	$11,905.04	ONB/MONROE BANK CHECKING
GIFT-RESTRICED	$17,057.93	$62,507.63	$6,669.71	$72,895.85	MAINSOURCE CHECKING

FUND Descr	05/01/16	MTD Debit	MTD Credit	05/31/16	Bal Sht Descr
Fund 016 GIFT-RESTRICED	$29,038.74	$74,412.67	$18,650.52	$84,800.89	
GIFT-FOUNDATION	$22,500.00	$62,081.20	$22,500.00	$62,081.20	ONB/MONROE BANK CHECKING
GIFT-FOUNDATION	-$6,466.12	$22,500.00	$5,405.14	$10,628.74	MAINSOURCE CHECKING
Fund 019 GIFT-FOUNDATION	$16,033.88	$84,581.20	$27,905.14	$72,709.94	
SPECIAL REVENUE	$490.54	$970.00	$1,248.12	$212.42	GERMAN AMER./UNITED COMMERCE
SPECIAL REVENUE	$322,585.25	$5,032.59	$164,436.26	$163,181.58	MAINSOURCE CHECKING
SPECIAL REVENUE	$350,000.00	$125,000.00	$0.00	$475,000.00	MAINSOURCE SAVINGS
Fund 020 SPECIAL REVENUE	$673,075.79	$131,002.59	$165,684.38	$638,394.00	
FINRA 2014	$13,823.78	$0.00	$3,902.57	$9,921.21	MAINSOURCE CHECKING
Fund 028 FINRA 2014	$13,823.78	$0.00	$3,902.57	$9,921.21	
GO BOND 2016	$1,000,000.00	$0.00	$0.00	$1,000,000.00	GERMAN AMER./MONEY MKT
GO BOND 2016	$26,249.20	$92,944.40	$15,887.60	$103,306.00	MAINSOURCE CHECKING
GO BOND 2016	$875,050.00	$0.00	$92,944.40	$782,105.60	MAINSOURCE SAVINGS
Fund 029 GO BOND 2016	$1,901,299.20	$92,944.40	$108,832.00	$1,885,411.60	
	$6,071,855.86	$2,216,077.65	$2,516,704.11	$5,771,229.40	

MONROE COUNTY PUBLIC LIBRARY

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ONB MONROE CHECKING
06300 ONB/MONROE
May 2016

Account Summary

Beginning Balance	5/1/2016	$57,238.13
+ Receipts/Deposits		$84,046.30
- Payments (Checks and		$60,000.00
Ending Balance as	5/31/2016	$81,284.43

Check Book

Active	G 001-06300	*OPERATING*	$6,679.07
Active	G 002-06300	*JAIL*	$0.00
Active	G 003-06300	*CLEARING*	$0.00
Active	G 004-06300	*GIFT UNRESTRICTED*	$619.12
Active	G 005-06300	*PLAC*	$0.00
Active	G 006-06300	*RETIREES*	$0.00
Active	G 007-06300	*LIRF*	$0.00
Active	G 008-06300	*DEBT SERVICE*	$0.00
Active	G 012-06300	*TEEN COUNCIL*	$0.00
Active	G 015-06300	*LSTA*	$0.00
Active	G 016-06300	*GIFT-RESTRICED*	$11,905.04
Active	G 019-06300	*GIFT-FOUNDATION*	$62,081.20
Active	G 020-06300	*SPECIAL REVENUE*	$0.00
Active	G 024-06300	*FINRA GRANT*	$0.00
Active	G 027-06300	*COMMUNITY FDTN*	$0.00
Active	G 028-06300	*FINRA 2014*	$0.00
		Cash	$81,284.43

Beginng Balance	$57,238.13	
+ Total Deposits	$84,046.30	
- Checks Written	$60,000.00	
Check Book		$81,284.43
Difference		$0.00

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MONROE COUNTY PUBLIC LIBRARY

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GERMAN-AMER/UNITED C
06400 GER AME/UC
May 2016

Account Summary

Beginning Balance	5/1/2016	$22,745.80
+ Receipts/Deposits		$10,295.34
- Payments (Checks and		$26,058.42
Ending Balance as	5/31/2016	$6,982.72

Check Book

Active	G 001-06400	*OPERATING*	$6,379.30
Active	G 003-06400	*CLEARING*	$0.00
Active	G 004-06400	*GIFT UNRESTRICTED*	$1.00
Active	G 005-06400	*PLAC*	$390.00
Active	G 016-06400	*GIFT-RESTRICED*	$0.00
Active	G 020-06400	*SPECIAL REVENUE*	$212.42
		Cash	$6,982.72

Beginng Balance	$22,745.80	
+ Total Deposits	$10,295.34	
- Checks Written	$26,058.42	
Check Book		$6,982.72
Difference		$0.00

MONROE COUNTY PUBLIC LIBRARY

*Check Reconciliation©

GERMAN AMER./MONEY M
06410 GERMAN/MM
May 2016

Account Summary

Beginning Balance	5/1/2016	$2,001,974.22
+ Receipts/Deposits		$877.58
- Payments (Checks and		$0.00
Ending Balance as	5/31/2016	$2,002,851.80

Check Book

Active	G 001-06410	*OPERATING*	$2,851.80
Active	G 007-06410	*LIRF*	$400,000.00
Active	G 009-06410	*RAINY DAY*	$600,000.00
Active	G 029-06410	*GO BOND 2016*	$1,000,000.00
		Cash	$2,002,851.80

Beginng Balance	$2,001,974.22	
+ Total Deposits	$877.58	
- Checks Written	$0.00	
Check Book		$2,002,851.80
Difference		$0.00

MONROE COUNTY PUBLIC LIBRARY

*Check Reconciliation©

MAINSOURCE CHECKING
06600 MAINSO CKG
May 2016

Account Summary

Beginning Balance	5/1/2016	$840,528.90
+ Receipts/Deposits		$979,639.11
- Payments (Checks and		$1,464,260.95
Ending Balance as	5/31/2016	$355,907.06

Check Book

Active	G 001-06600	OPERATING	-$432,960.80
Active	G 002-06600	JAIL	$3,743.97
Active	G 003-06600	CLEARING	$0.00
Active	G 004-06600	GIFT UNRESTRICTED	$16,475.86
Active	G 005-06600	PLAC	$585.00
Active	G 006-06600	RETIREES	$0.70
Active	G 007-06600	LIRF	$245,620.93
Active	G 008-06600	DEBT SERVICE	$26,336.44
Active	G 009-06600	RAINY DAY	$120,733.34
Active	G 010-06600	PAYROLL	$12,499.20
Active	G 016-06600	GIFT-RESTRICED	$72,895.85
Active	G 017-06600	LEVY EXCESS	$0.00
Active	G 019-06600	GIFT-FOUNDATION	$10,628.74
Active	G 020-06600	SPECIAL REVENUE	$163,181.58
Active	G 024-06600	FINRA GRANT	$0.00
Active	G 026-06600	G O BOND	$0.00
Active	G 027-06600	COMMUNITY FDTN	$0.00
Active	G 028-06600	FINRA 2014	$9,921.21
Active	G 029-06600	GO BOND 2016	$103,306.00
		Cash	$352,968.02

Beginng Balance	$840,528.90	
+ Total Deposits	$979,639.11	
- Checks Written	$1,467,199.99	
Check Book	$352,968.02	
O/S Checks	$2,939.04	

36

MONROE COUNTY PUBLIC LIBRARY

*Check Reconciliation©

MAINSOURCE SAVINGS
06610 MAINSO SAV
May 2016

Account Summary

Beginning Balance	5/1/2016	$2,623,734.19
+ Receipts/Deposits		$800,994.36
- Payments (Checks and		$700,000.00
Ending Balance as	5/31/2016	$2,724,728.55

Check Book

Status	Account	Name	Amount
Active	G 001-06610	OPERATING	$994.36
Active	G 002-06610	JAIL	$0.00
Active	G 003-06610	CLEARING	$0.00
Active	G 004-06610	GIFT UNRESTRICTED	$0.00
Active	G 005-06610	PLAC	$0.00
Active	G 006-06610	RETIREES	$0.00
Active	G 007-06610	LIRF	$550,708.56
Active	G 008-06610	DEBT SERVICE	$0.00
Active	G 009-06610	RAINY DAY	$915,920.03
Active	G 010-06610	PAYROLL	$0.00
Active	G 016-06610	GIFT-RESTRICED	$0.00
Active	G 019-06610	GIFT-FOUNDATION	$0.00
Active	G 020-06610	SPECIAL REVENUE	$475,000.00
Active	G 024-06610	FINRA GRANT	$0.00
Active	G 026-06610	G O BOND	$0.00
Active	G 027-06610	COMMUNITY FDTN	$0.00
Active	G 028-06610	FINRA 2014	$0.00
Active	G 029-06610	GO BOND 2016	$782,105.60
		Cash	$2,724,728.55

Beginng Balance	$2,623,734.19	
+ Total Deposits	$800,994.36	
- Checks Written	$700,000.00	
Check Book	$2,724,728.55	
Difference	$0.00	

TO: Monroe County Public Library – Board of Trustees
FROM: Kyle Wickemeyer-Hardy, Human Resources Manager
RE: Personnel Report
DATE: June 15, 2016

Beginning Employment

None

Ending Employment

- Samuel Springman, Access & Content Services, Material Handler, Pay Grade 1, 15-18 hours per week effective April 16, 2016.

Job Changes

- Craig Clark, Access & Content Services, Material Handler, Pay Grade 1, 15-18 hours per week to Senior Material Handler, Pay Grade 3, 25 hours per week effective May 16, 2016.
- Arielle Hacker, Access & Content Services, Material Handler, Pay Grade 1, 15-18 hours per week to Senior Material Handler, Pay Grade 3, 25 hours per week effective May 16, 2016.
- Chris Hosler, Community Engagement and Learning Services, Assistant Manager, Pay Grade 9, 37.5 hour per week to Strategist for Programming and Branch Services, Pay Grade 10, 37.5 hours per week effective May 30, 2016.

Active Library Employees
As of 05-13-2016

	Operating Funds		

	Operating Funds	*First Name*	*Last Name*
1	AC Services Operating	Serena	Ahmed
2	AC Services Operating	Taitum	Caggiano
3	AC Services Operating	Joseph	Camacho-Roy
4	AC Services Operating	Craig	Clark
5	AC Services Operating	Edwin	Czerniakowski
6	AC Services Operating	Alexander	Doane
7	AC Services Operating	Andrew	Fak
8	AC Services Operating	Logan	Farlee
9	AC Services Operating	Sarah	Feid
10	AC Services Operating	Cynthia	Garrison
11	AC Services Operating	Arielle	Hacker
12	AC Services Operating	Mary	Heaps
13	AC Services Operating	Logan	Holmes
14	AC Services Operating	Claire	Jenness
15	AC Services Operating	Sara	Jennings
16	AC Services Operating	Michelle	Meyers
17	AC Services Operating	Juliann	Nelson
18	AC Services Operating	Princess	Ostine
19	AC Services Operating	Katie	Pfannmoeller
20	AC Services Operating	Brigid	Phillips
21	AC Services Operating	Elizabeth	Polley
22	AC Services Operating	Emily	Purcell
23	AC Services Operating	Rebecca	Ray
24	AC Services Operating	Riley	Reynolds
25	AC Services Operating	Brandon	Seals
26	AC Services Operating	Karen	Smith
27	AC Services Operating	Roger	Stremming II
28	AC Services Operating	Alicia	Thomas
29	AC Services Operating	Jonah	Wilson
30	CS Special/Asst/Para Oper	Audra	Artzberger
32	CS Special/Asst/Para Oper	Cynthia	Balzer
33	BS Security/Protect Operating	Ashley	Barrett
34	CS Special/Asst/Para Oper	Emily	Buis
35	CS Special/Asst/Para Oper	Marion	Clark
36	CS Special/Asst/Para Oper	Rachel	Clausman
37	BL Service/Maintenance Oper	Deanna	Crane
38	CS Special/Asst/Para Oper	William	Ellis
39	CS Special/Asst/Para Oper	Edwin	Fallwell
40	BS Security/Protect Operating	Ross	Jackson
41	CS Special/Asst/Para Oper	Lillian	Jenness
42	BL Service/Maintenance Oper	Clare	Miller
43	CS Special/Asst/Para Oper	Daniel	Mounlio
44	IT Technicians Operating	Cody	Mullis
45	CA Technician Oper	Addison	Rogers
46	CS Special/Asst/Para Oper	Ann	Segraves

	Operating Funds	*First Name*	*Last Name*
47	BS Security/Protect Operating	James	Sims
48	CM Support Operating	William	Weaver
49	CS Special/Asst/Para Oper	Jacoba	Wells
50	CS Special/Asst/Para Oper	Kristina	Wiltsee
51	AC Services Operating	Trae	Carroll
52	AC Services Operating	Kenneth	Carter
53	CS Special/Asst/Para Oper	Elizabeth	French
54	CA Technician Special Oper	Andrew	Funkhouser
55	AC Services Operating	Evan	Gornik
56	CS Special/Asst/Para Oper	Amy	Hamilton
57	CS Special/Asst/Para Oper	Ian	Hoagland
58	CS Special/Asst/Para Oper	Daniel	Hosler
59	CS Special/Asst/Para Oper	Amanda	Johnson
60	EG Librarians, Experts Oper	Christina	Jones
61	CS Special/Asst/Para Oper	Jack	Kovaleski
62	CS Special/Asst/Para Oper	Audra	Loudenbarger
63	EG Librarians, Experts Oper	Doris	Lynch
64	BL Service/Maintenance Oper	David	Simpson
65	AC Services Operating	Christine	Sneed
66	BL Service/Maintenance Oper	Cherryl	Tincher
67	CS Special/Asst/Para Oper	Tracy	Lenn
68	CM Special/Asst/Para Oper	Erin	Tobey
69	EG Librarians, Experts Oper	Ellen	Arnholter
70	SA Manager/Asst/Strat Oper	Steven	Backs
71	IT Manager/Asst/Strat Oper	Ned	Baugh
72	BL Service/Maintenance Oper	Terri	Bell
73	AC Librarians, Experts Oper	Melissa	Bruecks
74	CS Special/Asst/Para Oper	Michael	Campbell
75	CS Special/Asst/Para Oper	Keith	Carter
76	SC Manager/Asst/Strat Oper	Lisa	Champelli
77	BL Manager/Asst/Strat Oper	Jeremiah	Chandler
78	CS Special/Asst/Para Oper	Jared	Cheek
79	CS Special/Asst/Para Oper	Burl	Cooper
80	AC Librarians, Experts Oper	D'Arcy	Danielson
81	EG Librarians, Experts Oper	Luann	Dillon
82	CS Special/Asst/Para Oper	Aubrey	Dunnuck
83	AC Specialist/Asst/Para Oper	Susan	Fallwell
84	EG Librarians, Experts Oper	Mary	Frasier
85	EG Librarians, Experts Oper	Christine	Friesel
86	EG Librarians, Experts Oper	Rebecca	Fyolek
87	EG Librarians, Experts Oper	Alejandria	Galarza
88	BS Security/Protect Operating	Dana	Geldhof
89	CS Special/Asst/Para Oper	Joshua	Gesten
90	EG Librarians, Experts Oper	James	Gossman
91	EG Librarians, Experts Oper	Elizabeth	Gray
92	AD Specialist/Asst/Para Oper	Marla	Gray

Active Library Employees
As of 05-13-2016

	Operating Funds	First Name	Last Name
93	CM Librarians, Experts Oper	Paula	Gray-Overtoom
94	AC Librarians, Experts Oper	Cheryl	Green
95	BL Service/Maintenance Oper	Ronald	Greene
96	CS Special/Asst/Para Oper	Shawn	Henline
97	CM Manager/Asst/Strat Oper	Michael	Hoerger
98	EG Librarians, Experts Oper	Jennifer	Hoffman
99	EG Librarians, Experts Oper	Stephanie	Holman
100	EG Manager/Asst/Strat Oper	Christopher	Hosler
101	SS Manager/Asst/Strat Oper	Christopher	Jackson
102	BS Security/Protect Operating	Michael	Johnson
103	CS Special/Asst/Para Oper	Kelly	Jordan
104	AC Manager/Asst/Strat Oper	Jennifer	Kellams
105	BL Service/Maintenance Oper	Bruce	Kelly
106	AD Specialist/Asst/Para Oper	Merriel	Kern
107	CS Special/Asst/Para Oper	Julia	Kinser
108	IT Specialist/Asst/Para Oper	Joseph	Langfitt
109	EG Librarians, Experts Oper	Jeannette	Lehr
110	AD Manager/Asst/Strat Oper	Gary	Lettelleir
111	CS Manager/Asst/Strat Oper	Mary	Loro
112	CS Special/Asst/Para Oper	Jacqueline	Lovings
113	ST Manager/Asst/Strat Oper	Kevin	MacDowell
114	CS Special/Asst/Para Oper	John	Meador
115	CS Special/Asst/Para Oper	Amber	Mestre
116	BL Service/Maintenance Oper	John	Mosora
117	CS Manager/Asst/Strat Oper	Michele	Needham
118	AC Librarians, Experts Oper	Martha	Odya
119	EG Librarians, Experts Oper	Polly	OShea
120	CS Special/Asst/Para Oper	Samuel	Ott
121	EG Librarians, Experts Oper	Roberta	Overman
122	CS Special/Asst/Para Oper	Jonathon	Paull
123	CS Special/Asst/Para Oper	M Brandon	Rome
124	AC Librarians, Experts Oper	Jane	Ruddick
125	AD Manager/Asst/Strat Oper	Susan	Sater
126	IT Librarians Experts Oper	Vanessa	Schwegman
127	AD Support Operating	Brenda	Seibel
128	CS Special/Asst/Para Oper	Andrew	Slater
129	CM Special/Asst/Para Oper	Ryan	Stacy
130	CS Special/Asst/Para Oper	Kathleen	Starks-Dyer
131	SD Manager/Asst/Strat Oper	Barbara	Swinson
132	EG Manager/Asst/Strat Oper	Bethany	Terry
133	AC Services Operating	Timothy	Thompson
134	AD Tech/Oper/Secretaries Oper	Pamela	Wallace
135	AC Manager/Asst/Strat Oper	Pamela	Wasmer
136	AC Specialist/Asst/Para Oper	Pamela	White
137	AD Manager/Asst/Strat Oper	Kyle	Wickemeyer-Hardy
138	CS Special/Asst/Para Oper	Guadalupe	Wilson
139	EG Manager/Asst/Strat Oper	Joshua	Wolf

Active Library Employees
As of 05-13-2016

	Operating Funds	*First Name*	*Last Name*
140	AD Director/Assoc Operating	Marilyn	Wood
141	CS Special/Asst/Para Oper	Leanne	Zdravecky

Sub Total Operating Funds	*$154,288.90*	*4032.5*

Special/GiftFunds

	Special Funds	*First Name*	*Last Name*
1	S CA Technician Oper	Joshua	Brewer
2	S CA Technician Oper	Nathan	Kroeger
3	S CA Technician Special Oper	Eric	Ayotte
4	S CA Technician Special Oper	Clinton	Lake
5	S CA Technician Special Oper	Glenn	Myers
6	S CA Technician Special Oper	Jacob	Saffold
7	S CA Technician Special Oper	Nathan	Wrigley
8	S FL Support Operating	Michael	Burns
9	S CA Technician Special Oper	Michael	Adams
10	S CA Manager/Asst/Strat Oper	Martin	O`Neill
11	S FL Office Coordinator¸ Exper	Mary Jean	Regoli
12	S CA Manager/Asst/Strat Oper	Adam	Stillwell
13	S CA Technician Oper	Robert	Stockwell
14	S CA Technician Special Oper	David	Walter
15	S CA Manager/Asst/Strat Oper	Michael	White
	Sub Total Special/Gift Funds	*$16,353.24*	*457.5*

TOTAL All EE's ALL Funds	*$170,642*	*4490.0*

Active Library Employees
As of 05-27-2016

	Operating Funds		

	Operating Funds	*First Name*	*Last Name*
1	AC Services Operating	Taitum	Caggiano
2	AC Services Operating	Joseph	Camacho-Roy
3	AC Services Operating	Craig	Clark
4	AC Services Operating	Edwin	Czerniakowski
5	AC Services Operating	Alexander	Doane
6	AC Services Operating	Andrew	Fak
7	AC Services Operating	Logan	Farlee
8	AC Services Operating	Sarah	Feid
9	AC Services Operating	Cynthia	Garrison
10	AC Services Operating	Arielle	Hacker
11	AC Services Operating	Mary	Heaps
12	AC Services Operating	Logan	Holmes
13	AC Services Operating	Claire	Jenness
14	AC Services Operating	Sara	Jennings
15	AC Services Operating	Michelle	Meyers
16	AC Services Operating	Juliann	Nelson
17	AC Services Operating	Princess	Ostine
18	AC Services Operating	Brigid	Phillips
19	AC Services Operating	Elizabeth	Polley
20	AC Services Operating	Emily	Purcell
21	AC Services Operating	Rebecca	Ray
22	AC Services Operating	Riley	Reynolds
23	AC Services Operating	Brandon	Seals
24	AC Services Operating	Karen	Smith
25	AC Services Operating	Roger	Stremming II
26	AC Services Operating	Alicia	Thomas
27	AC Services Operating	Jonah	Wilson
28	CS Special/Asst/Para Oper	Audra	Artzberger
29	CS Special/Asst/Para Oper	Cynthia	Balzer
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33	CS Special/Asst/Para Oper	Rachel	Clausman
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60	EG Librarians, Experts Oper	Doris	Lynch
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74	CS Special/Asst/Para Oper	Jared	Cheek
75	CS Special/Asst/Para Oper	Burl	Cooper
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77	EG Librarians, Experts Oper	Luann	Dillon
78	CS Special/Asst/Para Oper	Aubrey	Dunnuck
79	AC Specialist/Asst/Para Oper	Susan	Fallwell
80	EG Librarians, Experts Oper	Mary	Frasier
81	EG Librarians, Experts Oper	Christine	Friesel
82	EG Librarians, Experts Oper	Rebecca	Fyolek
83	EG Librarians, Experts Oper	Alejandria	Galarza
84	BS Security/Protect Operating	Dana	Geldhof
85	CS Special/Asst/Para Oper	Joshua	Gesten
86	EG Librarians, Experts Oper	James	Gossman
87	AD Specialist/Asst/Para Oper	Marla	Gray
88	EG Librarians, Experts Oper	Elizabeth	Gray
89	CM Librarians, Experts Oper	Paula	Gray-Overtoom
90	AC Librarians, Experts Oper	Cheryl	Green
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Active Library Employees
As of 05-27-2016

	Operating Funds	First Name	Last Name
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93	CM Manager/Asst/Strat Oper	Michael	Hoerger
94	EG Librarians, Experts Oper	Jennifer	Hoffman
95	EG Librarians, Experts Oper	Stephanie	Holman
96	EG Manager/Asst/Strat Oper	Christopher	Hosler
97	SS Manager/Asst/Strat Oper	Christopher	Jackson
98	BS Security/Protect Operating	Michael	Johnson
99	CS Special/Asst/Para Oper	Kelly	Jordan
100	AC Manager/Asst/Strat Oper	Jennifer	Kellams
101	BL Service/Maintenance Oper	Bruce	Kelly
102	AD Specialist/Asst/Para Oper	Merriel	Kern
103	CS Special/Asst/Para Oper	Julia	Kinser
104	IT Specialist/Asst/Para Oper	Joseph	Langfitt
105	EG Librarians, Experts Oper	Jeannette	Lehr
106	AD Manager/Asst/Strat Oper	Gary	Lettelleir
107	CS Manager/Asst/Strat Oper	Mary	Loro
108	CS Special/Asst/Para Oper	Jacqueline	Lovings
109	ST Manager/Asst/Strat Oper	Kevin	MacDowell
110	BL Manager/Asst/Strat Oper	Jason	Matney
111	CS Special/Asst/Para Oper	John	Meador
112	CS Special/Asst/Para Oper	Amber	Mestre
113	BL Service/Maintenance Oper	John	Mosora
114	CS Manager/Asst/Strat Oper	Michele	Needham
115	AC Librarians, Experts Oper	Martha	Odya
116	EG Librarians, Experts Oper	Polly	OShea
117	CS Special/Asst/Para Oper	Samuel	Ott
118	EG Librarians, Experts Oper	Roberta	Overman
119	CS Special/Asst/Para Oper	Jonathon	Paull
120	CS Special/Asst/Para Oper	M Brandon	Rome
121	AC Librarians, Experts Oper	Jane	Ruddick
122	AD Manager/Asst/Strat Oper	Susan	Sater
123	IT Librarians Experts Oper	Vanessa	Schwegman
124	AD Support Operating	Brenda	Seibel
125	CS Special/Asst/Para Oper	Andrew	Slater
126	AC Specialist/Asst/Para Oper	Christine	Sneed
127	CM Special/Asst/Para Oper	Ryan	Stacy
128	CS Special/Asst/Para Oper	Kathleen	Starks-Dyer
129	SD Manager/Asst/Strat Oper	Barbara	Swinson
130	EG Manager/Asst/Strat Oper	Bethany	Terry
131	AC Services Operating	Timothy	Thompson
132	AD Tech/Oper/Secretaries Oper	Pamela	Wallace
133	AC Manager/Asst/Strat Oper	Pamela	Wasmer
134	AC Specialist/Asst/Para Oper	Pamela	White
135	AD Manager/Asst/Strat Oper	Kyle	Wickemeyer-Hardy
136	EG Manager/Asst/Strat Oper	Joshua	Wolf

Active Library Employees
As of 05-27-2016

	Operating Funds	*First Name*	*Last Name*
137	AD Director/Assoc Operating	Marilyn	Wood
138	CS Special/Asst/Para Oper	Leanne	Zdravecky

Sub Total Operating Funds	*$151,699.19*		*4015.0*

Special/GiftFunds

	Special Funds	*First Name*	*Last Name*
1	S CA Technician Oper	Joshua	Brewer
2	S CA Technician Oper	Nathan	Kroeger
3	S CA Technician Special Oper	Eric	Ayotte
4	S CA Technician Special Oper	Clinton	Lake
5	S CA Technician Special Oper	Glenn	Myers
6	S CA Technician Special Oper	Jacob	Saffold
7	S CA Technician Special Oper	Nathan	Wrigley
8	S FL Support Operating	Michael	Burns
9	S CA Technician Special Oper	Michael	Adams
10	S CA Manager/Asst/Strat Oper	Martin	O`Neill
11	S FL Office Coordinator¸ Exper	Mary Jean	Regoli
12	S CA Manager/Asst/Strat Oper	Adam	Stillwell
13	S CA Technician Oper	Robert	Stockwell
14	S CA Technician Special Oper	David	Walter
15	S CA Manager/Asst/Strat Oper	Michael	White

Sub Total Special/Gift Funds	*$16,370.13*		*457.5*

TOTAL All EE's ALL Funds	*$168,069*		*4472.5*

Director's Report
May 2016

The Library strengthens our community in many ways. A snapshot of May activities highlighting how the community benefited from the library is included in the chart below. As we continue to look for ways to increase our reach and impact in the community, this benchmark of unique customer circulation and overall engagement with our community will help guide our work.

