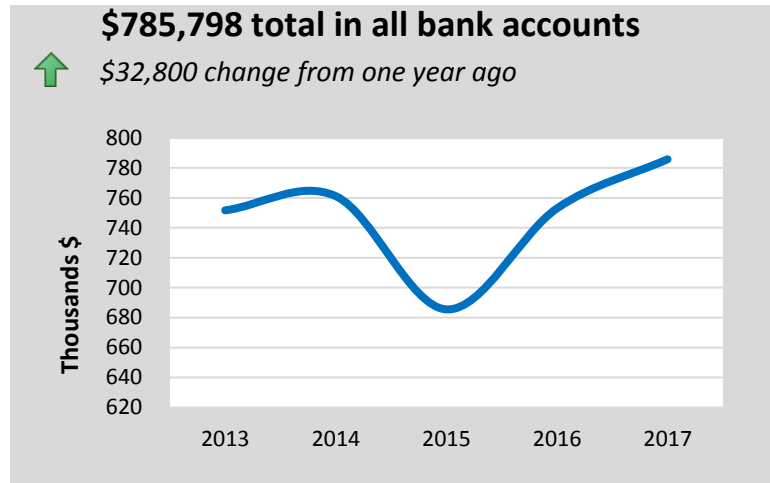


How much money does the library have in the bank?

How does it compare with prior years?

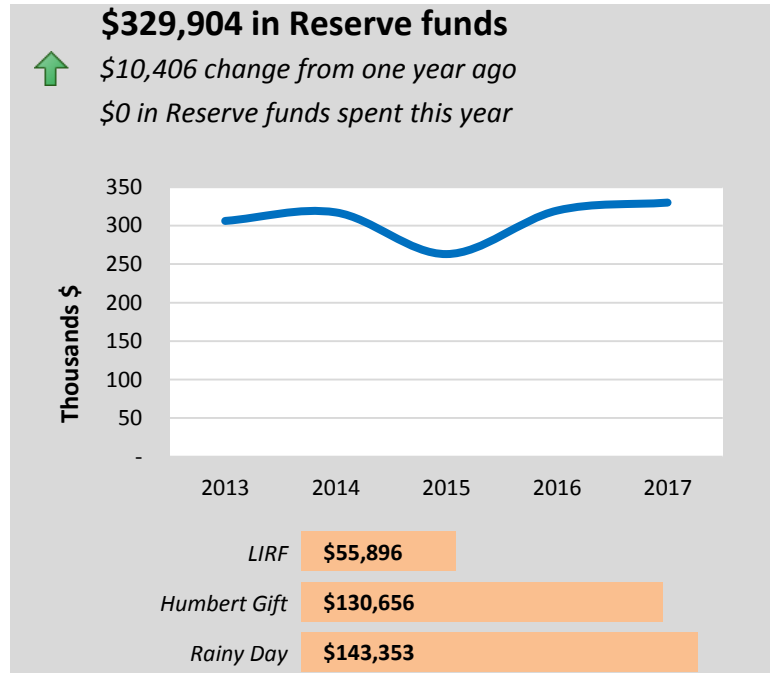


How much money is in the library's reserve funds?

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

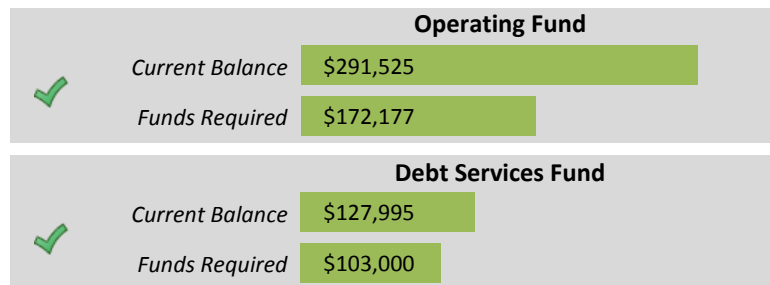
These funds are very difficult to replenish. New monies are typically from Operating Fund transfers and interest.

Which funds are available for reserve spending?