Snapshot of Customer Activities
May 2016

Activity	Value
Visits	80,807
Program Attendance	11,526
Circulation	202,816
Unique Customers (Polaris Checkout)	12,427
Computer Use Hours	11,397
All Card Holders	71,177
Monroe County Residents	143,339

(x-axis: -, 100,000, 200,000, 300,000)
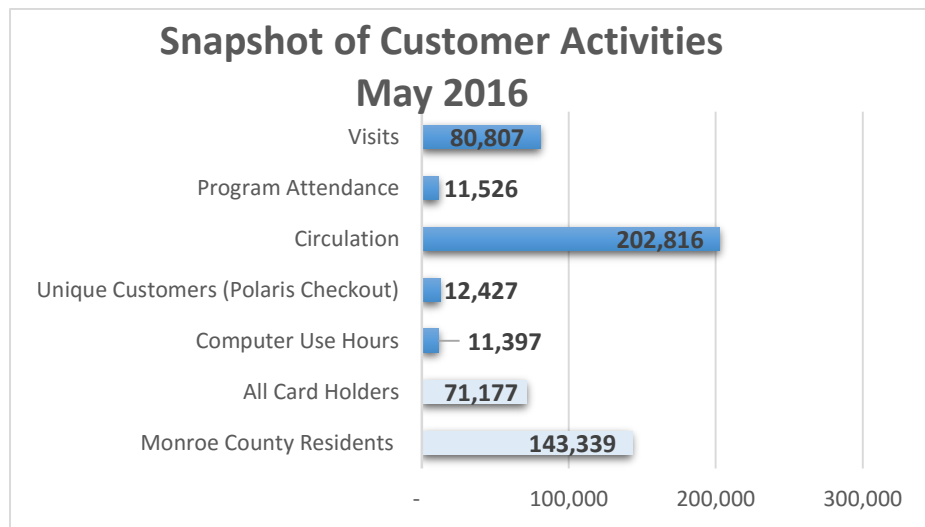
GOAL 1: Strengthen 21st century literacy skills

1A. Strengthen early literacy skills

- Several new families attended the Evening Baby and Me programs, conducted by Librarian Mary Frasier, along with many core members of the group, some of whom are bringing 2nd babies to the program. Five babies attended with both parents. During one session, one parent attended with the baby while the other parent cared for an older sibling in the preschool area – a great outcome for an evening program. A Japanese mother told Mary that the book she shared, *Where's Spot*, has been translated into Japanese and they own it at home. The mother was surprised to learn the book exists in English and was happy to make the connection with her child. Two babies also had breakthroughs: One started crawling when he reached for an egg shaker that kept rolling away. Another was a bit frightened by the parachute, but by the end of the session, she was standing under it and clapping.

- The Indiana State Library asked libraries to invite patrons to vote on picture book nominees for The Indiana Early Literacy Firefly Award, an initiative of the Indiana

Center for the Book. The purpose of this award is to encourage parents, caregivers, and very young children to interact together with exceptional picture books. Senior Information Assistant, Aubrey Dunnuck coordinated the voting station in the Children's area and reported the results to the State Library:

- 18 votes - *Bear Sees Colors* by Karma Wilson
- 11 votes - *I Got the Rhythm* by Connie Schofield-Morrison
- 9 votes - *Nose to Toes, You are Yummy!* by Tim Harrington
- 9 votes - *Two is Enough* by Janna Matthies
- 6 votes - *Hooray for Hat!* by Brian Won

Apparently MCPL customers' tastes differ from the rest of the state, as the State Library declared *Hooray for Hat* as the winner of the Indiana Early Literacy Firefly Award for 2016.

- Early Childhood Educator Ceci Maron-Puntarelli presented "A Sense of Wonder" program for parents of preschoolers. Parents learned how to encourage a child's imagination and curiosity and tips for being present in their children's lives. Parents practiced what they learned during play and exploration time with children who exercised their creativity and curiosity by examining leaves, rocks and shells and playing with puppets. Parents gave positive feedback on this program and also expressed interested in having Ms. Maron-Puntarelli lead a workshop on positive discipline techniques.

- A SCAAP Early Head Start Home Visitor wrote to Librarian Polly O'Shea: "I am so thankful for my almost five years at Head Start and getting to work with great folks like yourself. Thanks for teaching me so much about early literacy and helping me get the tools for my kiddos. I have spent so many hours reading books with babies and getting families excited about literacy thanks to your enthusiastic help!"

Program Attendance - Children's
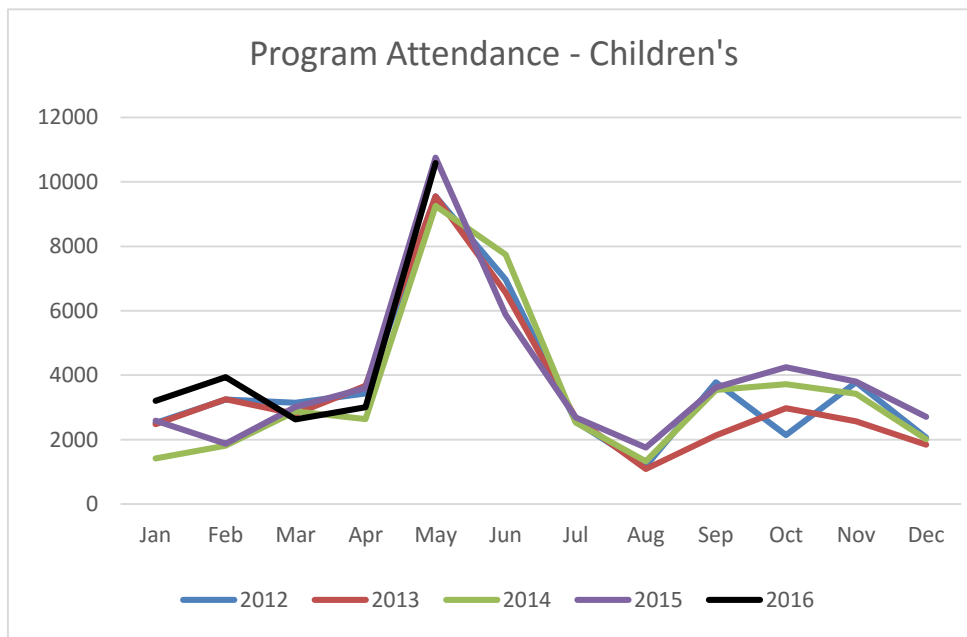
1B. Support basic literacy skills

- Librarians visited RBB and MCCSC schools to inform and invite students to take part in the Children's Summer Reading Program. Librarian Stephanie Holman spoke with 1,385 K-5th graders at EPS, EIS and Stinesville. She also informed older school-age children about eBooks and other digital resources available to them. Multiple Librarians visit all 14 of MCCSC elementary schools as well as St. Charles, to inform more than 6,000 K-6th grade students about Summer Reading fun. Librarians also distribute flyers about the Summer Reading and Read it Off programs to these students, as well as those attending charter and other private schools in Monroe County.

- From May 23-31, (8 days since we were closed for Memorial Day!) 81 children got a Summer Reading Guide on the Bookmobile, 418 at Ellettsville and 1,335 at the Main Library. Picking up a Summer Reading Guide is all children need to do in order to enroll in the Summer Reading Program, which promotes voluntary reading and other fun activities at the Library to help children read for pleasure on a regular basis during summer break and engage with a community of readers at their Library.

- Community Kitchen staff tucked a Summer Reading guide into the bags of food going home with children the last weekend before school lets out for summer. Senior Information Assistant Kathy Starks reported that a boy who came on the Bookmobile Monday night told her he already had received his Summer Reading Guide in his bag from school. Community Kitchen had some guides leftover and included those with food delivered to The Rise and Girls, Inc.

- A Templeton teacher arranged with Children's Strategist Lisa Champelli to bring her 5th/6th grade class to the Library on last day of school so they could enroll in the summer reading program and check out at least one book. She reminded them that

reading during summer was a great way to help keep their Lexile scores up. Teen Librarian Jenn Hoffman gave the students a tour of Level Up and the Teen Space since many of the students were 12. Because these students all had Library cards they were all able to check out materials. (One student even carried her "reminder" card with her.) The Teacher reported: "Each child left with at least 1 book and a better understanding of all the library has to offer. My kids were shocked by the technology that is available for them to use. I would like this to become an annual event for my class each year."

- May marked the start of a new venture for VITAL – English language tutoring at the Tibetan Cultural Center! A group of four trained VITAL tutors are piloting a 10 week course that will meet twice a week for the staff and monks who live and work onsite. These tutors who travel are helping us reach those who can't get to the Library due to scheduling, transportation, and other challenges that face new English speakers.

- The Spring session of "Everyday Reading and Math for Adults" ended on May 24th with a potluck celebration and plans for Fall. This partnership with Broadview Learning Center provides a supportive learning atmosphere for adults who struggle with reading, emphasizing small group instruction and leveled reading material to meet the individual needs of learners. The class provides a stepping stone for current VITAL learners to grow comfortable in a classroom setting, and is a gateway for community members to learn more about the educational services provided by VITAL and Broadview Learning Center. Learners can continue their studies this summer using the Razz reading program on the VITAL iPad, and we look forward to continuing the program this Fall.

Number of Kids Earning Waived fees Through Read it Off

Program Attendance - All Age Programs
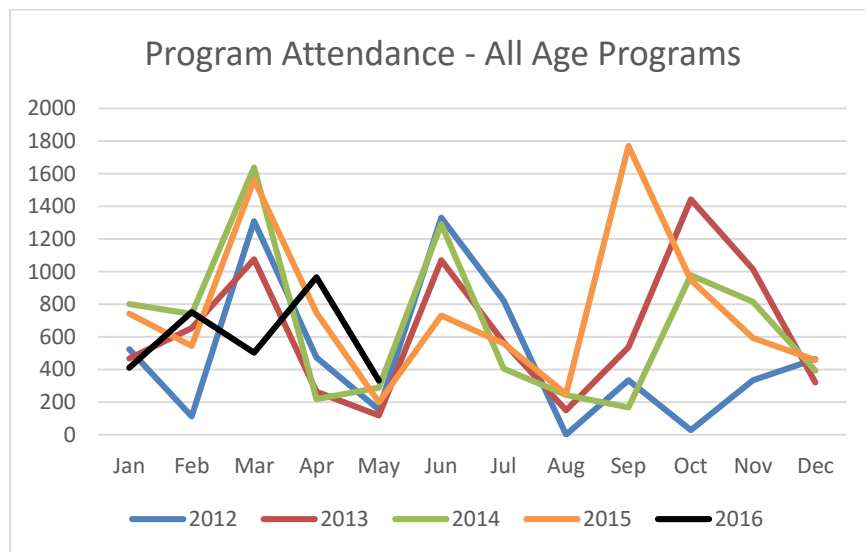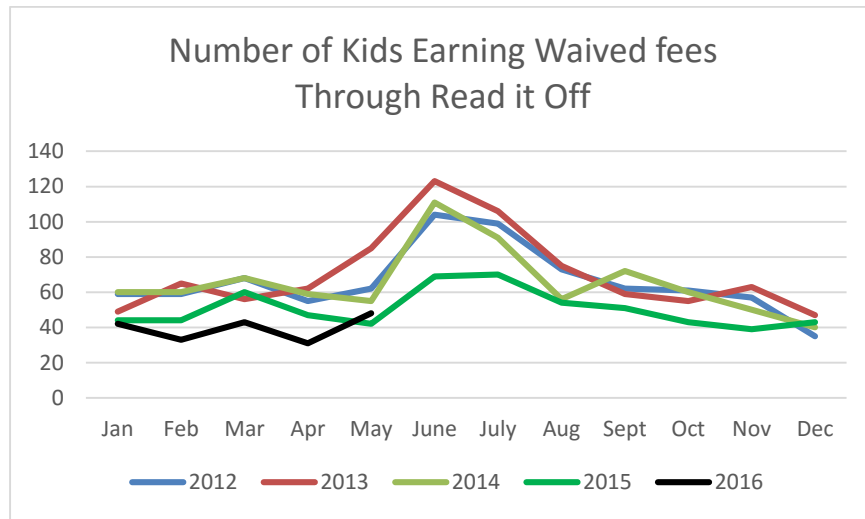
1C. Serve as a community resource for digital literacy

- Special Audience Strategist Chris Jackson gave a presentation at the Endwright Center in Ellettsville on using smartphones and tablets to access the Library's electronic media resources.
- Jeannette Lehr gave a tour of Level Up Audio Production studios to organizers of a new podcast from the Office of Financial Literacy at Indiana University. They intend to use Level Up studios to create a podcast on financial issues pertinent to IU students and were excited to learn of the convenience of the Level Up studios.

Public Computing Sessions

Public Computing - Hours
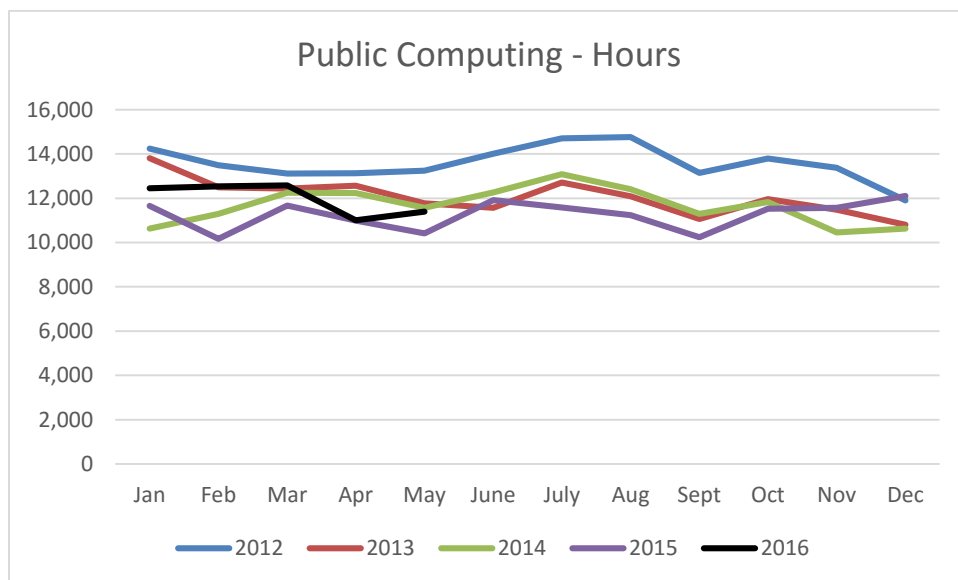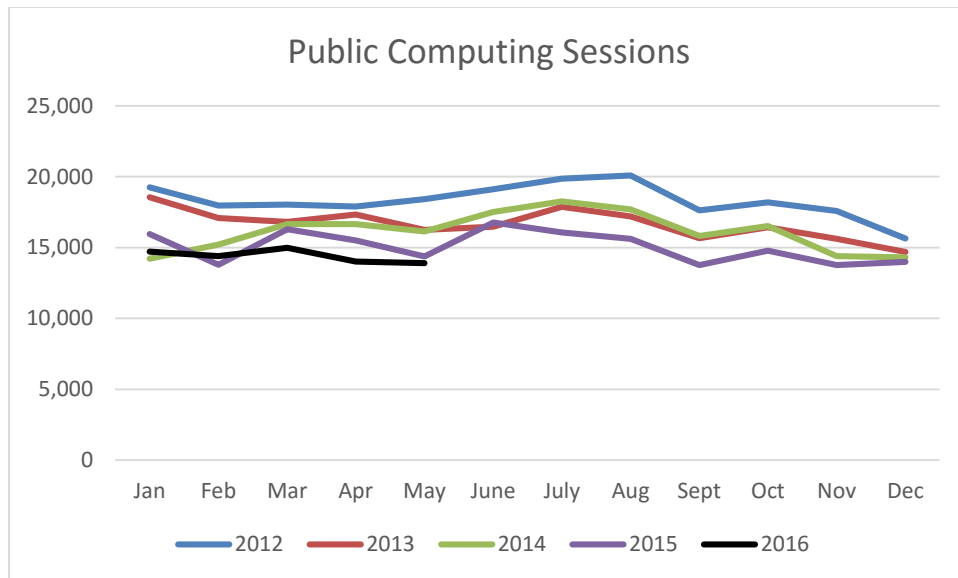
1D. Support digital creativity

- Level Up's Video Production studio had a record number of 98 reservations in May. This surpasses the next highest mark of 79 in June of 2015.

Public Use of Auditorium, Atrium, Video and Audio Studios
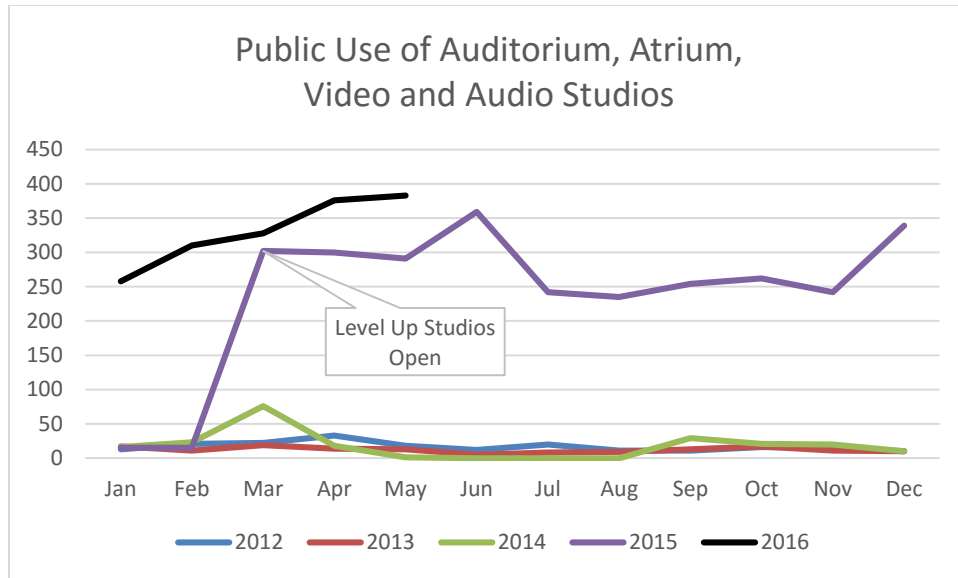
1E. Maintain collections to meet current needs, adding new formats and removing obsolete formats

Collection - Items Added

Monthly Circulation

Circulation: Percentage of Total Circulation for Each Collection

Total Unique Patrons Checking out Material

June 2015, 13,705 | 13,267 | 12,697 | 12,299 | 12,507 | 12,290 | 11,663 | 12,044 | 11,918 | 12,440 | 11949 | May 2016 12427

Legend: ■ June 2015 ■ July ■ August ■ September ■ October ■ November ■ December ■ January ■ February ■ March ■ April ■ May 2016
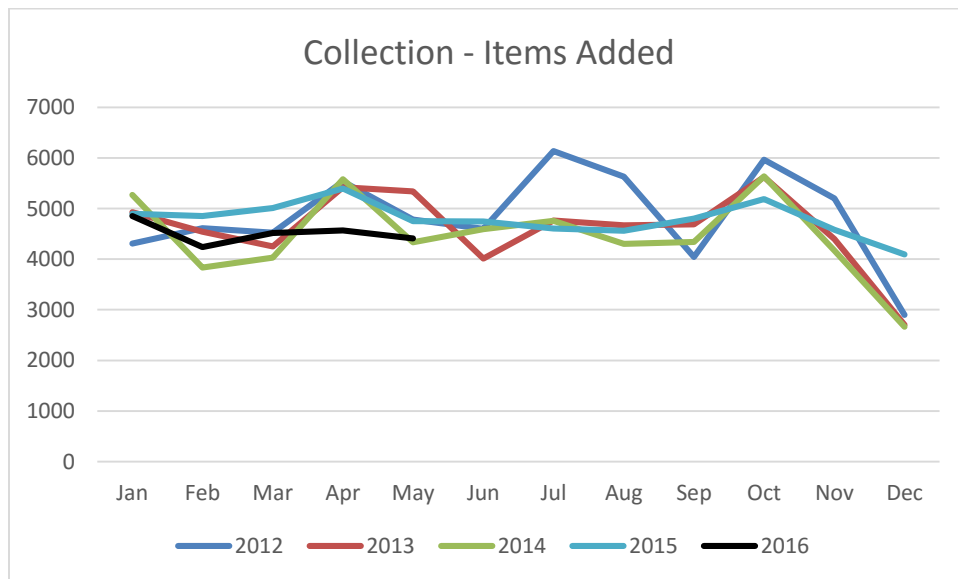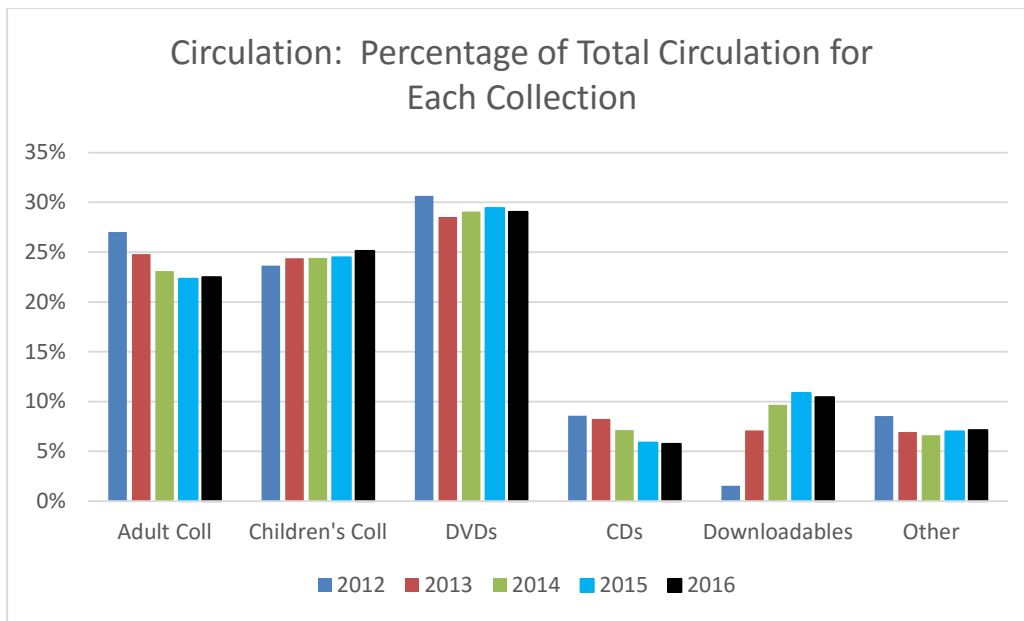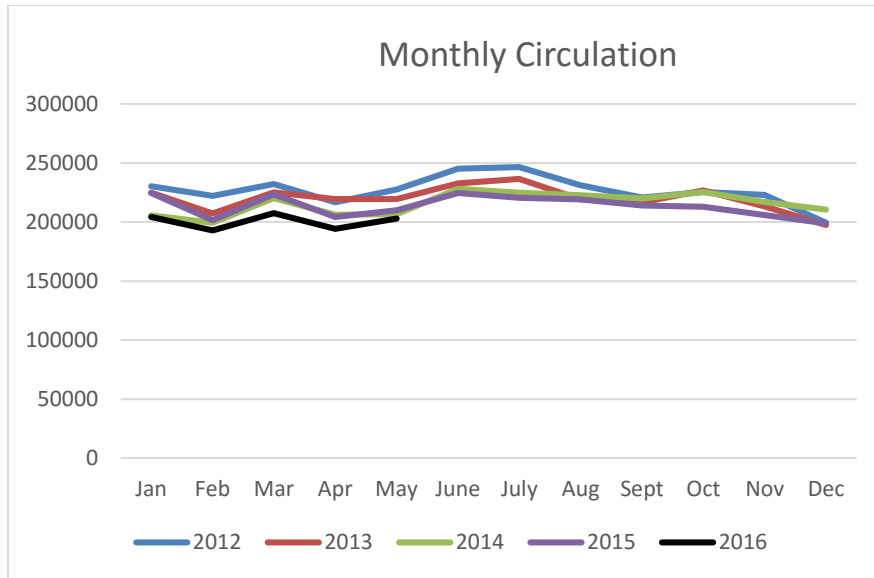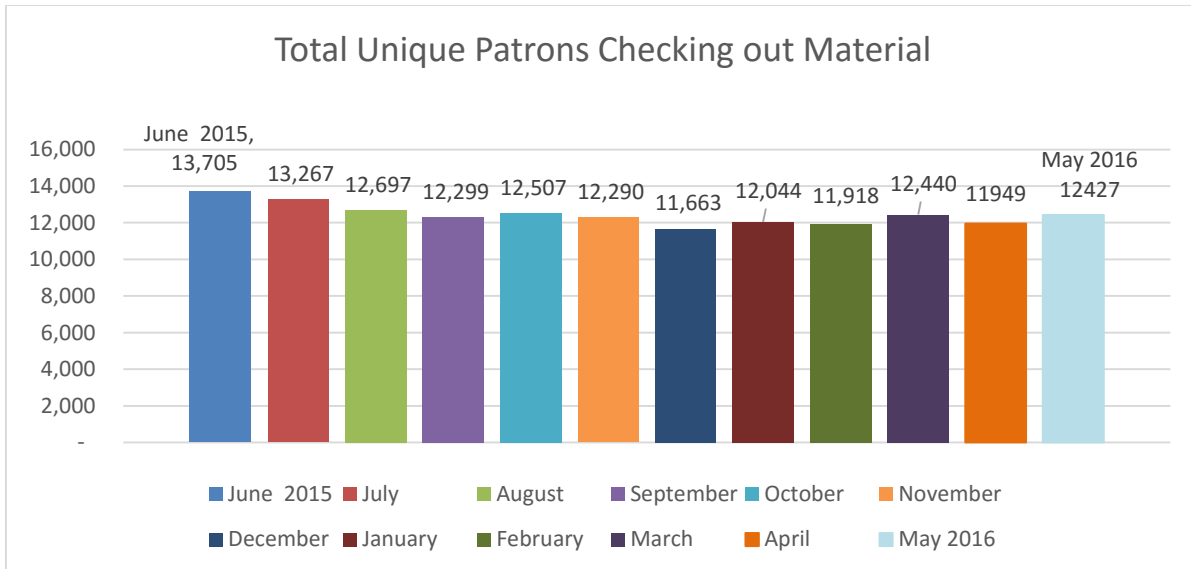
GOAL 2: Provide shared access to the world's information for free

2A. Provide programs for teens and adults

- The Young Adult Library Services Association (YALSA) recognized "B-Town Teens", a teen-run, teen-created TV show, as one of the winners of their Top Ten Summer Learning Programs Contest.
- In collaboration with the Commission on the Status of Children and Youth, a program was scheduled for "Teen Group Discussion: Anxiety". A booklist, for books about anxiety and mental health was also created. Although the program was attended by only one teen, the Library learned a number of important lessons. Several parents contacted the Ground Floor to ask if they could come. Although we turned them away because the program was focused on a teen audience only, we learned that parents want to be involved and there is a need for this type of programming for parents. The booklist also received hundreds of hits. So, sensitive topics are often explored in private and making

resources available for use, on the web and in the Library is a niche the Library can fill.

- Young adults who have completed sixth grade are eligible to volunteer with Children's services during the summer, assisting with programs and other activities. Librarian Ellen Arnholter provided an orientation for ten teens to help them learn about volunteer opportunities and expectations for being a volunteer. Young adults interested in volunteering but who were not able to attend the scheduled orientation can contact Ellen or pick up a volunteer application at the Children's Help Desk to be considered for open opportunities.
- The Library's new, all-in-one Program Guide format continues to be popular and well received. Library customers picked up 3,500 copies of the Program Guide during the Spring quarter (March–May.)

Program Attendance - Teens

School Visits

One Year Party

— 2012 — 2013 — 2014 — 2015 — 2016

Program Attendance - Adults

— 2012 — 2013 — 2014 — 2015 — 2016
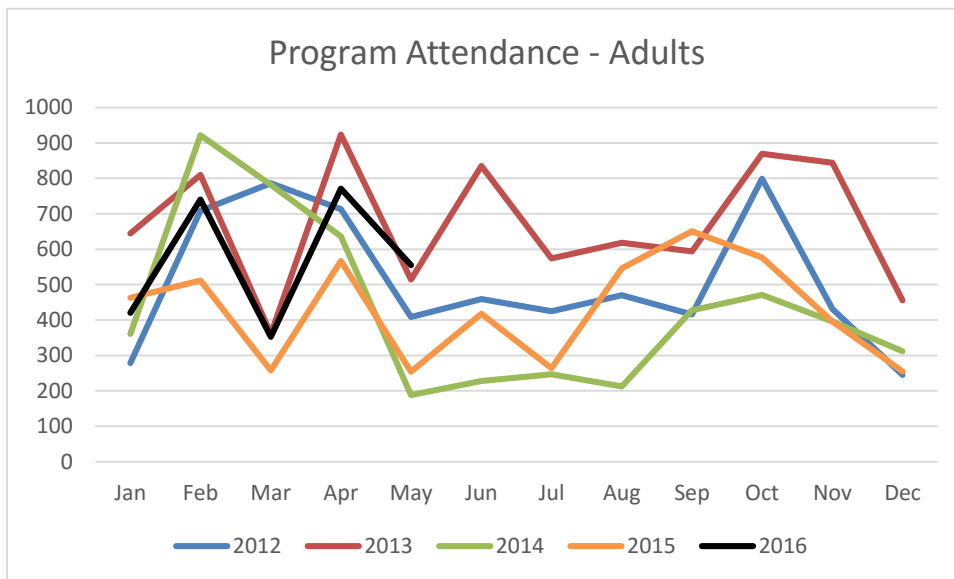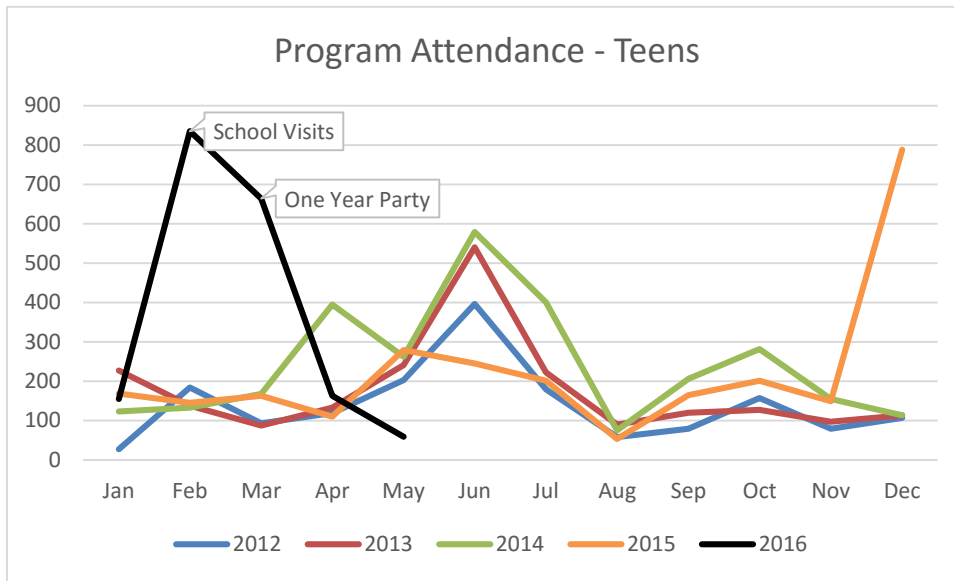
2B. Increase community awareness of and engagement with the library

- Marilyn Wood presented to the Kiwanis Club of Bloomington at their monthly meeting where they discussed digital collections and an overview of current library services for the community.
- As part of the Creative Aging Festival, the library hosted a screening of the film *Invitation to Dance,* a documentary on the history of the disability civil rights movement that simultaneously explores dance as a medium of expression. Featuring dance troupes whose members use wheelchairs and have disabilities, the film explores an artistic medium that specifically focuses attention on the body and the beautiful forms it can take. The

screening was followed by a presentation from Elizabeth Shea, Director of Contemporary Dance at Indiana University, and a discussion with members of the local Dance for Parkinson's Disease organization.

- In another collaboration with the Creative Aging Festival, Librarian Christina Jones and SIA Annie Segraves conducted an inter-generational gardening program in the children's courtyard. This year several seniors came on their own to garden alongside children and their families. Attendees planted garden beds with flowers, herbs and vegetables. They also decorated the boxes, some using stencils of frogs, turtles, butterflies, and even fairies! One senior, who uses a motorized chair, went out of her way to compliment our use of raised beds (rather than standard ground-level beds) - which allowed her to fully participate in the program. A reporter and photographer from the IDS arrived to document the event.
- Older school-age children enjoyed meeting Lil Bub, the world's most out-of-this-world cat, when Lil Bub and his "dude" Mike visited the Library to raise awareness for animal welfare. Mike, read aloud Lil Bub's book and answered questions about cat rescue. Then, children made Lil Bub-inspired art.
- Community Engagement Librarians Dory Lynch and Bobby Overman, along with Chris Jackson, promoted the Library at this year's 50+ Expo. In addition to showcasing library programs and collections, they met with representatives of other agencies serving older Monroe County residents to promote our Homebound, Van, and Bookmobile service points, as well as our download and streaming offerings.
- Lisa arranged for a World Book Online representative to provide updates and a demo of WBO resources at the School Librarians' May PLC meeting, which took place at MCPL.
- Children experienced creative and fun visits to the Library on two school break days in

May. About 42 children took part in Do-It-Yourself crafting activities planned by Librarian Alex Galarza and on another day, 74 attended The *Peanut's Movie* feature film, selected by Librarian Ellen Arnholter.

- Members of the Indiana Commission on the Status of Children and Youth contacted Children's Strategist Lisa Champelli to see if the Children's area could display books and informational materials about anxiety issues children have as part of Children's Mental Health Awareness Month in May. SIA Sam Ott worked with Lisa to create a booklist of titles on this topic. The booklist was featured on the Library's home page in May and used to stock the book display - which was soon depleted.
- Parents of children graduating from Edgewood Primary School and moving on to Edgewood Intermediate School learned about the Summer Reading Program and other activities that can encourage children to read regularly and improve reading abilities from Librarian Stephanie Holman at an evening "Third Grade Transition Night" program, held at EIS. Stephanie is a member of the Partners in Education (PIE) group that meets regularly at EPS and EIS. Her participation in this program is a result of her involvement with PIE. Stephanie also shared information about Summer Reading and assisted with activities at the Family Fun Night for families of preschoolers attending the Edgewood Early Childhood Center (EECC) in Ellettsville. This program is annual and an outcome of work on the EECC PIE team.
- Sam Wendell from Indy Science Fun was a mild-mannered "mad scientist" whose entertaining demonstrations of scientific curiosities kept children on the edge of their seats. He explained what he was doing was not magic but science as he explained why he could spin a cup of water through the air without it spilling, how he was using a catalyst to speed evaporation of a liquid and how dry ice was different from the ice in your freezer as he poured boiling water

onto the ice and sent waves of vapor cascading into the audience. Children and adults were thrilled with the program. One family submitted this comment the following day: "Just wanted to say thanks for the great Science Program that my son participated in at the Ellettsville Library on Sunday. My son has been to a lot of science museums and other science programs, but this one seemed to have just the right amount of excitement for a second grade kid. Thanks for all your hard work and for continuing to be a treasure in our community."

- Staff from the Putnam County Library visited VITAL on May 6th to discuss planning for an adult literacy program in their community. Discussion included resources and services for new immigrants and refugees, building community support, recruitment and training of volunteers, selection of adult literacy materials and

much more. Literacy programming can take many forms, and is most successful when designed to meet the needs of the community. Of the 239 public libraries in Indiana, 94 provide some level of support for adult literacy programming either through direct service or supportive partnerships. The most common topics for instruction include literacy, technology, high school equivalency study, and citizenship.

- Kevin MacDowell participated in the Academy of Science and Entrepreneurship end of year project and listened to, graded/critiqued a presentation made by two teens. The students designed a Power Point for incoming high school freshmen to help them acclimate to the school successfully. This activity helped teens recognize how Library staff can serve as valuable resources in their school life and can help with many of their projects.

Programs Produced by CATS Staff
Government Meetings, Community Events, PSA's

Total Public Meeting Room Reservations

Level Up and Study Rooms Open

Legend: 2012, 2013, 2014, 2015, 2016
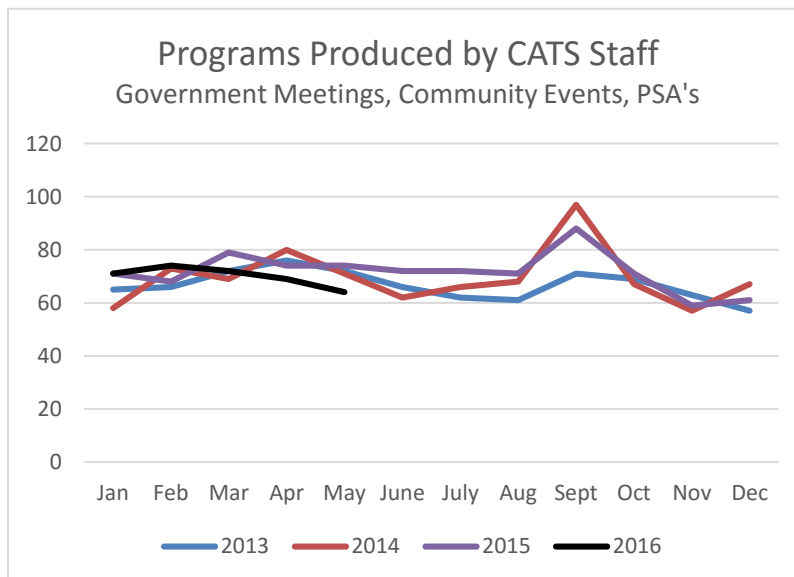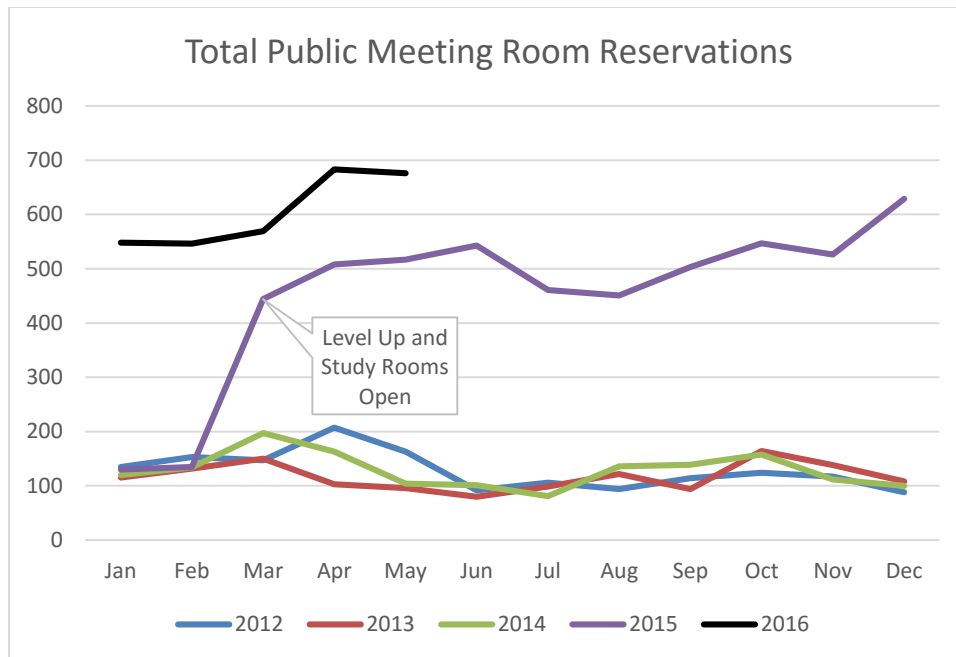
2D. Continually refresh web content and improve usability based on principles of user-centered design

- Progress continues on upgrading the Library's website to a newer version of the content management system, which is Drupal v. 7. The upgrade to Drupal v. 7 will not result in major changes to the look of the website, but the functionality of responsive design will be turned on, resulting in the Library's website being easy to use on any size screen, including a mobile phone. This upgrade should be completed this summer. After the upgrade is complete, work on redesigning the website will commence — input from the public and staff will be an essential part of the process. We will be looking to improve the user interface, and user functionality and discoverability.

GOAL 3: Provide high quality, personalized customer service.

New Accounts Added

2014 Initial Year for Library Cards in the Schools

Legend: 2012, 2013, 2014, 2015, 2016

Library Card Holders by Age
May 2016
Total: 71,496

- 0-9: 7%
- 10-19: 19%
- 20-29: 23%
- 30-39: 17%
- 40-49: 11%
- 50-59: 9%
- 60-69: 8%
- 70-79: 4%
- 80+: 2%

Legend: 0-9, 10-19, 20-29, 30-39, 40-49, 50-59, 60-69, 70-79, 80+

Visits - Total
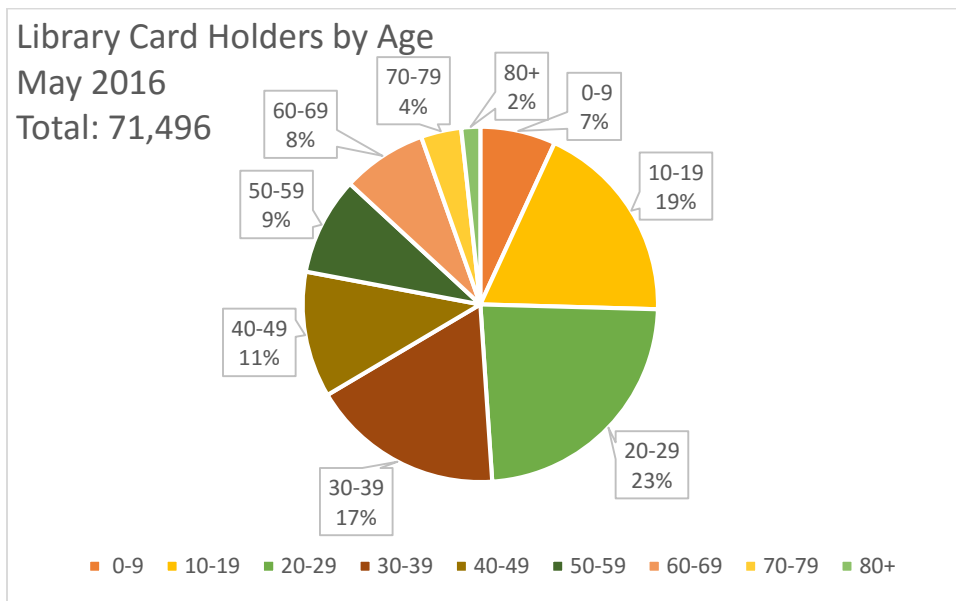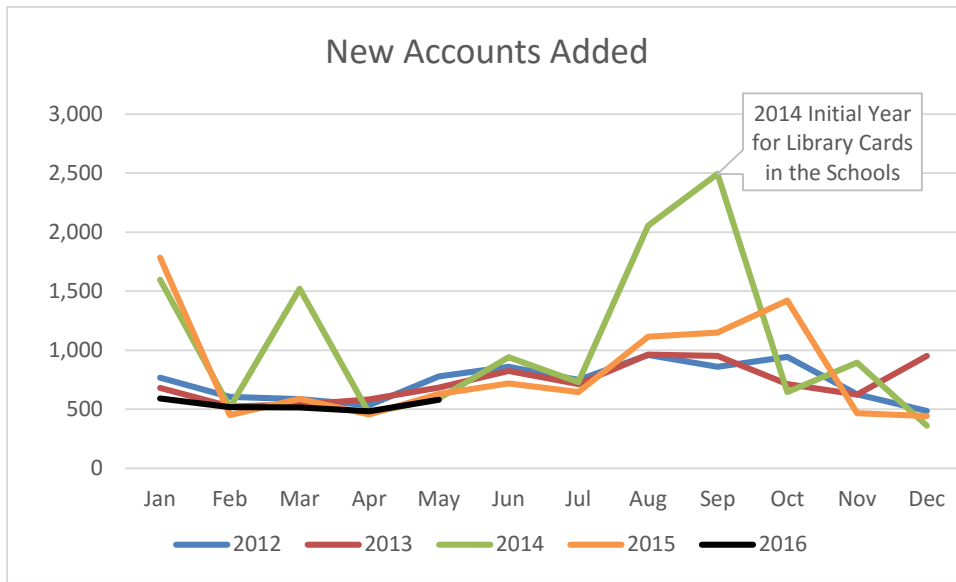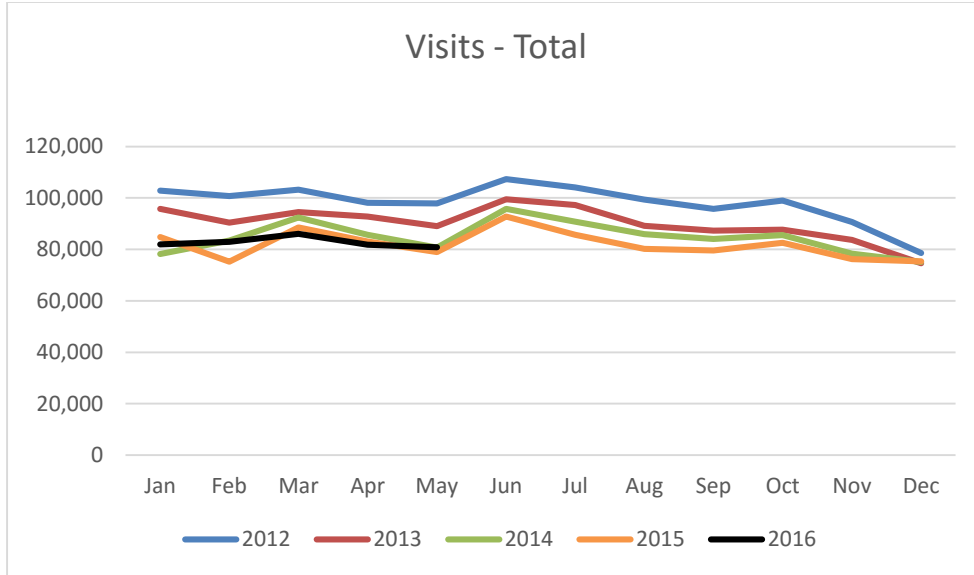
3A. Provide quality customer service to increasingly diverse audiences

- Three Customer Service Staff participated in an Indiana State Library class about serving Spanish Language customers. The 8-week class focused on conversation in library contexts and met in virtual classes and conversation groups. Senior Information Assistant Amber Mestre recently reported using some of her new vocabulary skills saying "I just helped a patron who spoke little to no English get a library card. I helped him fill out the application on the computer and gave him our usual "intro to the library" but in Spanish. I explained where the DVD's were located (both our English and Spanish collection) and helped him check out. That interaction was completely in Spanish and took me through the gambit on what we learned throughout the class."