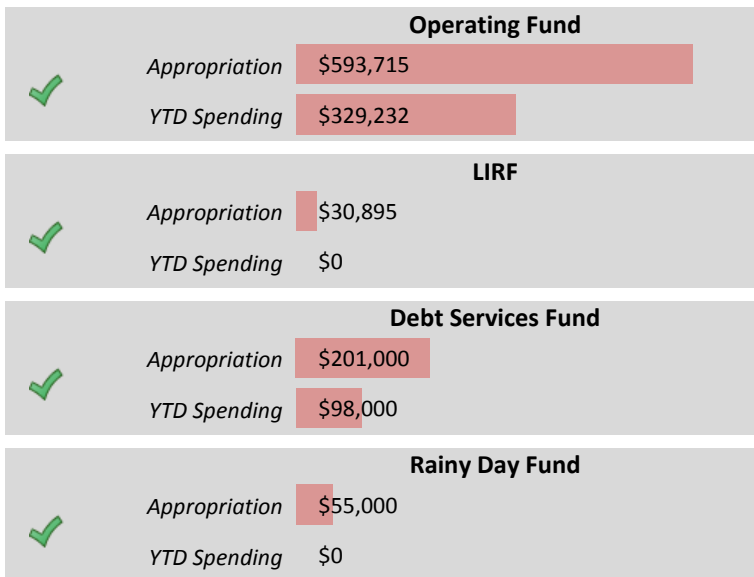


Are there adequate monies in the Operating and Debt Services Funds until the next property tax distribution?

Typically occurs in June and December

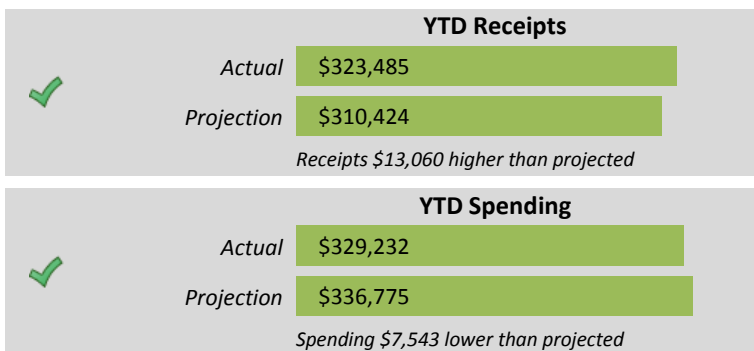


Is spending within the DLGF approved appropriations?



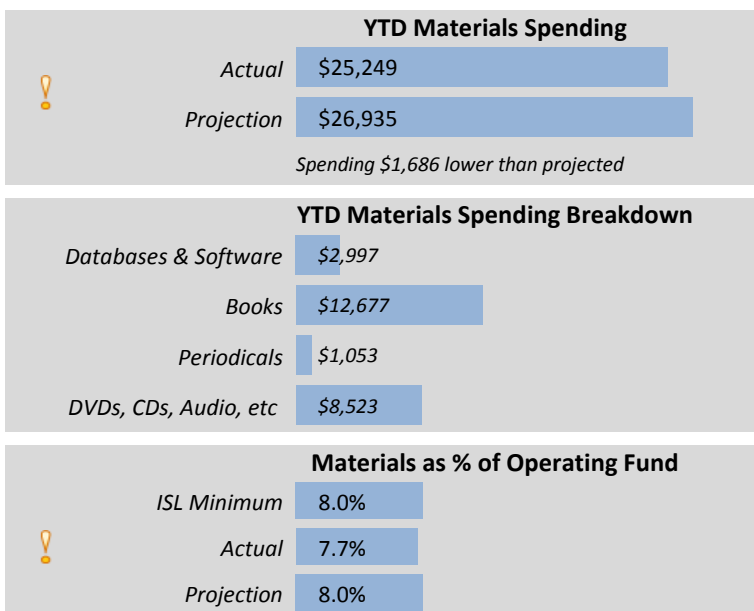
Operating Fund Projections

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



Materials Spending

What materials are being purchased?



The Indiana State Library (ISL) requires a minimum of 7.5% of Operating Funds to be spent annually for materials available to patrons.