Visits - Bookmobile
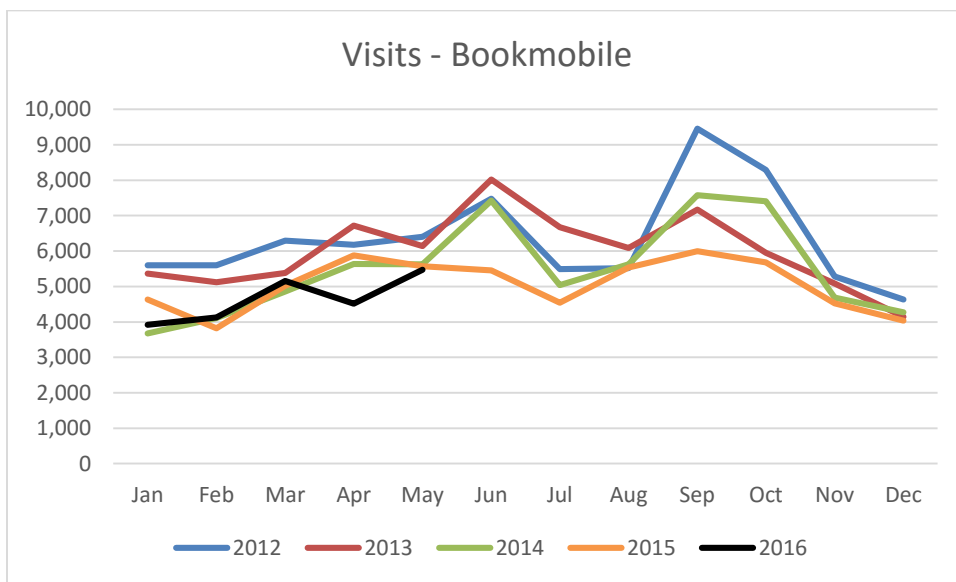
GOAL 4: Optimize stewardship of library resources

4A. Recruit and retain quality employees

- Members of the Labor/Management team attended Federal Mediation and Conciliation Service training in preparations for the upcoming labor agreement negotiation.

- Two candidates interviewed for the Associate Director position.

Employee Hours Worked Per Month

Employee Wages Per Month
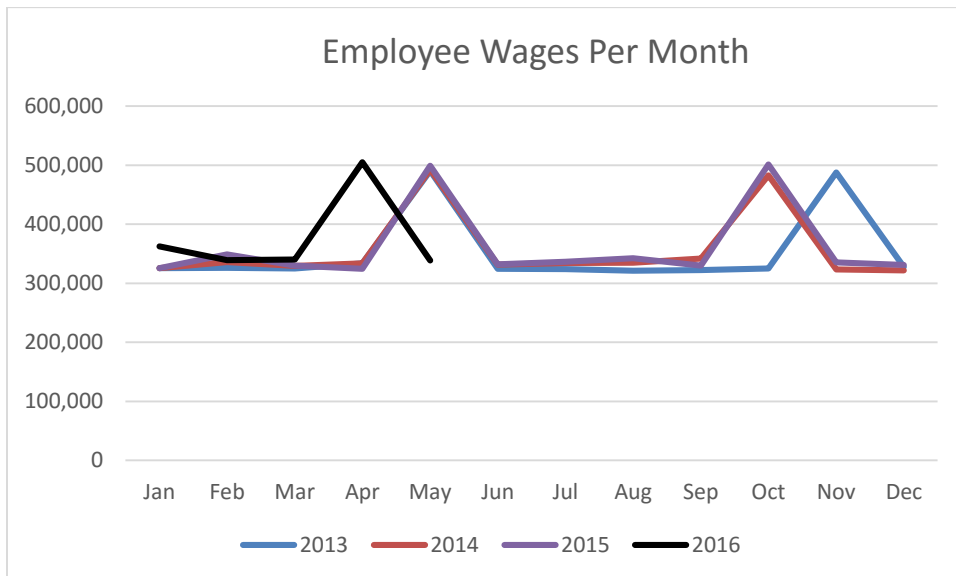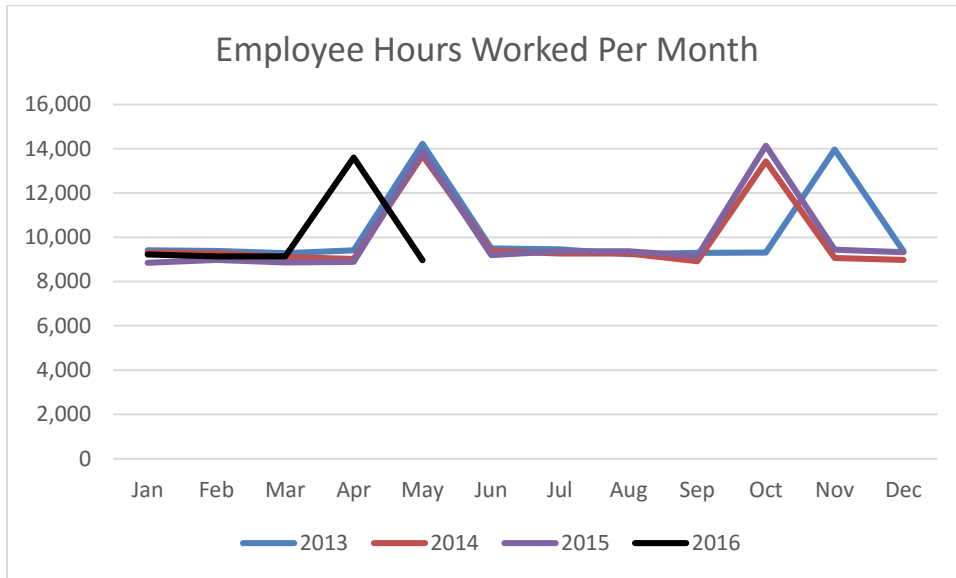
4B. Assure adequate, stable funding for library operations

Total Volunteers

Volunteers - Hours Worked
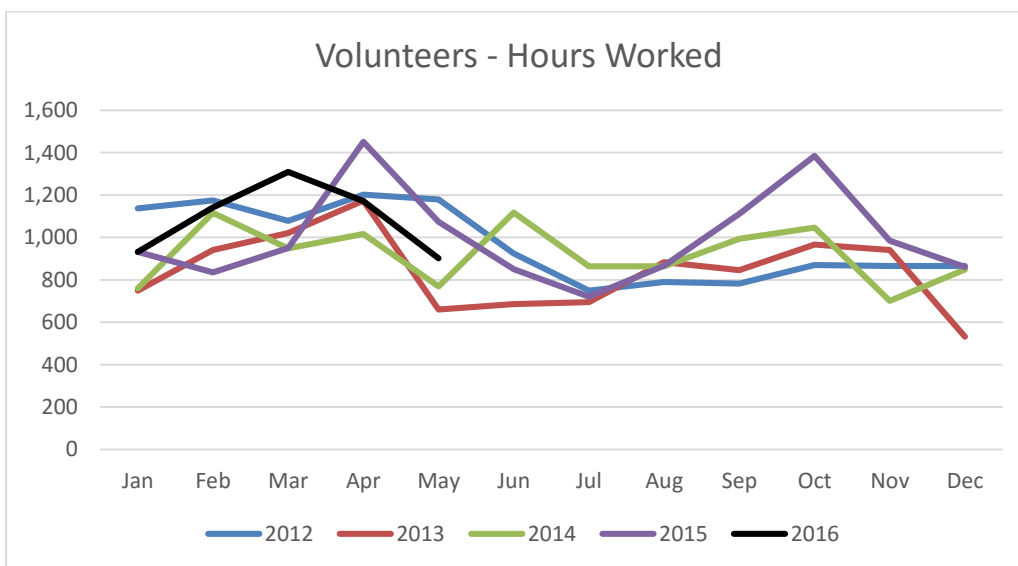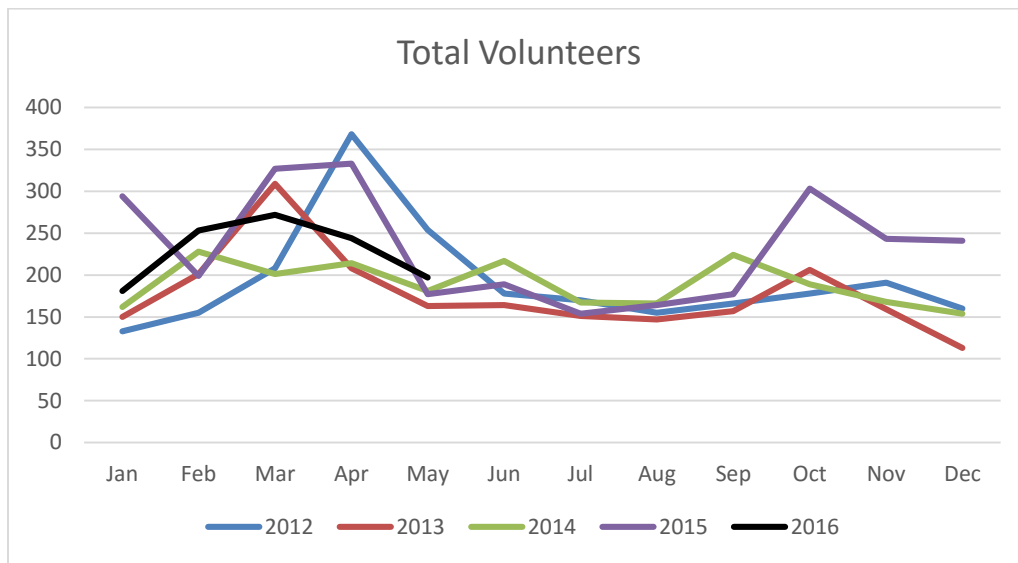
4D. Improve stewardship of library assets and records

- Marilyn Wood attended the Administrators of Large Public Libraries in Indiana meeting held in Fort Wayne on May 5-6. Discussions included changes in Internal Controls, changing service expectations and evaluation, among other topics.

- Marilyn attended the Monroe County Urbanizing Area Plan meeting to stay up to date on county wide planning and potential implications for building a branch library.

2016 BOARD OF TRUSTEE'S CALENDER

All meetings in Room 1B unless otherwise noted

Month	Date	Meeting Type	Potential Topics
January	13	Work Session	
January	20	Board Meeting	Budget line-item transfers; officer slate approved; Conflict of Interest forms; Annual Report; El Centro Contract; Update: Friends of the Library
January	20	Board of Finance	Review Investment Report and Policy
February	10	Work Session in Rm 2A	
February	17	Board Meeting in Rm 2A	Election of Board Officers; review Internet and Computer Use Policy, Update: Customer Service
March	9	Work Session in Rm 2A	
March	23	Board Meeting in Rm 2A	Review Long Range Strategic Plan; Update: Teen Services
April	13	Work Session	
April	20	Board Meeting	Update:
May	11	Work Session	
May	18	Board Meeting	Update: Children's Services
June	8	Work Session	
June	15	Board Meeting at Ellettsville	Update: Programming and Branch Services
July	13	Work Session	
July	20	Board Meeting	Draft 2017 Budget; Update: Non-profit Central and Indiana Room Program, Collection Development Policy
August	10	Work Session	
August	17	Board Meeting	Revise 2017 Budget, Approve 2017 Budget for advertising; Review Management Labor Agreement; Update: Special Audience Services
September	14	Work Session	
September	21	Board Meeting	2017 Budget; Update: Building Services
September	21	Public Hearing	Public Hearing on 2017 Budget
October	12	Work Session	
October	19	Board Meeting	Adopt 2017 Budget as recommended by County Council; Update: CATS
November	9	Work Session	
November	16	Board Meeting	Approve 2017 employee insurance package; Update: VITAL
December	7	Work Session	
December	14	Board Meeting	Approve 2017 salary schedule, Holiday & Closing Schedule, Pay Schedule(dates), director's salary; CATS contracts, Fines and Fees schedule; Update: Communications & Marketing
PROPOSED REVISIONS JUNE 15, 2016			

Overview of Internal Controls Changes

Indiana Code 5-11-1-27 requires each political subdivision to maintain a system of internal control to promote government accountability and transparency.

This Code requires that after June 30, 2016, the Library Board of Trustees must ensure:

- Internal control standards as defined by the SBOA are adopted.
- Personnel receive the necessary training as evidenced through a certification process.

Certain responses to discovered fraud are also required by statute:

- IC 5-11-1-27 (j) Report of Material Variances, Losses, Shortages, or Thefts to the State Board of Accounts.

The directive for adopting this resolution can be found in the *additional information for reference* in your packet.

Additionally, **the fiscal officer** must certify in writing that the minimum internal control standards have been adopted and personnel, not on leave status, have received training. Personnel means, "an officer or employee of a political subdivision whose official duties include receiving, processing, depositing, disbursing, or otherwise having access to funds that belong to the federal government, state government, a political subdivision, or another governmental entity." The certification must be filed with SBOA at the same time as the Annual Financial Report is filed, beginning in 2017.

Definitions

The State Board of Accounts defines internal controls as follows:

- Internal control is a process executed by officials and employees that is designed to provide reasonable assurance that the objectives of the political subdivision will be achieved;
- It is a basic element fundamental to the organization, rather than a list of added on tasks;
- It is an adaptable process that is a means to an end, not an end in itself;
- It is focused on the achievement of objectives; and
- It is dependent on officials and employees for effective implementation.

The purpose of the internal control process is to provide reasonable assurance that the mission and objectives of an organization will be achieved. This purpose includes the reduction of risk associated with fraud as well as a safeguard of resources against loss due to waste, abuse, mismanagement, or errors. Internal control provides a check and balance system over operations, promoting operational effectiveness and efficiency. A system of sufficient internal control produces reliable financial and management data; ensures accuracy and timeliness in reporting; and promotes compliance with laws.

Action Items

We will review the following items for action at our board meeting:

- Resolution to Establish Internal Controls
- Resolution on Materiality and Process for Reporting Material Items

Background Information

Internal control policies and procedures, and their review, have always been part of the audit process at MCPL. In 2007, the Library employed a CPA firm to evaluate the internal controls and to identify areas of potential improvement. The following systems have been implemented since 2007:

- A fixed asset reporting system
- A web based payroll system
- A disaster recovery plan

The new requirements certify the Library is following the minimum standards as defined by SBOA. These reflect policies in place at the Library. We are planning an employee training program which will take place this fall.

Additional material for reference

The State Board of Accounts developed the *Uniform Internal Control Standards for Indiana Political Subdivisions.* This manual defines what an internal control system is and against what standards the Library would be evaluated in any audit performed by or on behalf of the SBOA. The SBOA also developed a workshop, delivered in a Power Point presentation, to describe the internal control system, its conceptual components, and the requirements for adoption of the internal control policy and training. Both these documents are attached for your review.

Other documents are informational and part of MCPLs internal control process.

- *Uniform Internal Control Standards for Indiana Political Subdivisions*
- Public Library Bookkeeping & Annual Financial Report Workshop (slides)
- Training certification form
- State Examiner Directive 2015-6 on Materiality threshold
- Updated Schedule of Adoption, Revision and Review of Board Approved Library Policies
- Examples of procedures for internal control processes at MCPL (these or similar procedures will be used for staff training purposes)

Resolution To Establish Internal Controls

WHEREAS, Board of the_____ Public Library recognizes their responsibility to the residents and taxpayers of the district, to maintain minimum internal control standards as defined by State Board of Accounts and IC 5-11-1-27(g).

NOW THEREFORE BE IT RESOLVED, that the Board of Trustees of the _____Public Library do hereby adopt internal control standards and ensure that personnel receive training.

DULY ADOPTED by the Board of Trustees of the _____ Public Library at its regular meeting held on the _____ day of _____, _____, at which meeting a quorum was present.

NAY   AYE

_____   _____

_____   _____

_____   _____

_____   _____

_____   _____

_____   _____

_____   _____

ATTEST:

_____
Secretary

Monroe County Public Library Board Resolution
on Materiality and Process for Reporting Material Items

Whereas, IC 5-11-1-27(j) requires erroneous or irregular material variances, losses, shortages, or thefts of political subdivision funds or property shall be reported immediately to the State Board of Accounts; and

Whereas, State Examiner Directive 2015-6 directs each political subdivision to determine its own policy on materiality; and

Whereas, the Library does not condone any erroneous or irregular material variances, losses, shortages, or thefts of political subdivision funds or property but recognizes that relatively small items may not justify the cost of the involvement of the State Board of Accounts;

Now, therefore, be it resolved:

Section 1. All erroneous or irregular variances, losses, shortages, or thefts of Library funds or property, or funds or property the Library holds in trust, shall be reported to the Treasurer or his designee promptly.

Section 2. It will be the policy of the Treasurer to report to the State Board of Accounts any erroneous or irregular variances, losses, shortages, or thefts of cash in excess of $500, except for inadvertent clerical errors that are identified timely and promptly corrected with no loss to the Library.

Section 3. It will be the policy of the Treasurer to report promptly to the State Board of Accounts any erroneous or irregular variances, losses, shortages, or thefts of non-cash items in excess of $2000, estimated market value, except for those resulting from inadvertent clerical errors or misplacements that are identified timely and promptly corrected with no loss to the Township, and except for losses from genuine accidents.

Section 4. All Library officials are asked, and all Library employees and agents are directed, to comply with this policy, and the Library Board is asked to endorse it.

Adopted this _____ day of _____, 20 ___

AYE   NAY

_____   _____

_____   _____

_____   _____

_____   _____

_____   _____

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_____   _____

UNIFORM INTERNAL CONTROL STANDARDS FOR INDIANA POLITICAL SUBDIVISIONS

Paul D. Joyce, CPA
State Examiner
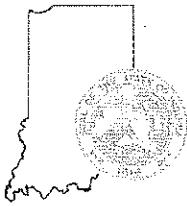
September 2015

STATE OF INDIANA

AN EQUAL OPPORTUNITY EMPLOYER

A MESSAGE FROM THE STATE EXAMINER, PAUL D. JOYCE

My Fellow Public Servants:

Indiana Code 5-11-1-27 requires each political subdivision to maintain a system of internal control to promote government accountability and transparency. As a result, the State Board of Accounts has developed the *Uniform Internal Control Standards for Indiana Political Subdivisions,* which provides a basis of common understanding to assist public sector managers in this effort. This manual defines what an internal control system is and against what standards your system is measured when evaluated for sufficient controls. Our goal is to work with you in partnership to achieve a system of controls that will be instrumental in ensuring that all public officials and employees serve the people with responsibility, integrity, loyalty, and efficiency.

Paul D. Joyce

Paul D. Joyce, CPA
State Examiner

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Table of Contents

Introduction

Indiana Code 5-11-1-27 provides that internal control standards shall be defined to promote government accountability and transparency. This statute applies to all political subdivisions under IC 5-11-10.5-1, including counties, townships, cities, towns, school corporations, library districts, fire protection districts, public transportation corporations, local hospital authorities or corporations, local airport authority districts, special service districts, special taxing districts, or other separate local governmental entities that may sue and be sued.

The State Board of Accounts (SBOA) is required under Indiana Code 5-11-1-27(e) to define the acceptable minimum level of internal control standards. To provide clarifying guidance, the State Examiner compiled the standards contained in this publication: *Uniform Internal Control Standards for Indiana Political Subdivisions*. These standards have been based on those advocated by leading authorities in the field of internal control. All political subdivisions subject to audit by SBOA are expected to adhere to these standards, and will be evaluated accordingly in any audits that are performed by or on behalf of the SBOA.

Internal control is a process executed by officials and employees that is designed to provide reasonable assurance that the mission and objectives of the organization will be achieved. The internal control process includes any policy, system, or action that corresponds directly to the objectives of the organization and adjusts to change when necessary.

In government, missions and objectives change and evolve as a result of various factors such as new management, change in staff, rapid growth, technological advances, and new programs or services. As missions and objectives change, internal controls must be monitored and evaluated for applicability in the new context and adjusted accordingly. Often, new internal controls are implemented without a corresponding deletion in obsolete controls. Maintaining processes which have no clear purpose fosters confusion and ineffective utilization of resources, resulting in a control weakness. Therefore, internal controls should be identified, monitored, and evaluated on a continual basis.

Ultimately it is the people at every level of the organization that are instrumental in ensuring the success of the internal control process. Accordingly, internal controls integrate the attitudes and actions of people within the organization into the processes.

There are many benefits of a well-defined, relevant internal control process. The process produces accountability and transparency that is evident both internally and externally. Internally, the accomplishment of objectives may be quickly evaluated; any inefficiency may be addressed and corrected immediately. Internal control procedures encourage efficient uses of

Uniform Internal Control Standards for Indiana Political Subdivisions

Introduction

government time and resources through the establishment of baselines and other measurable goals. Measurable goals and objectives allow the government to externally communicate success in the performance of missions and objectives. Moreover, the government may convey to the public its commitment to detect and eliminate fraud, waste, and abuse. Internal control procedures reduce costs by enabling timely completion of responsibilities as well as prevention of waste, abuse, or fraud. Additionally, audit costs are reduced as documented processes exist to reasonably ensure that operational, reporting, and compliance objectives are achieved. Finally, the inherent savings and goodwill fostered with the citizens through proper stewardship of their assets is immeasurable.

The internal control process is based on well-established and widely-recognized fundamental principles that operate as an integrated whole but are best understood when analyzed individually. The five components that are recognized as basic to any internal control system are listed in IC 5-11-1-27(d), as follows: Control Environment, Risk Assessment, Control Activities, Information and Communication, and Monitoring. Additionally, the Committee of Sponsoring Organizations of the Treadway Commission COSO provides a framework that includes principle characteristics of these five components and three categories of generalized objectives. The U.S. Government Accountability Office has adapted these components and principles for the Federal government through its *Standards for Internal Control in the Federal Government*, otherwise known as the "Green Book." Accordingly, this SBOA publication is organized on the basis of these conceptual frameworks.

Part One - Minimum Level of Internal Control Standards: This part defines and details the minimum standards through which the system of a political subdivision will be evaluated for sufficient internal controls.

Part Two - Approved Personnel Training Materials: This part contains materials related to the video presentation by the State Board of Accounts on Internal Control. Also included in this section are examples of internal control procedures that could be used to meet each of the seventeen principles. Lastly, this part provides case studies of deficiencies found in SBOA audits and possible resolutions through controls. Please remember, every situation is different and will call for its own unique internal control process. There is no one static internal control process.

Because governments vary in size and complexity, no single method or set of internal control policies and procedures is universally applicable. While this manual provides minimum requirements, internal control is a dynamic open field, with information and publications that might be beneficial in helping the user tailor controls to better fit the organization's particular

Introduction

needs. While adoption of the "Green Book" is not required, we strongly suggest it as a companion guide, especially for those with oversight or internal control development responsibilities. It may be found at www.gao.gov/greenbook.

To keep informed about developments in the field of internal control, consult other professional literature, visit relevant web sites, join professional accountability organizations, and attend training programs on the subject of internal control.