CUTPL Monthly Financial Summary - Operating Fund

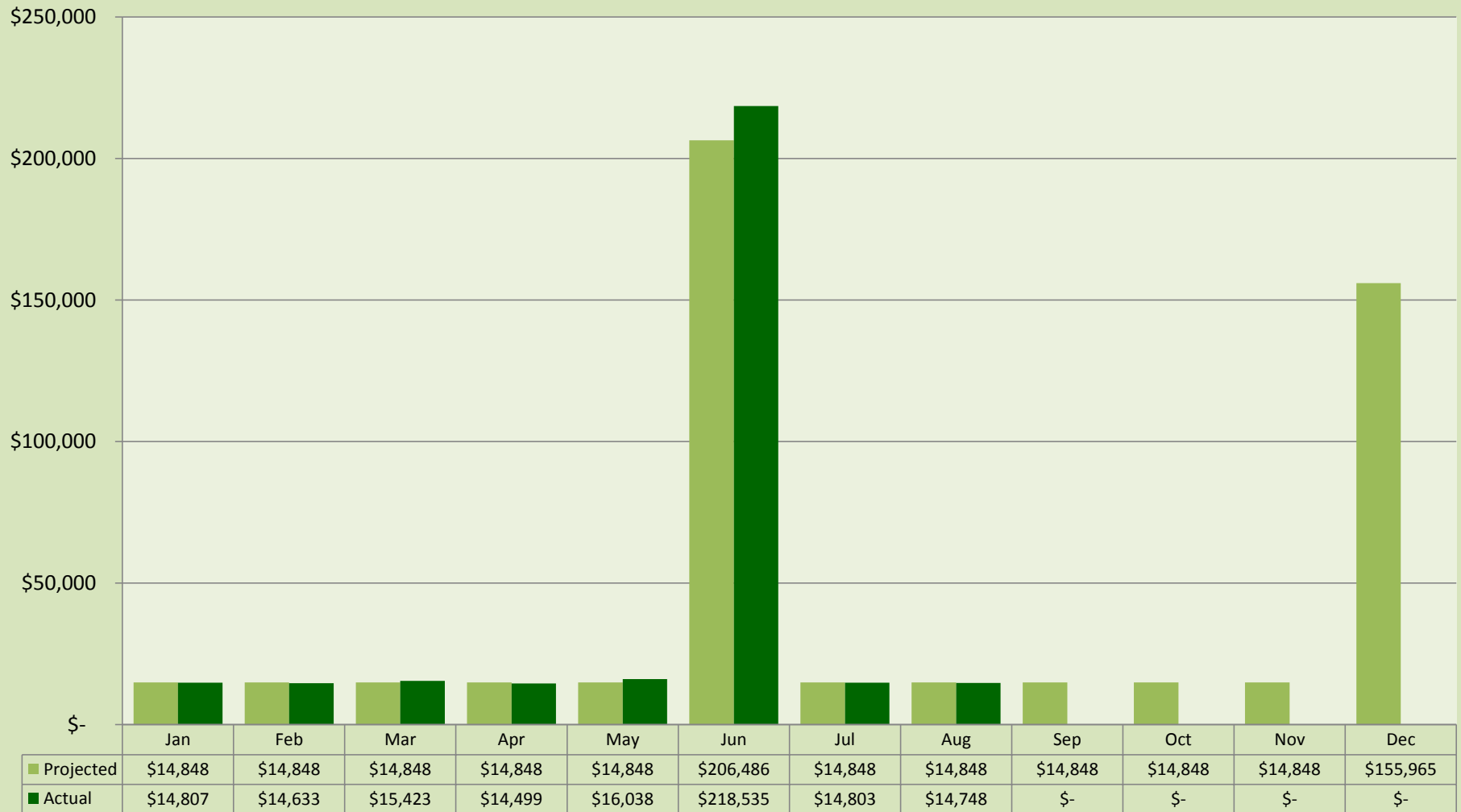
August 2017

RECEIPTS	August				Year-to-Date				green = favorable red = unfavorable
	Projected	Actual	Difference	✓?	Projected	Actual	%	Difference	
Levy Excess - Revenue	\$ -	\$ -	\$ -	—	\$ -	\$ -	0.0%	\$ -	
General Property Tax	\$ -	\$ -	\$ -	—	\$ 186,596	\$ 197,445	61.0%	\$ 10,849	
Financial Institution Tax	\$ -	\$ -	\$ -	—	\$ 31	\$ 33	0.0%	\$ 2	
Auto & Aircraft Excise Tax	\$ -	\$ -	\$ -	—	\$ 4,290	\$ 6,342	2.0%	\$ 2,052	
Local Income Tax (LIT)	\$ 14,033	\$ 14,033	\$ -	—	\$ 112,267	\$ 112,267	34.7%	\$ -	
CVET	\$ -	\$ -	\$ -	—	\$ 721	\$ 698	0.2%	\$ (22)	
Fines and Fees	\$ 550	\$ 340	\$ (210)	—	\$ 4,400	\$ 3,314	1.0%	\$ (1,086)	
Photocopy Fees	\$ 165	\$ 286	\$ 121	—	\$ 1,320	\$ 1,575	0.5%	\$ 255	
Interest on Investments	\$ 100	\$ 38	\$ (62)	—	\$ 800	\$ 453	0.1%	\$ (347)	
Reimbursements	\$ -	\$ 50	\$ 50	—	\$ -	\$ 1,340	0.4%	\$ 1,340	
Refunds	\$ -	\$ -	\$ -	—	\$ -	\$ 17	0.0%	\$ 17	
Misc Receipts	\$ -	\$ -	\$ -	—	\$ -	\$ -	0.0%	\$ -	
TOTALS	\$ 14,848	\$ 14,748	\$ (101)	—	\$310,424	\$323,485	100.0%	\$ 13,060	