DEFINITION OF INTERNAL CONTROL

By necessity, the definition of internal control is broad. Internal control is a conceptual process that is applied to a wide range of situations in a wide range of environments. The purpose of the internal control process is to provide reasonable assurance that the mission and objectives of an organization will be achieved. This purpose includes the reduction of risk associated with fraud as well as a safeguard of resources against loss due to waste, abuse, mismanagement, or errors. Internal control provides a check and balance system over operations, promoting operational effectiveness and efficiency. A system of sufficient internal control produces reliable financial and management data; ensures accuracy and timeliness in reporting; and promotes compliance with laws.

SBOA defines internal control as follows:

- *Internal control is a process executed by officials and employees that is designed to provide reasonable assurance that the objectives of the political subdivision will be achieved;*

- *It is a basic element fundamental to the organization, rather than a list of added on tasks;*

- *It is an adaptable process that is a means to an end, not an end in itself;*

- *It is focused on the achievement of objectives; and*

- *It is dependent on officials and employees for effective implementation.*

Each of the five components of internal control is necessary to form a complete internal control process: Control Environment, Risk Assessment, Control Activities, Information and Communication, and Monitoring Activities. If any of the five components is missing, true internal control is not achieved. Additionally, each component is comprised of recognized principle elements. To have a complete component, the principles associated with each component should be present.

Uniform Internal Control Standards for Indiana Political Subdivisions

Introduction

DOCUMENTATION OF INTERNAL CONTROL	Documentation is a necessary part of effective internal control. Documentation relates internal control procedures to the missions and objectives of the unit, solidifies expectations, and provides an effective way to communicate the process. Management uses judgment in determining the extent of documentation needed. However, SBOA recommends the minimum documentation requirements found in the "Green Book."
ORGANIZATIONAL ROLES	All members of a political subdivision, including all elected officials, board members (compensated or not), and employees fulfill a role in the system of internal control. However, leadership of the political subdivision sets the tone; clear support from leadership engages a successful, effective internal control system and emphasizes the importance of contributions that each individual provides as part of the team. If leadership does not effectively establish and clearly communicate support for internal control and what the internal control system is, the political subdivision will likely experience a weak, ineffective internal control system that is only sporadically successful. While these internal control standards are useful and applicable to all members, personnel as defined under IC 5-11-1-27 have been specifically charged with understanding the standards and procedures adopted by the legislative body of the political subdivision. IC 5-11-1-27 (c) provides that personnel means, "an officer or employee of a political subdivision whose official duties include receiving, processing, depositing, disbursing, or otherwise having access to funds that belong to the federal government, state government, a political subdivision, or another governmental entity."
	After June 30, 2016 the legislative body of the political subdivision must ensure that the internal control standards and procedures are adopted by the political subdivision and that personnel receive the necessary training.
PROCEDURES FOR ADOPTION OF INTERNAL CONTROL POLICY AND TRAINING	At a minimum, the legislative body shall stipulate in a policy that they have adopted the internal control standards as defined by SBOA under IC 5-11-1-27(e). Personnel training of individuals shall be evidenced through a certification process. The certification form that is to be used and retained by the political subdivision is found in the Appendix of this manual. The fiscal officer of a political subdivision must certify in writing that the minimum internal control standards have been adopted and personnel, not on leave status, have received training. The certification must be filed with SBOA at the same time as the Annual Financial Report is filed, beginning in 2017.
OBJECTIVES	The achievement of objectives is the purpose of the internal control system and so the objective(s) must first be defined. In general, objectives for political subdivisions originate from purposes and functions detailed in laws,

Introduction

regulations, ordinances, etc. Objectives are set at both the entity level and at office level by the oversight body and management and must be viewed from a holistic, interrelationship approach.

There are three broad categories of objectives which help to clarify the objective setting process:

- *Operations objectives* which are designed to analyze operational and performance goals along with the effectiveness and efficiencies of operation, including the safeguarding of assets.

- *Reporting objectives* which are designed to consider both financial and non-financial information, internal and external to the unit, with an expectation of reliability, accountability and transparency.

- *Compliance objectives* which are designed to assure adherence to laws and regulations.

These objective categories are interrelated and, therefore, may overlap.

DEFINITIONS OF OVERSIGHT BODY, LEGISLATIVE BODY, AND MANAGEMENT

The oversight body and management work together and share responsibility for the development and implementation of internal controls for the political subdivision. Management is primarily responsible for the design and implementation of the internal control structure. The oversight body has the ultimate responsibility to oversee and monitor that the internal controls have been implemented and are being followed by the political subdivision as a whole.

The oversight body is by default the legislative body for each political subdivision. However, the legislative body can establish a separate oversight body. They would need to specify who or which positions will be part of the oversight body and what the responsibilities of the oversight body will be.

Each political subdivision has unique organization requirements and statutory authorities that define who is part of management and who is part of the legislative body.

County

For Counties, the legislative body is usually the Board of Commissioners. However, there are a few counties that under statute have established the County Council as the legislative body. For counties, the legislative body might want to consider establishing an oversight committee made up of representatives from the Commissioners, the Council and other office

Introduction

holders or department heads. If a county legislative body chooses to establish an oversight committee, they should also establish the composition of the oversight committee and what responsibilities they are delegating to that committee.

Management includes elected officials and department heads that design and implement controls and control activities for their office or department. As much as possible, those controls should be documented and provided to all employees. Feedback between the legislative body/oversight committee and management should be established at the beginning of the internal control process.

City or Town

For second and third class Cities, the Common Council is the legislative body. For Towns, the Town Council is the legislative body. If the legislative body for a City or Town chooses to establish an oversight committee, they should also establish the composition of the oversight committee and what responsibilities they are delegating to that committee.

Management includes elected officials and department heads that design and implement controls and control activities for their office or department. As much as possible, those controls should be documented and provided to all employees. Feedback between the legislative body/oversight committee and management should be established at the beginning of the internal control process.

School

For School Corporations, the legislative body is the School Board of Trustees. If the legislative body for a School chooses to establish an oversight committee, they should also establish the composition of the oversight committee and what responsibilities they are delegating to that committee.

Management is a combination of the Superintendent and the Finance Director (CFO, Business Manager, Treasurer, etc.) who design and implement internal controls and control activities for the School Corporation. As much as possible, those controls should be documented and provided to all employees. Feedback between the legislative body and management should be established at the beginning of the internal control process.

For Extra-Curricular Accounts, the legislative body is the School Board of Trustees. If the legislative body for the Extra-Curricular Accounts chooses to establish an oversight committee, they should also establish the composition of the oversight committee and what responsibilities they are delegating to that committee.

Uniform Internal Control Standards for Indiana Political Subdivisions

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Management is a combination of the Superintendent, the Finance Director (CFO, Business Manager, Treasurer, etc.), the School Principal, and the ECA Treasurer who design and implement internal controls and control activities for the Extra-Curricular Accounts. As much as possible, those controls should be documented and provided to all employees. Feedback between the legislative body and management should be established at the beginning of the internal control process.

Township

For Townships, the legislative body is the Township Board. If the legislative body for a Township chooses to establish an oversight committee, they should also establish the composition of the oversight committee and what responsibilities they are delegating to that committee.

Management is the Township Trustee who designs and implements internal controls and control activities for the Township. As much as possible, those controls should be documented and provided to all employees. Feedback between the legislative body and management should be established at the beginning of the internal control process.

Other Governmental Units

For a governmental unit not previously discussed and defined, the governing body of the unit is the legislative body. If the legislative body for another governmental unit chooses to establish an oversight committee, they should also establish the composition of the oversight committee and what responsibilities they are delegating to that committee.

Management includes elected and/or appointed officials and department heads that design and implement controls and control activities for their office or department. As much as possible, those controls should be documented and provided to all employees. Feedback between the oversight body and management should be established at the beginning of the internal control process.

Uniform Internal Control Standards for Indiana Political Subdivisions

Part One:

Minimum Level of Internal Control Standards

FIVE COMPONENTS OF INTERNAL CONTROL

A system of internal control may be implemented in many different ways. Because political subdivisions vary in purpose, size and complexity, no single method of internal control is universally applicable. However, the five internal control components and seventeen principles should be present and functioning, operating in an integrated manner. Some components may have principles implemented entity-wide, which impact the internal control system for all objectives, while other components may be specific to a given objective.

The terms oversight body and management are used throughout these guidelines. Please refer to the Introduction Section for the definitions appropriate to your political subdivision.

Component One:
Control Environment

The control environment is the basic commonality for all and comprises the integrity and ethical values of the political subdivision established by the oversight body and management. The standards, processes, and structures which form the control environment pervasively impact the overall system of internal control. The oversight body and management convey leadership expectations, and overall tone which are reinforced by all officials and management throughout the various offices and departments. The control environment also contains the overall accountability structure for all employees through performance and reward measures. Within this structure, leadership demonstrates commitment to the political subdivision by having a process for attracting, developing, and retaining competent individuals. This component is static in that its underpinnings do not generally change with a given objective.

Five of the seventeen principles of internal control pertain to the control environment:

Principle 1. The oversight body and management demonstrate a commitment to integrity and ethical values.

The oversight body and management demonstrate these values through directives, attitudes and behavior. Established standards of conduct are expected to be observed by all throughout the political subdivision and are used when evaluating adherence to the values of the political subdivision.

Principle 2. The oversight body oversees the entity's internal control system.

There is an oversight structure in place. The oversight body oversees management's design, implementation, and operation of the political subdivision's internal control system.

FIVE COMPONENTS OF INTERNAL CONTROL

Principle 3. Management establishes an organizational structure, assigns responsibility, and delegates authority to achieve the political subdivision's objectives.

Organizational structure is designed, responsibilities are assigned and authority delegation is identified to enable the political subdivision to plan, execute, control and assess achievement of objectives. The organizational structure is designed so that it is clear where responsibilities are, especially for those areas where statute has not assigned particular responsibilities. When needed, management will go back to the legislative body to enact the policies that will clearly define these areas, specifically when the organizational structure extends beyond office or department boundaries to affect the political subdivision as a whole. Management develops and maintains documentation of the internal control system.

Principle 4. Management demonstrates a commitment to attract, develop and retain competent individuals.

Policies pertaining to the recruitment, training, mentoring, and retention of personnel consider the objectives of the political subdivision, including succession and contingency plans for key roles.

Principle 5. Management evaluates performance and holds individuals accountable for their internal control responsibilities.

Individuals are held accountable for their internal control responsibilities through a recognized, understood structure which includes corrective action procedures. Additionally, management evaluates for excessive pressures on personnel and adjusts these pressures accordingly.

**Component Two:
Risk Assessment**

Risk is the possibility that an event will occur and adversely affect the achievement of objectives. Risk assessment is the process used to identify and assess internal and external risks to the achievement of objectives, and then establish risk tolerances. Each identified risk is evaluated in terms of its impact and likelihood of occurrence. Overall, risk assessment is the basis for determining how risk will be managed.

Four of the seventeen principles of internal control apply to risk assessment:

FIVE COMPONENTS OF INTERNAL CONTROL

Principle 6. Management defines objectives clearly to enable the identification of risks and defines risk tolerances.

Objectives defined in clear terms will include information such as: who is to achieve the objective, how the objective will be achieved, and when the objective will be achieved.

Principle 7. Management identifies, analyzes, and responds to risk related to achieving the defined objectives.

Management identifies risks to the achievement of the political subdivision's objectives across the unit as a whole and within each office or department. Analysis of risk through determination of objective measures and variance tolerances is the basis for determining how the risks should be managed. The response to risk is selected: acceptance, avoidance, reduction, or sharing.

Principle 8. Management considers the potential for fraud when identifying, analyzing, and responding to risks.

The types of fraud which could impact the achievement of objectives include fraudulent financial reporting, misappropriation of assets, and corruption. As a part of this analysis, fraud risk factors are identified: pressure, opportunity, and rationalization. The response to fraud risk exercises the same process used for all analyzed risks.

Principle 9. Management identifies, analyzes, and responds to significant changes that could impact the internal control system.

Internal control is a process, and part of that process is the responsibility for management to be continually aware of changes, both external and internal, that could affect the achievement of the political subdivision's objectives. Those changes should be analyzed for both their immediate effect and for any future impact. Management would then determine any modifications needed in the internal control process to adapt to these changes.

**Component Three:
Control Activities**

Control activities are the actions and tools established through policies and procedures that help to detect, prevent, or reduce the identified risks that interfere with the achievement of objectives. Detection activities are designed to identify unfavorable events in a timely manner whereas prevention activities are designed to deter the occurrence of an unfavorable event. Examples of these activities include reconciliations, authorizations, approval processes, performance reviews, and verification processes.

FIVE COMPONENTS OF INTERNAL CONTROL

An integral part of the control activity component is segregation of duties. The fundamental premise of segregation of duties is that an individual or small group of individuals should not be in a position to initiate, approve, undertake, and review the same action. Separating the ability to record, authorize, and approve the transactions along with the handling of the related asset reduces the risk of error or fraudulent actions. It also reduces the risk of management override.

In very small governmental units, such segregation may not be practical. In this case, compensating activities should be implemented which may include additional levels of review for key operational processes, random and/or periodic review of selected transactions. These additional levels of review may take the form of managerial review of reports of detailed transactions, periodic review of performance of reconciliations, and periodic counts of assets and comparison to records. Certain situations may require management to go outside of the office or department for help in implementing controls and these reviews might be performed by governing boards or other elected officials.

There is an expectation of segregation of duties. If compensating controls are necessary, documentation should exist to identify both the areas where segregation of duties are not feasible or practical and the compensating controls implemented to mitigate the risk. Clear documentation should be maintained for continuity as well as ease of communication to outside parties.

Three of the seventeen principles of internal control apply to control activities:

Principle 10. Management designs control activities to achieve objectives and respond to risks.

Control activities are designed to fulfill defined responsibilities and address identified risks. An evaluation of the purpose of the control activity is performed as well as an evaluation of the effect a deficiency would have on objectives. Control activities may be either automated or manual. The Green Book identifies a list of control activity categories that are meant only to illustrate the range and variety of control activities; the list is by no means all inclusive, but is reproduced here for reference purposes:

- Top-level reviews of actual performance.

- Reviews by management at the functional or activity level.

- Management of human capital.

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FIVE COMPONENTS OF INTERNAL CONTROL

- Controls over information processing.

- Physical control over vulnerable assets.

- Establishment and review of performance measures and indicators.

- Segregation of duties.

- Proper execution of transactions.

- Accurate and timely recording of transactions.

- Access restrictions to and accountability for resources and records.

- Appropriate documentation of transactions and internal control.

Principle 11. Management designs the political subdivision's information system and related control activities to achieve objectives and respond to risks.

Control activities are designed to support the completeness, accuracy, and validity of information processing by technology including the design of security management. Management evaluates changes to systems and updates control activities in response. For example,

- Disaster Recovery ensures that critical accounting information will be processed in the event of interruption of computer processing capacity.

- Back-Up Processing provides for accounting information to be backed up on a periodic basis sufficient to allow restoration of the information in a timely manner.

- Physical Security protects the computer system and the associated telecommunications equipment from environmental damage and unauthorized access.

- Logical Security requires access to accounting information and processes be controlled by operating system software and by the computerized accounting application through user identification codes and passwords.

- Change Controls are internal controls over changes made to the accounting system's computer programs.

FIVE COMPONENTS OF INTERNAL CONTROL

- Audit Trails allow for sufficient documentation to trace all transactions from the original source of entry into the system, through all system process, and to the results produced by the system.

- Input Controls provide input edits and controls to assure that information entered into the system is accurate, that all appropriate information is entered into the system.

- Segregation of Duties can be achieved within information technology systems by appropriate assignment of security profiles that define the data the users can access and the functions they can perform.

- Output Controls are features that assure all accounting information is reported accurately and completely.

- Interface Controls allow for Information generated in one computer application system to be transferred to another computer application system accurately and completely.

- Internal Processing provides written verification procedures and actual verification results that document accurate calculating, summarizing, categorizing, and updating of accounting information on a periodic basis.

Principle 12. Management implements control activities through policies.

Management works with each office or department in determining the policies necessary to address the objectives and related risks for the operational process. Further defined policies through day-to-day procedures may be warranted. These policies are periodically reviewed for continued relevance and effectiveness.

Component Four: Information and Communication

Relevant information from both internal and external sources is necessary to support the functioning of the other components of internal control. Communication is the continual process of providing, sharing, and obtaining necessary information. Internal communication enables personnel to receive a clear message that control responsibilities are taken seriously by the organization. External communication enables relevant outside information to be internalized and internal information to be clearly communicated to external parties.

FIVE COMPONENTS OF INTERNAL CONTROL

Three of the seventeen principles of internal control pertain to the component of information and communication:

Principle 13. Management uses quality information to achieve the political subdivision's objectives.

Management defines the types of information needed and the acceptable sources of information. Then, management processes and evaluates the information for relevancy. Information should be appropriate, current, complete, accurate, accessible, and timely.

Principle 14. Management internally communicates the necessary quality information to achieve the political subdivision's objectives.

Information is communicated using established reporting lines. Appropriate communication methods consider the audience, nature of the information, availability, cost, and any legal or regulatory requirements.

Principle 15. Management externally communicates the necessary quality information to achieve the entity's objectives.

Management identifies external parties and communicates relevant information. Appropriate communication methods are developed and should include the same consideration as outlined for internal communication.

**Component Five:
Monitoring Activities**

Evaluations are used to determine whether each of the five components of internal control is present and functioning. These evaluations may be conducted on an ongoing or periodic basis. The criteria used are developed by the oversight body, elected officials, management, governing boards, or recognized standard-setting bodies or regulators.

Two of the seventeen principles of internal control apply to monitoring activities:

Principle 16. Management establishes and operates monitoring activities to monitor the internal control system and evaluate the results.

A baseline of the current state of the internal control system is compared against the original design of the internal control system. The baseline consists of issues and deficiencies identified in the internal control system. The results of the monitoring process are evaluated and documented.

FIVE COMPONENTS OF INTERNAL CONTROL

Potential changes to the internal control system are identified. Control and monitoring activities may be the same, but it is the intent of the activity that distinguishes which component the activity is supporting. For example, a review of reconciliation with the intent to detect errors would be a control activity while a review of the same reconciliation with the intent to determine if internal control procedures are in place and functioning properly would be a monitoring activity.

Principle 17. Management remediates identified internal control deficiencies on a timely basis.

Management establishes a mechanism for personnel to report internal control issues identified while performing their responsibilities. These issues are documented and evaluated on a timely basis.

Management remediates identified issues. **Corrective actions include resolution of audit findings.**

Uniform Internal Control Standards for Indiana Political Subdivisions

Part Two:

Approved Personnel Training Materials Supplement

INTERNAL CONTROL SYSTEMS

Handouts for Video Presentation located on
website www.in.gov/sboa

INTRODUCTION

- The information on the following slides supplement and support the PowerPoint presentation on the Uniform Internal Control Standards for Indiana Political Subdivisions. This presentation is available on the State Board of Accounts website www.in.gov/sboa
- The presentation is available in webinar format to anyone who would like to review the information.

Why do we talk about internal controls then find it difficult to take action?

· Control systems are not uniform.
· They are not tangible.

They are not rocket science but in order to be effective they have to be more than just thoughts in the mind of management.

Summary of the Discussion

· Understanding Internal Control
  · 3 Categories of Objectives
  · 5 Components on Internal Control Systems
  · COSO/Green Book
    · Expanded guidance on the role of those in charge of governance in Internal Control Systems
    · Adjusted for increased dependence on IT
    · 17 principles under the 5 components
· Implementation

Definition of Effective Internal Control

An effective system of internal control requires that:

· Each of the 5 components and 17 principles are present and functioning and,

· The 5 components operate together in an integrated manner.

A major deficiency exists if the county cannot conclude that these are met.

Internal Control Framework
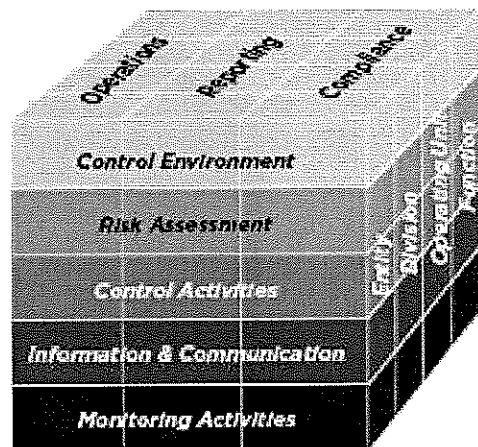
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Management's Objectives

- Operations
- Reporting
- Compliance
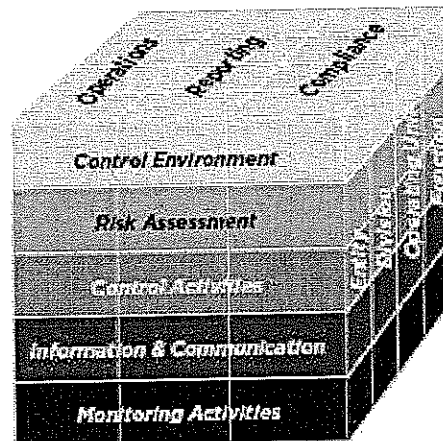
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Internal Control Components

- Control Environment
- Risk Assessment
- Control Activities
- Information & Communication
- Monitoring Activities
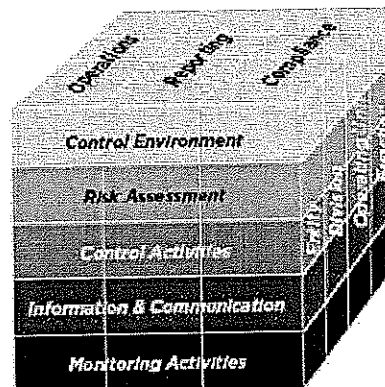
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Control Environment

- Set of standards, processes, and structures
- Tone at the top
- Integrity and ethical values of the political subdivision
- Includes performance measures, incentives, and rewards

Acts as the foundation for a sound system of internal control

Risk Assessment

Risk assessment requires management to consider the impact of possible changes in the external environment and within the political subdivision that may render internal control ineffective.

- Many organizations, take a risk-based approach to internal control
- Includes:
  - Risk Identification
  - Risk Analysis
  - Risk Response

Control Activities

Control activities are the actions established through policies and procedures to mitigate risks to the achievement of objectives.

- Preventive or detective in nature
- Manual and automated activities
- Includes segregation of duties

Internal controls combat fraud and mistakes

Fraud Triangle

- Prevent Opportunity

- Detect Fraud, Errors and Omissions
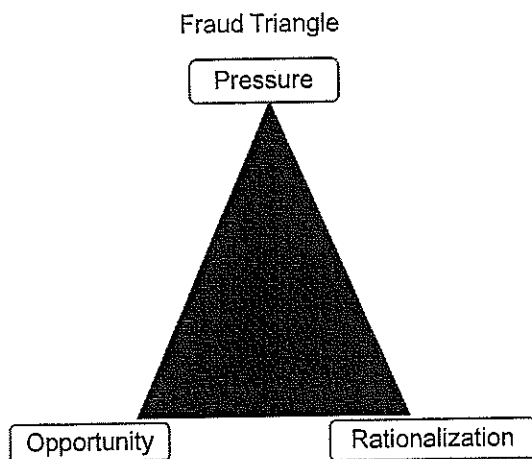
Pressure

Opportunity

Rationalization

Uniform Internal Control Standards for Indiana Political Subdivisions

Information and Communication

- Emphasizes importance of quality information
- Volume and sources
- Complexity of processes
- Technology advances
- Greater interaction with 3rd party vendors
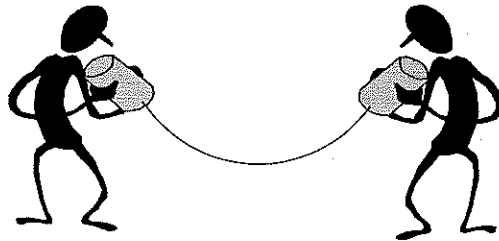
Monitoring Activities

Ongoing Evaluations	Separate Evaluations
• Built into the business process at various levels • Timely information	• Conducted periodically • Frequency will depend on assessment of risks and effectiveness of ongoing evaluations

New Principles

COSO/Green Book clarifies requirements for effective internal control with the 17 new principles

- Principles relate to a component of the internal control system
- Common sense

Control Environment

1. The oversight body and management demonstrate a commitment to integrity and ethical values.
2. The oversight body oversees the entity's internal control system.
3. Management establishes an organizational structure, assigns responsibility, and delegates authority to achieve the political subdivision's objectives.
4. Management demonstrates a commitment to attract, develop and retain competent individuals.
5. Management evaluates performance and holds individuals accountable for their internal control responsibilities.