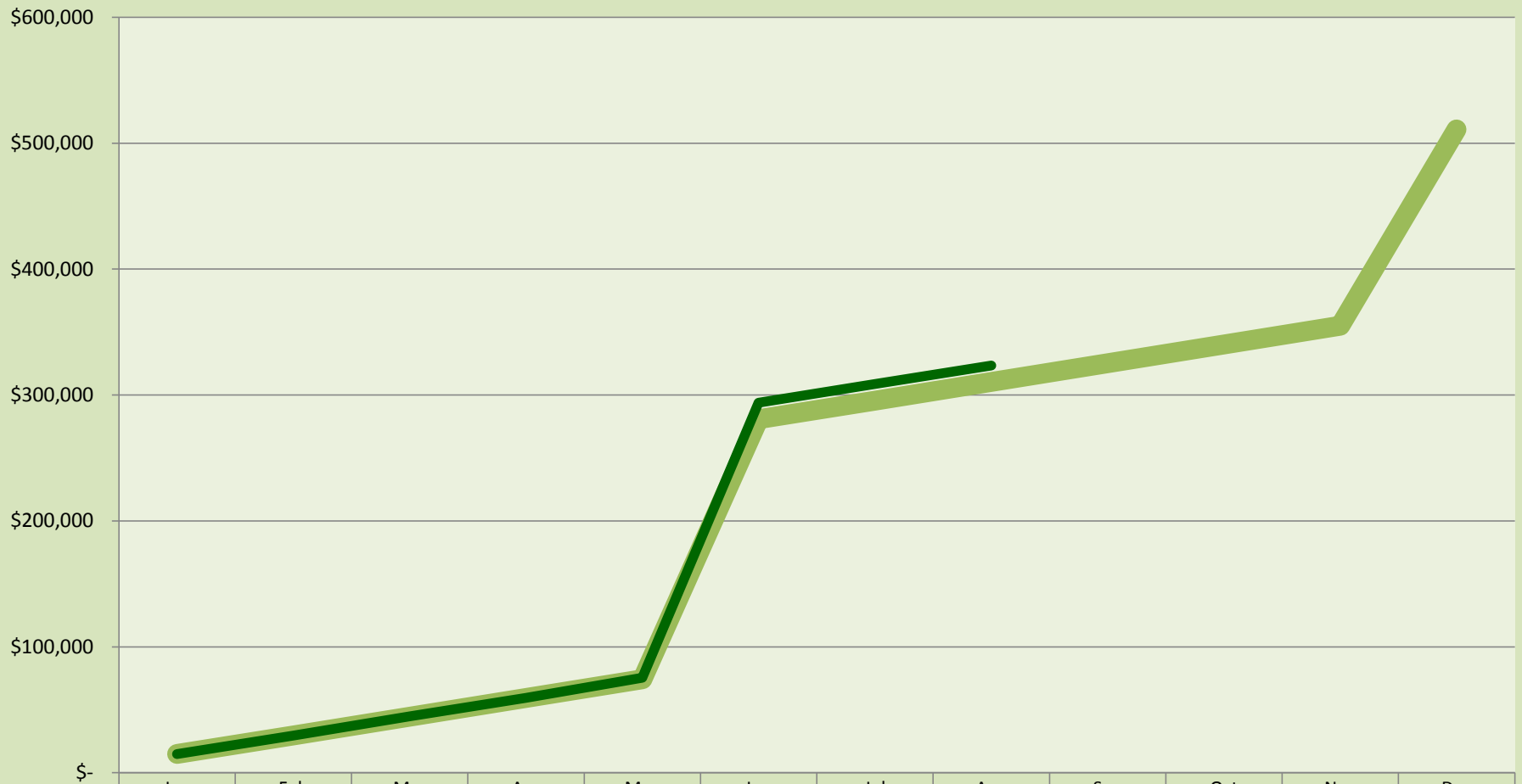
EXPENDITURES	August				Year-to-Date				green = favorable red = unfavorable
	Projected	Actual	Difference	✓?	Projected	Actual	%	Difference	
Salary of Assistants	\$ 18,152	\$ 18,526	\$ 374	●	\$ 154,292	\$ 156,502	47.5%	\$ 2,210	
Salary of Librarian	\$ 3,710	\$ 3,710	\$ (0)	—	\$ 31,535	\$ 31,533	9.6%	\$ (2)	
Education Reimbursement	\$ 83	\$ -	\$ (83)	—	\$ 667	\$ -	0.0%	\$ (667)	
Employer's Contribution - Group	\$ 3,016	\$ 3,028	\$ 12	—	\$ 24,938	\$ 23,965	7.3%	\$ (973)	
Employer's Contribution - PERF	\$ 1,509	\$ 1,499	\$ (10)	—	\$ 12,827	\$ 12,762	3.9%	\$ (65)	
Employer's Share - FICA	\$ 1,672	\$ 1,701	\$ 29	—	\$ 14,213	\$ 14,385	4.4%	\$ 172	
Unemployment Compensation	\$ 100	\$ -	\$ (100)	—	\$ 800	\$ -	0.0%	\$ (800)	
Office Supplies	\$ 200	\$ 273	\$ 73	—	\$ 1,600	\$ 1,254	0.4%	\$ (346)	
Operating Supplies	\$ 250	\$ 364	\$ 114	—	\$ 2,000	\$ 1,307	0.4%	\$ (693)	