Risk Assessment

6. Management defines objectives clearly to enable the identification of risks and defines risk tolerances.
7. Management identifies, analyzes and responds to risk related to achieving the defined objectives.
8. Management considers the potential for fraud when identifying, analyzing and responding to risks.
9. Management identifies analyzes, and responds to significant changes that could impact the internal control system.

Control Activities

10. Management designs control activities to achieve objectives and respond to risks.
11. Management designs the political subdivision's information system and related internal control activities to achieve objectives and respond to risks.
12. Management implements control activities through policies.

Information and Communication

13. Management uses quality information to achieve the political subdivision's objectives.

14. Management internally communicates the necessary quality information to achieve the political subdivision's objectives.

15. Management externally communicates the necessary quality information to achieve the entity's objectives.

Monitoring Activities

16. Management establishes and operates monitoring activities to monitor the internal control system and evaluate the results.

17. Management remediates identified internal control deficiencies on a timely basis.

Take it Step by Step and see where it leads you!

1. Control Environment
2. Risk Assessment
3. Control Activities
4. Information and Communication
5. Monitoring

Documentation

Start with documenting the 5 components in significant areas first.

- Cash handling

- Management's Goals
  - Customer Service
  - Compliance with Laws and Regulations

Find where there is risk that is not mitigated by internal control

- This is Risk identification
- Perform your risk analysis
- Respond to the risk
  - Implementing controls
  - Insurance
  - Acceptance of the Risk
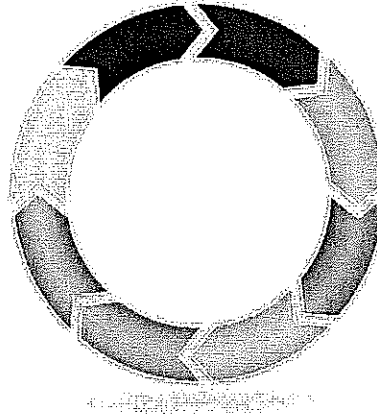
Are you going to "trust" or "**make sure**" things are done right in your office?

Examples of Internal Control Procedures

INTRODUCTION

Governments provide services to their citizens. Locally these services can include public safety, education, highways and streets, health and welfare, culture and recreation, economic development and public utilities. In order to fund those services, governments procure resources through taxation, fees, fines, permits/licenses, donations and grants from other governments. Governments must aim to make the most effective and efficient use of these resources in rendering services. A sound internal control system provides reasonable assurance that a political subdivision will accomplish its mission and objectives with accountability and transparency.

This section contains ideas of policies, procedures and other considerations for the development and implementation of a reliable internal control system. However, this section should not be construed as a prescribed system of internal control. The oversight body and management are responsible for developing and implementing an internal control system which meets the needs of the political subdivision.

Component One:
Control Environment

The control environment sets the tone of the organization and influences the effectiveness of internal controls within the government. Many factors determine the control environment, including the oversight body's attitude, actions, and values; commitment to competence and human resource policies and practices; assignment of authority and responsibility; and participation.

Principle 1. The oversight body and management demonstrate a commitment to integrity and ethical values.

As part of its commitment to an overall system of internal control, the oversight body develops and implements a formal ethics policy. In order to ensure the policy is communicated to each person, a system of annual acknowledgment could be devised; for example, through e-mail submission or manual documentation, each official and employee attests they have read the policy and will adhere to the policy.

In furtherance of its commitment to integrity and ethical values, the oversight body and management consider the following procedures:

- Conveying periodic messages of philosophy and expectations to all employees.

Examples of Internal Control Procedures

- Evaluating the internal control system for weaknesses on a regular basis, providing resolutions to any weaknesses, and informing employees of changes in procedure.

- Establishing a confidential reporting system for individuals to report suspected fraud and abuse of local policies.

- Instituting procedures to address violations of policies and consequences for violation.

Principle 2. The oversight body oversees the entity's internal control system.

If considered necessary, the legislative body establishes an oversight committee and appoints members with high ethical values, excellent communication and problem solving skills. This committee oversees the internal control system and advises the legislative body and management on internal control issues. In the event that an oversight body is not created, the legislative body would be responsible for overseeing the internal control system for the entity.

Management provides documented control processes to the oversight body for review and input. The oversight body should analyze the internal control system for weakness on an entity-wide basis as well as on a departmental basis. Ideally, offices and departments utilize the oversight body as a resource for ideas.

To ensure inclusion of all components in the internal control system, the oversight body provides a template of the five components with corresponding principles to each person responsible for the achievement of a defined objective. The point person for a particular objective shows modifications for those areas that are directly related to the objective.

Principle 3. Management establishes an organizational structure, assigns responsibility, and delegates authority to achieve the entity's objectives.

Management establishes and documents the organizational structure of each office and department. Examples of items to incorporate into the structure include:

- An organizational chart.

Examples of Internal Control Procedures

- An outline of specific duties within the organizational structure.

- Designation of responsible persons for each part of the accounting process.

- Documentation of internal control procedures over specific accounting areas, including communication and monitoring.

- Correlation of assigned responsibility and authority to entity objectives.

Principle 4. Management demonstrates a commitment to recruit, develop, and retain competent individuals.

Management determines the skills necessary for each level of the organizational chart and assesses each employee for skills necessary to accomplish the assigned responsibilities. The oversight body develops a plan to continually train employees on new procedures, laws, and governmental guidelines. Items to consider include:

- Creating job descriptions and determining skills necessary to perform jobs.

- Tracking the training schedules and review courses for each employee.

- Completing evaluations on a regular basis and addressing any deficiency in skills.

- Assessing the best recruitment pools for the differing skill sets of skills, i.e., interviewing at job fairs, colleges, internship programs, etc.

Principle 5. Management evaluates performance and holds individuals accountable for their internal control responsibilities.

Management develops a formal employee evaluation system to assess the performance of each employee's internal control responsibilities.

The oversight body establishes overall policies with objectives that cross over offices and departments. Examples might be grant coordination, claims processing, and personnel and payroll procedures.

Examples of Internal Control Procedures

Management establishes communication procedures to ascertain weaknesses in internal controls as well as non-compliance with internal control procedures. For example, communications may be received internally from other employees or externally from citizen complaints or issues. Procedures may include a mechanism for responding to these communications, including communication back to the employee who was non-compliant with procedures.

Management and the oversight body work together to address noncompliance with internal control procedures and take appropriate action to correct the noncompliance.

Component Two:
Risk Assessment

Risk assessment is the process used to identify, analyze, and manage potential risks to the governmental entity's objective. When performing a risk assessment, management considers the effects of change and inherent risk.

During times of change, events can occur that expose the government to increased risk, such as change in management or responsibilities of management; rapid growth; new technology or information systems; or new programs or services. Certain activities have a greater potential for loss from fraud, waste, unauthorized use, or misappropriation. For example, the handling of cash has a much higher inherent risk for theft than data entry activities. When evaluating inherent risk, some items to consider include:

- The complexity of the activity itself or the calculations for the activity.

- The susceptibility of the activity to fraud or misappropriations.

- The extent of judgment involved for the activity.

- The size and volume of individual items comprising the activity.

Once identified, risks should be analyzed for likelihood and impact. Many risks are accepted or avoided by implementing effective controls.

Examples of Internal Control Procedures

Principle 6. Management defines objectives clearly to enable the identification of risks and risk tolerances.

Objectives fall within three major categories:

Operations - Effectiveness and efficiency of operations.

Reporting – Reliability of reporting for internal and external use.

Compliance – Compliance with applicable laws and regulations.

As a part of this process, the oversight body may consider the following:

- Defining objectives in specific measurable terms in order to enable the design of internal control for related risks, to increase understanding at all levels, and to assess performance.

- Identifying what is to be achieved, who is to achieve it, how it will be achieved, and when it will be achieved.

- Incorporating external requirements, such as state statutes and Uniform Compliance Guidelines.

- Including a subset for the three categories which addresses the safeguarding of assets.

Principle 7. Management identifies, analyzes, and responds to risks related to achieving the defined objectives.

In the identification process, management recognizes the various types of risks at the entity and transaction levels for each objective. For example, risk factors may include the organizational structure, new technology, complexity of a program or transaction, new or amended laws, or economic instability.

Management analyzes identified risk to estimate the effect of the risk on achieving the defined objectives at the entity level and transaction level. For example,

- How likely is the risk to occur?

Examples of Internal Control Procedures

- How will it impact the objective?

- Is the risk based on complex or unusual transactions?

- Is the risk based on fraud?

Risks may be analyzed individually or collectively. Once the risks have been identified and analyzed, management determines how to respond to each risk and design specific actions accordingly. For example, management may accept the risk and take no action in response; choose to eliminate certain processes to avoid the risk; reduce the risk by instituting controls; or transfer the risk. Certain responses to fraud risk are required by statute, such as the purchase of official bonds.

Principle 8. Management considers the potential for fraud when identifying, analyzing, and responding to risks.

Management considers the types of fraud which can occur, such as fraudulent financial reporting, misappropriation of assets, and illegal acts. In addition to fraud, management assesses the likelihood of other types of misconduct such as waste or abuse. Various risk factors may need to be evaluated as well as allegations from internal or external parties.

The analysis and response to fraud risk is similar to the procedures set for in the analysis and response to risk in Principle 7. Certain responses to discovered fraud are required by statute:

- IC 5-11-1-27(I) Report of Misappropriation of Funds to State Board of Accounts and Prosecuting Attorney.

- IC 5-11-1-27(j) Report of Material Variances, Losses, Shortages, or Thefts to the State Board of Accounts.

Principle 9. Management identifies, analyzes, and responds to significant changes that could impact the internal control system.

Internal control procedures require evaluation and adjustment on a regular basis to accommodate the impact of future changes; for example, personnel changes, newly elected officials, new programs, new technology, new laws, and financial fluctuations. For example,

Examples of Internal Control Procedures

- New employees receive training on internal controls and employee policies.

- New software requires a reevaluation of policies and procedures to determine if existing controls will continue to be effective and if new controls need to be designed and implemented. (Procedures that worked well under a manual or a previous software system may no longer be applicable under the new system).

- A change in reporting requires a review of internal controls over the compilation of the report.

**Component Three:
Control Activities**

Once risks are identified and assessed, management develops control activities to minimize the risks. Control activities detect, prevent, or reduce the identified risks that interfere with the achievement of objectives. Detection activities are designed to identify unfavorable events in a timely manner whereas prevention activities are designed to deter the occurrence of an unfavorable event. Examples of these activities include reconciliations, authorizations, approval processes, performance reviews, and verification processes.

An integral part of the control activity component is segregation of duties. However, in very small governmental units, such segregation may not be practical. In this case, compensating activities should be implemented which may include additional levels of review for key operational processes, random and/or periodic review of selected transactions. In smaller units, these reviews and testing of processes might be performed by governing boards or other elected officials.

Principle 10. Management designs control activities to achieve objectives and respond to risks.

Management tailors control activities to the functions of the political subdivision and documents the required procedures. The following examples of control activities are categorized by transaction type; the list is not all inclusive and would not necessarily comprise a complete internal control system.

Examples of Internal Control Procedures

A. Payroll Activities

1. Salaries and wage rates are verified by someone outside of the payroll process.

2. The responsibilities for hiring, terminating, and approving promotions are segregated from those preparing payroll transactions or inputting data.

3. The responsibilities for approving time sheets are segregated from those for preparing payroll transactions or inputting data.

4. Payroll adjustment reports are reviewed by someone outside of the payroll process.

5. Employees' time and attendance records are approved by their supervisors.

6. Corrections to recorded time and attendance records are approved by the employee's supervisor and authorized by management.

7. Procedures are in place to ensure that changes in employment status are promptly reported to the payroll processing unit.

8. Payroll disbursements are reviewed and approved by an authorized individual prior to payment.

9. Access to payroll applications is appropriately controlled by user logins and passwords.

10. Changes to a payroll disbursement are approved by an individual other than the ones authorized to make the changes.

11. Payroll checks are accounted for in numerical order and reconciled to the payroll check register.

12. Access to the signature stamp used to sign payroll checks is adequately controlled.

13. Payroll checks/stubs are periodically distributed by someone outside the normal payroll distribution function.

Examples of Internal Control Procedures

14. Unclaimed payroll checks/stubs are returned to an individual other than those involved with the payroll process.

15. Employees are cross-trained on the payroll process; those assigned to payroll take mandatory vacations.

B. Disbursement Activities

1. The responsibility for approving claims is segregated from those preparing the claims.

2. Checks are written by an individual other than the one approving the claim.

3. Checks are signed by an individual other than the one preparing them.

4. Claims for payment are reviewed and approved by the governing body prior to payment.

5. A reconcilement is completed between the claims for payment approved by the board and the actual disbursements posted to the ledger.

6. The responsibility for acknowledging the receipt of goods or services is segregated from those preparing claims and writing checks.

7. Vendor checks are accounted for in numerical order and reconciled to the disbursement ledger.

8. Invoices or other receipts are attached to each claim to support the disbursement.

9. A review is completed by an individual outside the disbursement process in which the claim amount is compared to the supporting documentation attached to the claim and the amount of the check.

10. Access to disbursement applications is appropriately controlled by user logins and passwords.

Examples of Internal Control Procedures

C. **Receipting Activities**

1. The responsibility for collecting money and issuing receipts is segregated from those preparing the bank deposit.

2. The responsibility for making bank deposits is segregated from those preparing the monthly bank reconcilement.

3. Pre-numbered receipts are issued for all money collected and the duplicate receipt is retained.

4. Receipts are reconciled to the cash receipts ledger by an individual other than the one collecting money and issuing receipts.

5. Posting of receipts to the ledger is completed by an individual other than the one who collects money and makes the deposit.

6. Receipts indicate the type of payment received (cash, check, etc.) and this is reconciled to the make-up of the bank deposit.

7. Accounts receivable records are maintained by an individual other than the one(s) involved in the billing process.

8. The billing process is completed by an individual other than the one who collects cash payments from customers.

9. Adjustments to customer accounts are approved by the governing body only after a thorough review.

10. A periodic review is completed of all adjustments made to customer accounts by an individual independent of the billing and accounts receivable processes to ensure that all adjustments made have proper approval from the governing body.

D. **Cash Activities**

1. A reconcilement between the recorded cash balance and the bank balance is completed monthly by an individual separate from the receipting and disbursing processes.

Examples of Internal Control Procedures

2. A reconcilement between the receipts ledger and the credits to the bank account is completed periodically by an individual separate of the receipting process.

3. A reconcilement between the disbursement ledger and the debits to the bank account is completed periodically by an individual separate of the disbursement process.

4. The monthly reconcilement between the cash balance and the bank balance is thoroughly reviewed and approved by the governing body.

5. Disbursements from and reimbursements to petty cash funds are periodically reviewed by an individual other than the one responsible for maintaining the petty cash fund.

E. Credit Cards Transactions

1. A designated official or employee oversees the issuance and use of the credit cards.

2. An ordinance or resolution specifically states the purposes for which the credit card may be used.

3. The designated official or employee collects the credit card when the purpose for which the credit card has been issued has been accomplished.

4. The designated responsible official or employee maintains an accounting system or log which includes the names of individuals requesting usage of the cards, their position, estimated amounts to be charged, fund and account numbers to be charged, date the card is issued and returned, sufficient documentation provided, etc.

5. A designated person separate from disbursement process reviews transactions listed on the credit card statements for sufficient documentation and inclusion in claim to the Board.

Examples of Internal Control Procedures

Principle 11. Management designs the political subdivision's information system and related control activities to achieve objectives and respond to risks.

Management may utilize Information technology (IT) systems as an integral part of the internal control system. In many cases, IT systems are used to record all financial information for a governmental entity. In these instances, the IT system may provide many different internal controls over the financial reporting process. For example:

- Permissions can be set that allow only certain users to perform certain tasks.

- Segregation of duties can occur by forcing duties to be completed by different users. For example, the system could be set to only allow User A the ability to generate receipts when money is received and only allow User B to post the receipts generated to the ledger. User B could check the receipts issued against the bank deposit to ensure that all receipts collected were deposited. Then, User B could post all the receipts to the ledger.

- The automation of processes and calculations enhances the internal control system by preventing errors. For example, posting receipt and disbursement amounts to the ledger and calculating fund balances and total receipts and disbursements may be completed automatically by the IT system. Once management verifies that the IT system has been set to ensure these procedures and calculations are completed correctly, reliance may be placed on the processes as a part of the internal control structure.

It must be noted that the use of an IT system can also create risks to the internal control structure. The procedures and calculations performed by the IT system must be checked to ensure they are functioning properly. Reliance on the IT system to perform these functions without verification of the accuracy can result in inaccurate reports and information. In addition, the IT system must also be adequately protected from

Examples of Internal Control Procedures

unauthorized use to avoid the recording of unauthorized transactions or unauthorized changes to existing data. Also, safeguards must be established to prevent loss of data in the event of a failure of the IT system. In view of these risks, the following steps may be considered as part of the internal control system:

- Limiting the authority to access different components of the software to employees with duties specifically related to that component.

- Prohibiting User ID and password sharing between employees.

- Restricting the authority to correct or make adjustments to the records on the system to key employees or management.

- Requiring the use of prescribed forms or the approval of alternative forms.

All of these considerations, both the benefits and risks, must be weighed by the governmental entity when deciding whether or not to make the IT system a part of the internal control structure.

Principle 12. Management implements control activities through policies.

Management establishes policies in sufficient detail to address all identified risks. Procedures are communicated in writing to all employees that are part of the financial or reporting process. Policies set out the expectations of the oversight body and management and procedures specify the specific actions needed to comply with the policy. For example, a travel policy may require out-of-state travel to be approved in advance. The procedures outline the steps to obtain and document the approval for the claim process. In addition, management may consider the following:

- The employee handbook is provided online or in hard copy and includes internal control.

- Internal control procedures are written and available to all employees.

Examples of Internal Control Procedures

- Variances from established procedures are brought to management's attention.

- The legislative body formalizes procedures by review and adoption during a public meeting.

- Policies and procedures are provided to other departments that are part of the financial or reporting process.

- Templates are provided for frequent procedures that document the required procedures and adherence to the procedures such as travel, credit card purchases, employee reimbursements, etc.

Component Four: **Information and** **Communication**	An internal control structure must provide for the identification, capture, and exchange of information within the government and with external parties. Internal communication allows supervisors to convey responsibilities and issues to their staff. In turn, staff and middle management alert upper management to potential problems; administration and program staff communicate requirements and expectations to each other. Effective communication also encourages employee involvement. In regard to external communication, management relies on the information system, including the accounting system, to accurately report activities to the Legislature, oversight agencies, and federal grantors.

Principle 13. Management uses quality information to achieve the political subdivision's objectives.

Information must be relevant and of high quality. The appropriate statutes, regulations, grant requirements, local ordinances, and internal reports must be the most current information available. Management determines the information needed to evaluate the internal controls established. Those needs for information are communicated to the employees so that only the most relevant and reliable information is used in the internal control procedure evaluations. The oversight body also implements policies to facilitate the flow of communication between offices or departments. The oversight body is made aware of any changes to reporting or compliance requirements that would require adjustments to the internal controls over information and communication.

Examples of Internal Control Procedures

Principle 14. Management internally communicates the necessary quality information to achieve the political subdivision's objectives.

In establishing a process of internal communication, management may consider the following:

- The form of communication and documentation of internal communications between offices, departments and the oversight body is established and communicated to employees.

- Procedures are established to ensure that the communication requirements are being followed and necessary information is being communicated properly.

- Procedures are established for feedback on and clarification of the information provided.

- Internal memos and reports are maintained to document communication.

Principle 15. Management externally communicates the necessary quality information to achieve the entity's objectives.

In establishing a process of external communication, management may consider the following:

- Communications with State Board of Accounts, other State agencies, grantor agencies, regulatory agencies are documented by email, memos, letters and other correspondence.

- Logs are kept for information provided verbally.

- Procedures are established to retain public documents.

- Reports are cross checked for accuracy, relevancy and timeliness of information.

Component Five: Monitoring Activities

Monitoring activities allow management to assess the quality of internal controls over time and make adjustments as necessary. Proper monitoring ensures that controls function properly.

Examples of Internal Control Procedures

Principle 16. Management establishes and operates monitoring activities to monitor the internal control system and evaluate the results.

When establishing a monitoring system, management may consider the following procedures:

- Periodic checks are performed to determine if controls are in place and working effectively.

- Control activities are reviewed to determine if the actual activities are in compliance with established procedures.

- Deficiencies in the internal control process are documented and remediation is quickly completed to address any deficiencies.

Many of the control activities can also be used as monitoring activities with the only change in the intent of the control. For example, reviewing a bank reconcilement for accuracy and supporting documents is a control activity; reviewing a bank reconciliation to ensure that appropriate personnel completed and reviewed the reconcilement in accordance with internal control procedures is a monitoring activity. Monitoring activities should be documented by signatures, initials or other methods.

Principle 17. Management remediates identified internal control deficiencies on a timely basis.

Internal control deficiencies may be identified internally through monitoring or externally through audit reports, communication from grantor agencies, etc. Once identified, management addresses deficiencies immediately through the development of formal or informal corrective action plans. Management and the oversight body work together to ensure the corrective action plan is implemented and the resulting changes are effective in correcting internal control weaknesses.

Management and the oversight body meet regularly to discuss controls, weaknesses and corrective action plans.

Examples of Internal Control Procedures

CONCLUSION

A sound internal control system provides reasonable assurance that a political subdivision will accomplish its mission and objectives with accountability and transparency. The examples of this section provide guidance on the types of policies which could be implemented as part of an internal control system. However, the oversight body and management possess the ultimate responsibility for the design and implementation of an internal control system.

Case Studies

INTRODUCTION

The following case studies are taken from actual audit reports. We have included possible internal control procedures that if implemented could have helped the unit prevent or detect and correct these types of errors. The background and audit findings are real; however, the responses are suggestions only and not the required controls or the only possible controls. Each political subdivision is unique and no one response would work for each. Based on the needs of the unit, management and the oversight body will develop a unique internal control system that may include some of the suggestions as listed, or modifications of these suggestions, or internally developed controls that address the risks that management has identified. Some of the suggested controls refer to Indiana statutes and Uniform Compliance Guidelines which are required procedures. Internal controls should exist to ensure that the political subdivision is in compliance with Indiana statutes and Uniform Compliance Guidelines.

CASE STUDY - RECEIPTING

Background

A new Clerk of the Circuit Court was elected and no changes were made to the procedures or controls for the office. Multiple employees had access to all cash drawers in the office. The software system recorded collections to Drawer 1 and Drawer 2 and did not require identification of a specific employee with each transaction. A procedure was established where only two people, the office holder and the security administrator had access to the employees' user id's and passwords. Each employee had a unique user id and password with the exception of the 'Cash Drawer' id and password which were shared by all employees. All employees had access to all areas of the accounting system and all employees had the authorization to void transactions on the system and even the "cash drawer" user id could void a transaction. There were no established procedures to review or approve voids. Adjustments could be made to the system by all employees. There were no procedures establishing a segregation of duties in the receipting process. No paper receipts were issued for payments received and all receipting was internal to the system. There were no procedures to ensure that receipts were posted and it was assumed the bookkeeper would take care of the posting. The bookkeeper was assigned the job duties of posting, depositing and reconciling as well as being able to collect receipts.

Case Studies

Audit Results

The bookkeeper for the office was receipting cash receipts but not depositing all of the cash collections received. Because the internal controls over receipting had material weaknesses in them she was able to manipulate the records to cover her theft. In some instances, she was substituting checks to make up the for the cash collections that were misappropriated. In some cases, she would issue the receipt and then void the receipt to cover collections not deposited. Occasionally, a journal entry to adjust revenue, shown as a negative receipt, was used to cover the theft of collections. It was also discovered that the original deposit slips were altered after preparation so that the duplicate deposit slips showed a different deposit amount than what the bank received and credited to the account. Finally, source documents and revenue report for daily collections were not retained by the office and were not available for audit or for any review by the office holder.

After inspection of the bookkeeper's work computer it was discovered that she had access to every other employee's user id and password. Since cash drawers were shared among multiple employees, it was not possible to know who had actually completed the transactions. In some cases it was noted that a user id and password showed an employee making a receipt on a day that the employee was not working. Hard copy receipts were not completed so the only source documentation was the information on the computer. As a result, specific transactions could not be identified to a particular employee. Voids could be completed by any employee as there was no restriction in the rights assigned to each employee. Adjustments could be made by any employee in the system. No secondary oversight of voids or adjustments was made by anyone in the office. The bookkeeper was able to collect the payment, manipulate the system's receipting records, prepare and then alter the deposit slips, and make the bank deposit. Since she was also the person who performed the reconcilements, none of the errors or theft was detected.

Over the course of a just under three years, $75,333 was shorted from the deposits for the political subdivision. The first year, $9,042 was missing. This increased in the second year to $30,682 missing, and for nine months of the third year, prior to being discovered, $35,609 was missing.

Case Studies

Possible Controls:

Component One:
Control Environment

The office holder/department head should establish an organization structure for the receipting process and provide a written copy to each employee. The structure should clearly assign each employee's duties and responsibilities. Emphasis should be made to establish the importance of ethics and integrity in completing all job responsibilities, such as:

A. The policy for the county is that all public funds are entrusted to the county and that trust should not be broken. This policy is clearly stated and communicated. (Principle1)

B. This unit is committed to integrity in providing services and an ethics policy has been written and provided to each employee. (Principle 1)

C. Internal Controls over receipting including all five components have been reviewed by the oversight body and approved. (Principle 2)

D. An organizational chart is compiled and individual job duties are outlined. (Principle 3)

E. If an employee has greater access than is needed to complete their assigned duties, that access is restricted. Cross training is completed to make sure that more than one employee is knowledgeable about the receipting process. This cross training would allow more than one employee to be aware of potential design deficiencies in the internal controls or of noncompliance with internal controls. Each employee should be encouraged to report these situations to management or the oversight body. (Principle 4)

F. Evaluations include a focus on adherence to established control procedures and skills are assessed against the employee's job responsibilities. Any additional tasks assumed by the employee are questioned. Violations are noted and corrective action is taken. Additional training is completed as necessary. All evaluations include a discussion of the internal controls and any problems the employee has with their own or another employees tasks related to internal controls.

Case Studies

Corrective action is taken whenever necessary. Internal controls are modified as needed. Control deficiencies are communicated to the oversight body along with the corrective action plan. (Principle 5)

Component Two:
Risk Assessment

The objectives are that all collections should be properly receipted, and timely deposited to safeguard the assets. In addition, proper posting is necessary to achieve accurate financial reporting. There are deposit laws and receipting requirements under the Uniform Compliance Guidelines with which the unit must comply. The following are suggested procedures:

A. The objective is for all collections to be deposited timely and intact and receipts to be properly issued. There is zero tolerance for theft and minimal tolerance for error. The financial ledgers, including the revenue ledger, must be up to date and accurate to provide management and the oversight body correct information. Laws regarding deposits must be followed and funds must be posted correctly to allow for proper use of the funds in compliance with statute or ordinance. (Principle 6)

B. There is a risk that errors in receipting or posting might occur and not be detected and corrected or prevented from occurring. There is a risk that the funds ledger could be incorrect and fund balances not accurate. If receipts are not posted to the correct fund, revenue or cash balances would be inaccurate and the provision of services may be impaired. (Principle 7)

C. There is always a risk, especially with cash collections, that the collections may be misappropriated prior to deposit. The records could be manipulated to cover the theft of collections. Job duties, segregation of duties and review processes should be implemented to ensure that an employee is not able to steal collections and cover up the theft. (Principle 8)

D. At the time that the office holder began in this office, internal controls should have been reviewed and evaluated. Any deficiencies that are identified should be corrected. All employees should be trained on the process and internal control procedures. New employees who do not understand the receipting process would be unable to detect problems. Without training, employees may not be aware of the reason certain

Case Studies

controls are in place such as the requirement that passwords should not be shared and no employee should have another employee's password. Changes in software or whenever there is a change in department head or other employee means that the office or department is at a heightened risk of control systems not being followed. (Principle 9)

Component Three: **Control Activities**	Management should establish control activities that minimize the risks identified, such as:

A. Only one employee is assigned to each drawer. The employee is responsible for balancing their drawer. No other employee is authorized to use that drawer. (Principle 10)

B. Each employee will have a user id and password, these will not be shared. (Principle 10 & 11)

C. One employee will check the reconcilement of the cash drawer collections and cash change to the revenue report for that employee. (Principle 10)

D. The IT department will be consulted so that each employee is restricted in access within the software system to those areas needed to complete assigned duties only. (Principle 10 & 11)

E. All transactions will carry the unique user id of the employee that completed the transaction. (Principle 10 & 11)

F. Only the security administrator for the office/department will have access to user id's and passwords. The security administrator does not collect receipts. (Principle 10 & 11)

G. Voided transactions require second party review and authorization. A review of all voided transactions is completed by the office holder. (Principle 10)

H. Adjustments to the revenue ledger require second party review and authorization. All adjustments are reviewed by the office holder. (Principle 10)

Case Studies

I. One employee will prepare the bank deposit. A second employee will recheck the accuracy of the deposit and a third employee will make the deposit at the bank. Duplicate receipts are returned to the employee who performs the reconcilement. (Principle 10)

J. All revenue reports will be initialed by the employee and the second party reviewer and compared to the total revenue report for the day. All reports will be maintained in a daily file. (Principle 10)

K. The office holder/department head will obtain the bank statement and review. One employee will prepare the monthly reconcilement between the bank statement and the monthly revenue report. All deposits will be traced from the bank statement back to the duplicate deposits. Any variances will be noted for immediate review. (Principle 10)

L. Receipting procedures are documented in writing and available to all employees in the office or department. Employees are encouraged to report problems they perceive in the implementation of internal controls. (Principle 12)

Component Four: Information and Communication	Both the oversight body and management foster an environment of open communication and feedback on the internal control system strengths and weaknesses as well as any deviations. For example,

A. Reconcilement of receipts to bank is completed and any corrections noted are posted to the revenue ledger and funds ledger prior to month end reports being prepared. (Principle 13)

B. All variances are researched and resolved and proper documentation is maintained. (Principle 13)

C. Reports are checked for accuracy and that corrections have been made for any errors detected. (Principle 13)

D. Management and the Oversight Body reviewed the controls over receipting and month end reports for reasonableness. Management and Oversight body respond to any complaints from employees or citizens on the receipting process. (Principle 14)

Case Studies

E. Any modifications to the receipting procedures are immediately communicated to the staff. A change in job duties may be implemented for any part of the receipting process that have been determined to have a problem. (Principle 14)

F. All control deficiencies identified in an external audit are immediately addressed, evaluated and a corrective action plan is written. Management and the oversight body will follow up on the correction plan to ensure that it has been implemented and has correctly addressed the weaknesses. (Principle 15)

Component Five: Monitoring Activities	Office holder/department head should spot check bank reconcilements, cash drawer counts, receipts for the month throughout the month. Clearly identify if controls are being used as designed and look for any noncompliance with established procedures:

A. Office holder/department head reviews completed bank reconcilements each month and initial off that the reconcilement has been checked. (Principle 16)

B. Revenue reports generated from the months receipts are sent to the department head/office holder for review for accuracy and reasonableness. Monthly revenue is compared to prior months and same month from a year ago to determine reasonableness. (Principle 16)

C. Any violations of policies and procedures will be noted and evaluated. Internal Controls may be reevaluated to correct the problems discovered. (Principle 17)

CASE STUDY – RECEIPTING (Small Unit)

Background	The town used a computer software system to record billings and collections of utility services provided to its citizens. The setup of the computer system authorized the Clerk-Treasurer and two other employees to make entries to the individual citizen accounts. According to the Clerk-Treasurer, at the end of each day the Utility Clerk or the

Case Studies

Deputy Clerk-Treasurer was responsible for running the End of Day Report, totaling the payment stubs, and balancing the cash drawer. She would then complete the bank deposit ticket, and finally take the deposit to the bank. For days in which the Utility Clerk performed the End of Day duties, the Deputy Clerk-Treasurer was supposed to verify that the End of Day report, adding machine tape, cash drawer, and deposit agreed and vice versa. Each Clerk was supposed to initial off on the supporting documentation to indicate that the verification had been completed. The computer software system required each user to have a user id and password. Each payment that was posted indicated a Clerk that supposedly made the entry. The payment posting would automatically be recorded in the Customer Account history portion of the system, which the town employees were not aware of.

The town used a manual system for collecting and recording utility meter deposits. When a new customer requested utility services, they were required by a town ordinance to complete an application and pay a specific meter deposit amount. According to the Clerk-Treasurer, all employees were authorized to accept applications and payments. When the town employee was presented with an application, they calculated the meter deposit, accepted payment, and completed a two-part hand written receipt. The first copy of the receipt was given to the customer and the second part was retained in the receipt book. The employee was also required to note on the application the payment amount, date, and receipt number. The payment was entered into the town's financial computer system that would create a receipt to document posting to the appropriate fund. The employee responsible for accounting for the day's collections used the computer generated receipts to compile the bank deposit. The town also maintained a manual "Guarantee Deposit Register" where they would record meter deposits collected, released/refunded, and held.

Audit Results

We found the End of Day and verification procedures were not performed consistently enough to be effective. However, when we compared the user id noted on various reports to time cards for each clerk we found instances in which the person's user id noted was not actually working on that particular day. We concluded that the town employees were not maintaining confidentiality of their username and passwords. We found that the employees were not aware that the

Case Studies

payments they entered were recorded on the Customer History reports. We traced payments posted from the Customer History reports to the actual bank deposits and found $47,057.31 in posted payments that were not deposited in the Town's bank account.

We found that $3,300.00 of hand-written receipts and postings to the "Guarantee Deposit Register" were not deposited in the Town's bank account.

Possible Controls:

Component One: Control Environment

A. The elected officials (Town Council and Clerk-Treasurer) could clearly express the expectations they have for all employees to conduct themselves and complete their duties with integrity. (Principle 1)

B. It appeared that the Clerk-Treasurer had assigned duties, but could have made them more specific and stressed the importance of the tasks being segregated. (Principle 3)

C. The Town Council could have reviewed the duties assigned by the Clerk-Treasurer and periodically meet with her to evaluate the office procedures and the employees that are completing those tasks. (Principle 2)

D. The Clerk-Treasurer could have required that each employee that accepted payments have their own cash drawer. (Principle 3)

E. She could have relayed the importance of each employee not sharing their usernames and passwords. She could have understood the computer accounting system and used any built-in security measures to establish and evaluate procedures. (Principle 3)

F. The Clerk-Treasurer and the Town Council could develop education and experience guidelines to use during the hiring process in order to guide them in employing competent individuals. (Principle 4)

Case Studies

G. The Clerk-Treasurer could establish an annual employee evaluation process to determine areas in which the town employees are excelling and areas in which they need additional training. (Principle 4)

H. Town Council could support the evaluation system by indicating it would be relied upon in determining additional benefits and disciplinary measures for the future. (Principle 4 and 5)

Component Two:
Risk Assessment

A. After the Clerk-Treasurer assigns the specific duties in the receipt process, she could determine the likelihood that an employee would make an error or misappropriate funds while completing their duty. (Principle 6)

B. She could have consulted with the Town Council to identify the risky areas and they could determine the mitigating procedures that they would institute to lessen the risk of theft or error. (Principle 7)

C. The risks could include an employee manipulating the computer system resulting in theft (Principle 8). Receipts not posted correctly or not posted at all could create financial reports that don't give an accurate account of the fund activities and balances, therefore proper decisions may not be made. (Principle 8)

D. The Clerk-Treasurer and Town Council could develop contingency plans for situations in which the make-up and environment of the Town changes significantly. For example, if the Utility Clerk position is vacant for a number of months, then the Clerk-Treasurer could establish some additional mitigating controls involving the Town Council to ensure the internal control system continues to function. (Principle 9)

Component Three:
Control Activities

As much as possible the procedures to collect, verify, deposit, and post payments need to be segregated among all employees of the Town. Any reviews performed could be documented by the reviewer initialing the receipt/report/deposit being verified.

A. The Clerk-Treasurer with approval of the Town Council could formalize the procedures below by officially adopting similar procedures as below. (Principle 12)

Case Studies

B. The Utility Clerk could be responsible for collecting payments from customers and issuing receipts. The Utility Clerk counts the drawer to determine total amount collected for the day. (Principles 10 & 11)

C. The Deputy Clerk-Treasurer reconciles the End of Day Collections report to the cash drawer and completes the deposit ticket. She could also make any corrections/adjustments requested to customer accounts. (Principles 10 & 11)

D. The Clerk-Treasurer reviews the receipt postings to the customer accounts, verifies the deposit to the deposit ticket and makes the deposit at the bank. She could also review all adjustments to customer accounts. (Principles 10 & 11)

E. The computer accounting system will restrict users from performing tasks that they are not assigned. The system could limit the ability of certain users to record voids or adjustments to individual's accounts. The system could date and time stamp reports used to reconcile collections to deposits. (Principles 10 & 11)

F. The Town Council could review reports that compared billings to collections that could indicate if unexpected postings were being made. They could also compare collection reports to bank statement deposits to assess if collections are being deposited. (Principles 10 & 11)

Component Four: Information and Communication	A. The Clerk-Treasurer could document and share with the employees and Town Council the tasks that are assigned to each employee. (Principle 14)

B. She could encourage everyone to evaluate the procedures that she assigns and provide information that could make the internal controls more effective. (Principle 14)

C. She could determine the supporting documents and reports that are needed to provide an evaluation that the payments received have been posted and deposited. (Principle 13)

D. The Town Council could inquire/ensure that all employees are performing their assigned tasks. The Clerk-Treasurer could provide notification, through signage, that all customers making a payment would receive a receipt and customer payment histories would be available upon request. (Principle 15)

Case Studies

Component Five: Monitoring	A. The Clerk-Treasurer could do random checks of a day's cash collections to what was counted by the Utility Clerk and verified by the Deputy-Clerk Treasurer. (Principle 16)
	B. She could look for areas in which the internal control procedures were not followed. (Principle 17)
	C. The Town Council could randomly request to review collection reports and bank reconcilements to determine if the information that they are being provided is reliable. (Principle 16)
	D. The Clerk-Treasurer and the Town Council could periodically meet to evaluate the internal control procedures that have been put in place to determine if they need to be updated for controls that are ineffective. (Principle 17)

CASE STUDY – CREDIT CARDS

Background	The fiscal officer of a political subdivision used numerous credit cards issued in the name of the political subdivision for unauthorized personal purchases in the amount of $346,156. The purchases, which spanned a period of six years, included personal items such as food, alcohol, gift cards, toys, grocery, clothing, jewelry, sales tax, batteries, and other miscellaneous merchandise.
Audit Results	1. The political subdivision did not have a formal policy governing the use of credit cards.
	2. Payments were not supported by a claim and were not approved by the legislative body.
	3. Credit card purchases were not supported by documentation, such as receipts or invoices.
	4. Incompatible activities related to disbursements were not separated.

Case Studies

Possible Controls

Component One:
Control Environment

The oversight body and management set the tone of the organization, which directly influences the effectiveness of internal controls within the government. In this case, the political subdivision did not have a formal policy governing the use of credit cards. Suggested procedures related to credit card usage:

A. The oversight body and management demonstrate a commitment to integrity and ethical values by stressing adherence to statutory provisions regarding the payment of claims, the prescribed accounting system, and uniform compliance guidelines published by the State Board of Accounts. (Principle 1)

B. The oversight body adopts a credit card policy with the minimum requirements set forth in the State Board of Accounts uniform compliance guidelines. (Principle 2)

C. Management emphasizes organizational structure and specifically assigns responsibilities not otherwise delegated by statute, for example individuals responsible for maintaining custody of the cards, reviewing claims for sufficient documentation, and reconciling the credit card statement to approved claims. (Principle 3)

D. Employees involved in the credit card process are trained and educated on proper usage, accountability, adherence to the credit card policies, and compliance with state statutes. (Principle 4)

E. During the claim approval process, the oversight body and management evaluate the credit card claims for adherence to the policy. In the Credit Card Policy, management considers the consequences for failure to follow required procedures; for example, the consequences and responsibility for late charges, insufficient documentation, or personal use. (Principle 5)

Case Studies

Component Two: **Risk Assessment**	Management should define objectives to identify risks and then develop procedures to mitigate the risk. In this case, management had no policies or procedures in place to limit the use of the credit cards, detect fraud, or reduce non-fraud risk associated with credit card usage. If management had defined objectives and identified risks, they would have developed controls to mitigate those risks. Suggested procedures include the following:

A. Example objectives

Operations Objective: All credit card charges must be for a business purpose, be supported by appropriate documentation, and submitted in a timely manner.

In order to accomplish this objective, management defines acceptable business uses, supporting documentation, and timely submission and designates a person responsible for ensuring compliance with the policy. Ideally this person does not have credit card purchasing authority.

Reporting Objective: All credit card charges must be accurately reported in the financial statements.

In order to accomplish this objective, management requires a procedure comparing bank statement disbursements to approved claims.

Compliance Objective: Credit card claims must meet the requirements of IC 5-11-10 and be on a form prescribed by the State Board of Accounts.

In order to accomplish this objective, management reviews claims individually for supporting documentation, rather than just signing the Accounts Payable Voucher. (Principle 6)

B. Management identifies risk, analyzes risk, and develops procedures to mitigate risks associated with credit card usage. Examples of risk, other than fraud risk, are as follows:

- Non-compliance with statutes.

- Insufficient Documentation.

Case Studies

- Interest and Finance Charges.

- Unnecessary expenses.

- Insufficient appropriation.

- Lost or stolen cards.

- Noncompliance with other policies or ordinances. (Principle 7)

C. Management mitigates risk through the adoption of the Uniform Compliance Guidelines related to credit cards, as follows:

1. The governing board must authorize credit card use through an ordinance or resolution, which has been approved in the minutes.

2. Issuance and use should be handled by an official or employee designated by the board.

3. The purposes for which the credit card may be used must be specifically stated in the ordinance or resolution.

4. When the purpose for which the credit card has been issued has been accomplished, the card should be returned to the custody of the responsible person.

5. The designated responsible official or employee should maintain an accounting system or log which would include the names of individuals requesting usage of the cards, their position, estimated amounts to be charged, fund and account numbers to be charged, date the card is issued and returned, etc.

6. Credit cards should not be used to bypass the accounting system. One reason that purchase orders are issued is to provide the fiscal officer with the means to encumber and track appropriations to provide the governing board and other officials with timely and accurate accounting information and monitoring of the accounting system.

Case Studies

7. Payment should not be made on the basis of the statement or a credit card slip only. Procedures for payments should be no different than for any other claim. Supporting documents such as paid bills and receipts must be available. Additionally, any interest or penalty incurred due to the late filing or furnishing of documentation by an officer or employee should be the responsibility of that officer or employee. (Principle 7)

D. Management considers the types of fraud which can occur with credit card usage, including, but not limited to fraudulent financial reporting and misappropriation of assets. In addition to fraud, management weighs the likelihood of other types of misconduct such as waste or abuse. Considerations which may reduce the potential for fraud include the following:

1. The number of cards needed. In this case, an extraordinarily large number of credit cards were issued to the unit.

2. Designation of authorized users; documentation that authorized users have agreed to the terms of the credit card policy, statutory provisions, and the prescribed accounting system.

3. Written direction on the purposes or circumstances for which the cards may be used, including appropriate purchases and/or appropriate vendors.

4. Restrictions placed on the cards to reduce or mitigate the risks, such as a reasonable credit limit, deactivation of cash advancement features, limitation on the purchase amount per transaction, etc. (Principle 8)

E. In responding to risk, management reviews the official duties of all employees and purchase adequate bond coverage at amounts equal to or above the minimum amount required by statute.

In response to fraud or variances, management must comply with certain reporting statutes:

- IC 5-11-1-27(I) Report of Misappropriation of Funds to State Board of Accounts and Prosecuting Attorney.

Case Studies

- IC 5-11-1-27(j) Report of Material Variances, Losses, Shortages, or Thefts to the State Board of Accounts. (Principle 8)

F. The internal controls and policies related to credit card usage must be evaluated and adjusted on a regular basis for personnel changes, newly elected officials, financial fluctuations, etc. (Principle 9)

Component Three: Control Activities

In this case, control activities were not sufficient to detect fraudulent use of credit cards; incompatible activities were not separated. In addition to the policies and procedures outlined in the Control Environment and Risk Assessment section, management may consider the following suggested procedures.

A. Management assigns a person, other than the official custodian of the credit cards or fiscal officer, to match invoices to charges on the credit card statements and analyze the use of the credit card against adopted policy. In this case, the designee would have noticed that certain charges were not supported by invoices or not related to a business purpose. (Principle 10)

B. Management assigns a person, other than the official custodian of the credit cards or fiscal officer, to reconcile the credit card statement to credit card claims approved by the legislative body. In this case, the designee would have noticed that the total dollar amount paid on the credit card statement was more than the claim approved by the legislative body. (Principle 10)

C. Management assigns a person the responsibility to reconcile disbursements per the bank statement to approved claims. In this case, the designee would have noticed that the total dollar disbursements to credit card vendors were more than the claims approved by the legislative body. (Principle 10)

Component Four: Information and Communication

Management should receive quality information from internal and external sources regarding credit card usage. If management had reviewed credit card statements and bank statements along with the claims presented for approval, they would have been able to detect additional charges not submitted for approval. (Principle 13)

Case Studies

Component Five: Monitoring	A designated person, such as an office holder or department head, periodically reviews the completion of designated policies and procedures, such as control activities and determines if controls are being used as designed. Suggested monitoring procedures include:

A. An office holder or department head periodically reviews the analysis of sufficient documentation and appropriate expenses for credit card transactions. (Principle 16)

B. An office holder or department head periodically reviews the reconciliation of the credit card statement to the approved claims related to credit card transactions. (Principle 16)

C. An office holder or department head periodically reviews the reconciliation of bank statement disbursement to approved claims. (Principle 16)

D. Violations of policies and procedures are noted and evaluated. (Principle 17)

CONCLUSION

In this case, the governmental unit lacked policies and procedures related to the five components and seventeen principles of internal control. An effective system of internal control could have detected the fraud sooner, resulting in a much smaller loss to the taxpayers.

APPENDIX

Uniform Internal Control Standards for Indiana Political Subdivisions

A-2

INTERNAL CONTROL TRAINING CERTIFICATION
FOR ELECTED OFFICIALS, APPOINTEES, AND EMPLOYEES

I, _____, the duly elected, appointed, or employed
    (print name)

_____ for _____ certify that I
(position or title)   (political subdivision)

received the following training concerning internal controls standards and procedures as required

by Ind. Code § 5-11-1-27(g)(2):

Title of Training   Time Spent

_____   _____

_____   _____

_____   _____

Date: _____   _____
                                        Signature

* This certification may be printed, signed, and retained in paper form or electronically. If signed electronically, the elected official, appointee, or employee must designate his or her signature by typing the last four (4) digits of their Social Security number in the signature line.

Public Library Bookkeeping & Annual Financial Report Workshop

Fall 2015

Contact Information

Indiana State Board of Accounts

Todd Caldwell
Director of Audit Services

Susan Gordon, CPA
Director of Audit Services

tcaldwell@sboa.in.gov

sgordon@sboa.in.gov

317-232-2513

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Internal Controls

- Why Internal Controls

- What Are Internal Controls

- Case Studies & Examples

Internal Controls

Why Internal Controls?

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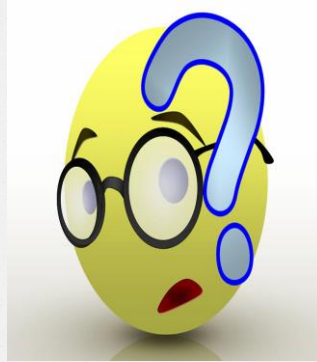
Indiana Code 5-11-1-27

(e) ". . . the state board of accounts shall define and the audit committee shall approve not later than November 1, 2015, the acceptable minimum level of internal control standards and internal control procedures for internal control systems of political subdivisions, including the following: (1) Control environment. (2) Risk assessment. (3) Control activities. (4) Information and communication. (5) Monitoring. The internal control standards and procedures shall be developed to promote government accountability and transparency."

IC 5-11-1-27(f)

"Not later than November 1, 2015, the state board of accounts shall develop or designate approved personnel training materials as approved by the audit committee, to implement this section."

Uniform Internal Control Standards for Indiana Political Subdivisions

State Board of Accounts
Paul D. Joyce, CPA
State Examiner
September 2015

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Indiana Code 5-11-1-27(g)

"After June 30, 2016, the legislative body of a political subdivision shall ensure that:

(1) the internal control standards and procedures developed under subsection (e) are adopted by the political subdivision; and

(2) personnel receive training concerning the internal control standards and procedures adopted by the political subdivision."

Indiana Code 5-11-1-27(c) defines "personnel":

"As used in this section, "personnel" means an officer or employee of a political subdivision whose official duties include receiving, processing, depositing, disbursing, or otherwise having access to funds that belong to the federal government, state government, a political subdivision, or another governmental entity."

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Indiana Code 5-11-1-27(h)

(h) After June 30, 2016, the fiscal officer of a political subdivision shall certify in writing that:

(1) the minimum internal control standards and procedures defined under subsection (e) have been adopted by the political subdivision; and
(2) personnel, who are not otherwise on leave status, have received training as required by subsection (g)(2).

Indiana Code 5-11-1-27(h) *continued:*

". . . The certification shall be filed with the state board of accounts at the same time as the annual financial report required by section 4(a) of this chapter is filed. The certification shall be filed electronically in the manner prescribed under IC 5-14-3.8-7."

Indiana Code 5-11-1-27(i)

"After June 30, 2016, if the state board of accounts finds during an audit of a political subdivision that:

(1) the political subdivision has not adopted the internal control standards and procedures required under subsection (g)(1); or

(2) personnel of the political subdivision have not received the training required under subsection (g)(2); the state board of accounts <u>shall issue a comment</u> in its examination report for the political subdivision. "

Indiana Code 5-11-1-27(i) *continued . . .*

". . . If, during a subsequent audit, the state board of accounts finds a violation described in subdivision (1) or (2) has not been corrected, the political subdivision has sixty (60) days after the date the state board of accounts notifies the political subdivision of its findings to correct the violation. If a violation is not corrected within the required period, the state board of accounts shall forward the information to the department of local government finance."

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Why are Internal Controls Important?

Objective identified → Controls designed → Controls in place → Objective achieved

Source: GAO. | GAO-14-704G
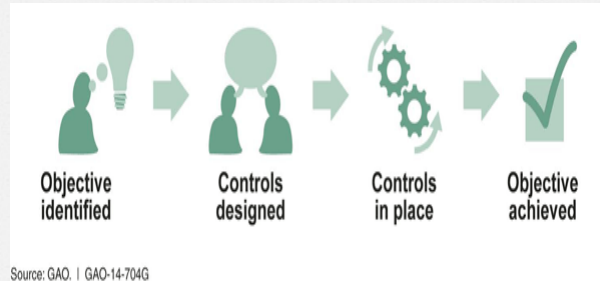
Benefits:

➤ Accountability and transparency
➤ Internally – quickly evaluated; inefficiencies addressed and corrected
➤ Encourage efficient use of government time and resources
➤ Conveys to citizens commitment to detect fraud, waste, abuse
➤ Reduces costs – timely completion of responsibilities / prevents fraud, waste, abuse
➤ Better internal controls can result lower audit costs

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What is Internal Control?

SBOA defines internal control as follows:

➢ *Internal control is a process executed by officials and employees that is designed to provide reasonable assurance that the objectives of the political subdivision will be achieved.*

➢ *It is a basic element fundamental to the organization, rather than a list of added on tasks;*

SBOA definition of internal control (continued):

➢ *It is an adaptable process that is a means to an end, not an end in itself;*

➢ *It is focused on the achievement of objectives; and*

➢ *It is dependent on officials and employees for effective implementation.*

- Organizational roles are important

- All members of a city or town, including elected officials, board members, and employees full fill a role in the internal control system

- Leadership is key – the tone is set at the top

- Clear support from leadership engages a successful, effective internal control system

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Procedures for Adopting Internal Control Procedures

O Legislative body should stipulate in a policy they have adopted the internal control standards as defined by SBOA under IC 5-11-1-27(e).

O Personnel training should be evidenced through a documentation process – *can be as simple as acknowledgement by personnel through email*.

Procedures for Adopting Internal Control Procedures

O Fiscal officer must certify in writing the minimum internal control standards have been adopted and personnel have received training.

O Certification filed with SBOA when completing the Annual Financial Report for 2016 (in early 2017).

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Objectives:

In general, objectives originate from purposes and functions detailed in laws, regulations, ordinances, etc.

Set at both the entity level and office level by the oversight body and management

Must be viewed from a holistic, interrelationship approach

Categories of Objectives:

- <u>Operations</u> – analyze operational and performance goals along with the effectiveness and efficiencies of operation, including the safeguarding of assets

- <u>Reporting</u> – considers both financial and non-financial information, internal and external to the unit, with an expectation of reliability, accountability and transparency

- <u>Compliance</u> - assure adherence to laws and regulations

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Minimum Level of Internal Controls

- COSO – *Committee of Sponsoring Organizations of the Treadway Commission*

Visit: www.coso.org

Minimum Level of Internal Controls

- U.S. Government Accountability Office publication – "*Standards for Internal Control in the Federal Government*" [otherwise referred to as the **Green Book**]

- Visit: www.gao.gov/greenbook

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Five components of internal control

The five components of internal control as described in the COSO framework are as follows:

- Monitoring
- Information and Communication
- Control Activities
- Risk Assessment
- Control Environment

CONTROL ENVIRONMENT

The control environment sets the tone of the organization, influencing the control consciousness of its people. It is the foundation for all other components of internal control, providing discipline and structure.

Control environment factors include:
- Integrity and ethical values
- Commitment to competence
- Board of Directors or Audit Committee
- Management philosophy and operating style
- Organizational structure
- Assignment of authority and responsibility
- Human resource policies and procedures

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RISK ASSESSMENT

Risk assessment is the identification and analysis of relevant risks to achievement of the objectives, forming a basis for determining how the risks should be managed.

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RISK ASSESSMENT

Objectives (i.e. assertions) must be established prior to the identification of risks to their achievement and to take necessary actions to manage the risks.

By setting objectives, both at entity and activity levels, prior to a risk assessment, a company can determine the critical success factors; then determine the risks to the critical success factors.

A risk assessment usually includes:

a. Estimating the significance of a risk
b. Assessing the likelihood (or frequency) of the risk occurring
c. Consideration of how the risk should be managed

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CONTROL ACTIVITIES

Control activities are the policies and procedures that help ensure
management directives are carried out. They help to ensure that necessary
actions are taken to address risks to achievement of the entity's objectives.
Control activities occur throughout the organization, at all levels and in all
functions.

Control activities include:
•Approvals
•Authorizations
•Verifications
•Reconciliations
•Reviews of operating performance
•Security of assets
•Segregation duties

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Information and Communication

• Emphasizes importance of quality information
• Volume and sources
• Complexity of processes
• Technology advances
• Greater interaction with 3rd party vendors
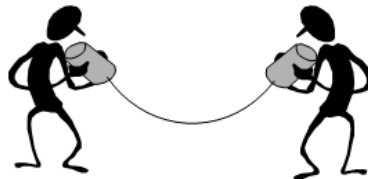
Monitoring Activities

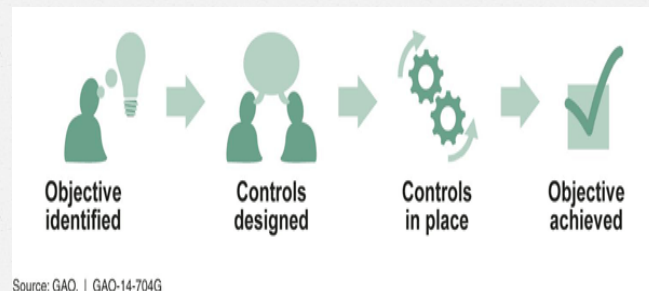| Ongoing Evaluations	Separate Evaluations
• Built into the business process at various levels • Timely information	• Conducted periodically • Frequency will depend on assessment of risks and effectiveness of ongoing evaluations

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Documentation of Internal Control System

- ❖ Management develops & maintains documentation of its internal controls.
- ❖ Management documents in policies the internal control responsibilities of the organization.
- ❖ Management evaluates & documents results of monitoring.
- ❖ Management evaluates & documents issues and appropriate actions timely.
- ❖ Management completes & documents correction actions.

U.S. GAO Green Book, p. 71

Objective identified → Controls designed → Controls in place → Objective achieved

Source: GAO. | GAO-14-704G

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STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2765

Telephone: (317) 232-2513
Fax: (317) 232-4711
Web Site: www.in.gov/sboa

STATE EXAMINER DIRECTIVE 2015-6

Date: November 18, 2015

Subject: Materiality threshold for reporting irregular variances, losses, shortages, and thefts

Authority: IC 5-11-1-10; IC 5-11-1-21; IC 5-11-1-27

Application: This Directive applies to all political subdivisions

From: Paul D. Joyce, CPA, State Examiner

For purposes of this directive, "political subdivision" means all counties, townships, cities, towns, school corporations, library districts, fire protection districts, public transportation corporations, local hospital authorities or corporations, local airport authority districts, special service districts, special taxing districts, and other separate local governmental entities that may sue and be sued. Ind. Code § 5-11-1-27(d); Ind. Code § 5-11-10.5-1.

Indiana Code § 5-11-1-27(j) states:

> All erroneous or irregular material variances, losses, shortages, or thefts of political subdivision funds or property shall be reported immediately to the state board of accounts. For all material variances, losses, shortages, or thefts, the state board of accounts shall:
> (1) determine the amount of funds involved and report the amount to the appropriate government and law enforcement officials;
> (2) determine the internal control weakness that contributed to or caused the condition; and
> (3) make written recommendations to the appropriate legislative body or appropriate official overseeing the internal control system addressing:
> (A) the method of correcting the condition; and
> (B) the necessary internal control policies and internal control procedures that must be modified to prevent a recurrence of the condition.

A.   Materiality Threshold for Political Subdivisions.

In general, each political subdivision must develop their own policy on materiality because the causes of irregular variances, losses, shortages, and thefts are as broad and varied as the political subdivisions in

which the incidents occur. For example, a $500 variance in Fort Wayne is not necessarily as concerning as a $500 variance in Pershing Township, Jackson County. On the other hand, a $100 variance in Fort Wayne that occurs every Friday may be material.

Political subdivisions must recognize that variances, losses, shortages, and thefts may occur. If an incident occurs, the political subdivision should have a policy in place that outlines the steps to be taken. The policy should include a materiality threshold at which point the political subdivision reports incidents to the State Board of Accounts.

Each political subdivision is the best determiner of the qualitative and quantitative factors unique to the unit in arriving at materiality.

The policy should be detailed, and materiality thresholds should distinguish between incidents involving cash and other types of assets. The policy should also address maintenance of documentation and resolution of incidents that do not meet the materiality threshold.

The policy should also consider IC 5-11-1-27(l), which requires public officials who have actual knowledge of or reasonable cause to believe that here has been a misappropriation of public funds to immediately send written notice of the misappropriation to the State Board of Accounts and the prosecuting attorney.

If a political subdivision does not develop a policy on materiality, then the threshold is $0.00 and the political subdivision must report *all* irregular variances, losses, shortages, and thefts to the State Board of Accounts.

B.   Procedure to Report Material Variances, Losses, Shortages, and Thefts.

When an irregular variance, loss, shortage, or theft is determined material pursuant to a political subdivision's policy on materiality (or, if no policy on materiality is developed, whenever there is any incident of irregular variance, loss, shortage, or theft), the subdivision must report the incident to the State Board of Accounts.

On the State Board of Accounts' website there is a notification link, which allows public officials to report via e-mail material irregular variances, losses, shortages, or thefts. Telephone and in-person reporting is also acceptable. Reports will be followed up with a return e-mail or call to gather additional information as necessary. All reports of irregular variances, losses, shortages, or thefts are maintained by the State Board of Accounts.

When a report is received, the State Board of Accounts will use a qualitative and quantitative analysis to determine materiality for investigative and reporting purposes, as well as written internal control recommendations as required by Ind. Code § 5-11-1-27(j).

This Directive may be amended from time to time and may be rescinded at any time in writing by the State Examiner or a Deputy State Examiner.

Paul D. Joyce, CPA
State Examiner

INTERNAL CONTROL TRAINING CERTIFICATION
FOR ELECTED OFFICIALS, APPOINTEES, AND EMPLOYEES

I, _____, the duly elected, appointed, or employed
   (print name)

_____ for _____ certify that I
(position or title)   (political subdivision)

received the following training concerning internal controls standards and procedures as required

by Ind. Code § 5-11-1-27(g)(2):

Title of Training   Time Spent

_____   _____

_____   _____

_____   _____

Date: _____   _____
                                           Signature

* This certification may be printed, signed, and retained in paper form or electronically. If signed electronically, the elected official, appointee, or employee must designate his or her signature by typing the last four (4) digits of their Social Security number in the signature line.

Schedule of Adoption, Revision and Review of Board Approved Library Policies

Policy and Plans Required by Law	Latest revision or review	Review Requirements	Next review date
Annual Budget	October 2015	annual	October 2016
Annual Classification of Employees Schedules of Salaries~	December 2015	annual	December 2016
Collection Development Policy*	November 2015	annual (internal policy review requirement)	Fall 2016
Disaster Recovery Plan for Computer Systems (Director's office)	November 2015	annual	November 2016
Fines & Fees (Fee Schedule)*	December 2015	annual	December 2016
Internal Control Standards	June 2016		
Internet Acceptable Use Policy (Internet and Computer Use Policy)*	January 2016	annual	January 2017
Investment Policy (Finance and Investment)*	January 2016	annual	January 2017
Library Board By-laws (Bylaws of Monroe County Public Library Board)*	September 2015	Every three years	Fall 2018
Long Range Plan (Strategic Plan)~	December 2012	Three-five years	December 2017
Materiality Policy~	June 2016		
Personnel policy and procedures (including among other things, Moving and Interview Expense Policy, and Travel Policy)~	Various		
Policy Principles of Access (Checkout Policy)*	December 2014		
Records Exempted from Disclosure (Access to Public Records)*	July 1997		
Technology Plan~	December 2015	Every three years	December 2018

Policies and Plans Approved by the Board and Updated Periodically for Operational or Labor/Management needs~	Latest Approval	Review Requirement	Next Review Date
Holiday & Closing Schedule~	December 2015	annual	December 2016
Management Labor Agreement~	August 2013	Three Years	August 2016
Personnel: Pay Schedule (dates)~	December 2015	annual	December 2016
Employee Insurance Package~	November 2015	annual	November 2016

Schedule of Adoption, Revision and Review of Board Approved Library Policies

Other Policies and Plans Adopted by the Board*	Adoption or Latest Revision Date
Americans with Disablilities Act Notice	February 2014
Art Exhibit and Display Policy	June 2007
Behavioral Rules	January 2012
Compensation Philosophy	June 2009
Customer Service Policy	September 2015
Gift Policy	November 2015
Grievance Procedure under the Americans w/ Disabilities Act	February 2014
Meeting Room Policy	November 2011
Photography, Videotaping,& use of other recording devices	March 2008
Privacy Policy regarding Web and Email Communications	April 2012
Programming Mission and Guidelines	February 2014
Prohibition of firearms at Public Meetings Policy	June 2011
Social Media Policy	March 2011
Study Room Policy	January 2015

* Documents available at: http://mcpl.info/geninfo/board-policies

~ /Documents available on Lint (employee internal network)

Requirements for adoption and review taken from: http://www.in.gov/library/NewDirector.htm

Indiana State Library New Director's Information 2015 version

ISL document indicates Indiana Code and other resources for laws and guidelines

Monroe County Public Library
Disbursement Activities – Internal Control Guidelines

Our goal is to make the best use of available funds to deliver library services to Monroe County residents.

About <u>70%</u> of library spending is for payroll and employee benefits. Payroll related internal control procedures are the topic of another document in this series.
About <u>15%</u> of library spending is for materials including books, ebooks, databases, nonprint/videos.

In general, department or unit managers are the first step in the approval process.

Purchase Orders
- For many purchases including book orders and library equipment, a purchase order form is used.
- The bookkeeper maintains a log of pre-numbered P.O. forms.
- The vendor information, items purchased, and agreed prices on the form are reviewed and approved by department managers.
- A copy of the P.O. is held by the bookkeeper until the items are delivered and an invoice is received. The bookkeeper checks to see that the receiving documents show that the full order was delivered and any discrepancies are noted. The invoice price is checked to see that it agrees with the P.O. price.
- If everything is in order. The bookkeeper prepares a check for payment.
- The Financial officer reviews all of the documents to see that the payment was approved by the department, that we received the goods, and that the correct amount was billed before signing the check for payment.

Disbursements – no P. O.
Recurring charges for services, utilities, software and equipment maintenance contracts do not usually involve purchase orders. These costs have usually been estimated and approved in the budget process.

Purchase Procedures
The Monroe County Library Board is a governmental body that is authorized to disburse payment for purchases according to Indiana Code 36-12-3-16. The Monroe County Public Library Board is the "Purchasing Agency."

Purchases costing less than $50,000 and not included in the Library law (IC 36-12) are governed by this policy as required by IC 5-22-8-2.

In making purchases of less than $50,000 the following guidelines shall be followed:

The purchasing unit shall compare prices from as many responsible suppliers of the goods or services required as is practical, and shall purchase from that supplier where total costs are lowest, when quality and timeliness of delivery are comparable. Comparison pricing can be obtained via telephone, letter, email, fax, or website.

Preferences will be given to products manufactured in the United States.

Preferences will be given to purchasing from Monroe County businesses when total cost, quality and timeliness of delivery are comparable.

Purchases will not be artificially divided so as to constitute a "small purchase."

If the purchasing agent expects the purchase to be more than $50,000 but not more than $150,000, the purchasing agent shall solicit quotes from at least three vendors known to provide the goods or services required, as specified in IC 5-22-8-3.

Purpose and Guidelines of Credit Card Use

Objectives

- To allow authorized library personnel access to efficient and alternative means of payment for approved business expenses. The Library's central supply and purchase order system will continue to be the preferred purchasing method for purchases.
- To improve efficiency and reduce costs of payables processing.
- To improve managerial reporting related to purchases

Guidelines

- Library credit cards will be issued to staff upon approval of the Director.
- The Financial Officer will oversee the issuance and use of credit cards, including a log indicating the names of individuals, and position, who have a credit card, and their credit limit.
- Cardholders will be required to sign this guideline indicating their willingness to accept these terms. Individuals who do not adhere to these guidelines may risk losing their credit card privileges and/or disciplinary action.
- Employees who leave employment at the library, or who no longer require a credit card for business purposes, must return their credit card and supply the Business Office with all remaining detailed receipts and information of purchases.
- Credit cards will be for business purposes only. Personal purchases of any type are prohibited.
- The following purchases are not allowed:
  - Alcoholic beverages/tobacco products
  - Construction, renovation/installation
  - Controlled substances
  - Items or services on term contracts
  - Maintenance agreements
  - Personal items or loans
  - Purchases involving trade-in of library property
  - Rentals (other than short-term autos)
  - Software, licensing agreements > $1,000
  - Capital equipment & upgrades >$5,000
  - Ultra-hazardous materials and/or products
  - Any other item deemed inconsistent with values of the library
- Cash advances are prohibited.

- Detailed receipts must be retained and submitted to the Business Office at the end of the billing cycle.
- Each detailed receipt must include the fund/expense line item with a description noted on it or an attached statement.
- Cardholders should make every effort to ensure purchases do not include sales tax. Tax exempt certificates are available through the Business Office. Under Indiana law, the library is not required to pay sales tax on acquisitions of "tangible personal property" and "services" (I.C. 6-2-5-25). Tangible personal property is property that can be touched and retained in one's possession (excludes food, entertainment, and other consumables). Services are works or activities performed by another for a fee (includes normal services such as personal services performed by professionals and/or non-professionals, but excludes lodging).
- A designated person separate from the disbursement process reviews transactions for sufficient documentation and inclusion in claim to the Board.

Petty Cash Fund

A petty cash fund is maintained at the Main and Ellettsville branches for the payment of small incidental expenses. Access to petty cash is limited with a key held in the bookkeeper's office at the Main Library and a key in the Strategists office at Ellettsville.
Documentation/receipts of any purchases made should be placed in the petty cash box as funds are used. To reimburse the petty cash fund, the bookkeeper enters a check request into the accounting system with receipts of all transactions since the last reimbursement. The check is payable to the bookkeeper and approved by the financial officer.

Fixed Asset System

Equipment, land, and building purchases are recorded in the fixed asset system that is part of the library's accounting software. The Financial Officer maintains the fixed asset system. The system has the vendor and cost information for each asset purchased. All assets over $1,000 or items of high risk/vulnerability to loss (ex: iPads) are entered into the system. An asset number is generated and printed on adhesive tags that are placed on assets. As assets are removed from inventory, they are approved by the Board for disposal and deactivated in the fixed asset system. By maintaining the fixed asset system, we are able to provide an inventory listing of the libraries assets that can be helpful in detecting theft and also helpful for insurance purposes.

Financial Reports

Monthly reports are prepared comparing income and expenses with the approved budget by activity. The reports are reviewed by the director, department managers, and the board of trustees.

MCPL Cash Receipts Procedures

Updated 6-2016

Cash register money at Main and Ellettsville
Customer service staff receive cash for the following: Fines / fees
- Lost / damaged items
- PLAC cards
- Donation
- Copier fee

All receipts are recorded in the cash register which tracks totals by each category. See attached "Daily Cash Receipts" form.

Closing out the cash register:
- Run a "Z" tape on the register. The "Z" tape will provide the total receipts by category for the day which should equal to the amount of cash for the deposit.
- Count out money that stays in the register – this step is usually done at Main by someone in administration and customer service staff in Ellettsville
  - 2nd floor desk – Main Library - $100
  - Ellettsville - $100
- This money is put into the register drawer
- Count the remaining money which will be deposited into the MCPL bank account – this step is usually done by someone in administration
  - Check the total cash and checks to see if it matches the total on the "Z" tape
  - If it does not match, the overage or shortage is noted on the Daily Cash Receipt form
  - There may be transaction notes to explain things like accidently recording a receipt twice or for the wrong amount and this information can be highlighted so that the bookkeeper is aware of the cause.
  - Fill out Daily Cash Receipts report (form attached)
  - Fill out the Daily Log
- Put the following items into the lockable bank deposit bag and lock it – then give it to person preparing the deposit – usually bookkeeper.
  - Completed Daily Cash Receipts form
  - Register tapes
  - Cash and checks
- The Bookkeeper gets the locked bank deposit bag in the mornings at Main and the Ellettsville bag is picked up by the courier from Main and delivered to the Bookkeeper
- Bookkeeper unlocks the bag and counts the cash and checks to see if it matches the total cash listed on the Daily Cash Receipts form. If there are discrepancies, the bookkeeper will look for explanations noted on the register tapes or possibly talk with other staff who closed out the cash register.
- Bookkeeper then adds this money to any other money collected for the daily deposit.

Cash from Copiers and Printers

At Main Library

- Copiers and printers have coin boxes attached. These boxes are locked and keys are maintained in the Bookkeepers office where Administrative staff have access.
- Two employees from third floor administration staff collect cash from the coin boxes on the copiers and printers on a weekly basis. Friday mornings are best because our current Friday opening time is an hour later than the other weekdays.
- At Ellettsville two staff members collect cash from coin boxes on a weekly basis – usually Tuesday. The bag comes to Main with the rest of the funds on Wednesdays typically. Bookkeeper and another staff member count the cash from copiers and printers and record it on the log with signatures.
- After the cash is collected from the coin boxes, it is delivered to the bookkeeper. The bookkeeper and one of the staff members who collected the cash count the cash collected and record the amount collected on a log with their signatures.
- Bookkeeper then adds this money to any other money collected for the daily bank deposit.

Cash from Indiana Room

- Staff member other than bookkeeper collects cash received in the Indiana Room on a weekly basis. The funds are usually in the form of checks or cash for obituaries or the use of a reader/printer. One bank bag is located at the information desk near the IN Room entrance. The other bag that usually contains checks for obituaries is located in the IN Room office area.
- The collected funds are counted and recorded on an Indiana Room cash deposit form which is then enclosed with the cash and checks in the bag and delivered to the bookkeeper to be included with the next deposit.

Checks Received

- Bookkeeper endorses checks received with a stamp – "for deposit only" to prevent the checks from being cashed.
- Checks are included with the next deposit.