Other Supplies	\$ 150	\$ 154	\$ 4	—	\$ 1,200	\$ 908	0.3%	\$ (292)	
Professional Services	\$ 780	\$ 61	\$ (719)	●	\$ 4,715	\$ 5,402	1.6%	\$ 687	
Professional Services - Materials	\$ 1,950	\$ -	\$ (1,950)	●	\$ 3,255	\$ 2,997	0.9%	\$ (258)	
Legal Services	\$ 83	\$ -	\$ (83)	—	\$ 667	\$ 966	0.3%	\$ 299	
Communication & Transportation	\$ 25	\$ -	\$ (25)	—	\$ 500	\$ 413	0.1%	\$ (87)	
Postage	\$ 20	\$ -	\$ (20)	—	\$ 160	\$ 188	0.1%	\$ 28	
Professional Meetings	\$ 50	\$ -	\$ (50)	—	\$ 400	\$ -	0.0%	\$ (400)	
Telephone and Internet	\$ 220	\$ 224	\$ 4	—	\$ 1,760	\$ 1,671	0.5%	\$ (89)	
Travel Expense	\$ 125	\$ -	\$ (125)	—	\$ 1,000	\$ 95	0.0%	\$ (905)	
Advertising Public Notices	\$ 10	\$ -	\$ (10)	—	\$ 80	\$ 68	0.0%	\$ (12)	
Insurance	\$ -	\$ -	\$ -	—	\$ 9,800	\$ 10,408	3.2%	\$ 608	
Official Bonds	\$ -	\$ -	\$ -	—	\$ 1,800	\$ 1,781	0.5%	\$ (19)	
Electricity	\$ 1,375	\$ 2,127	\$ 751	●	\$ 11,985	\$ 15,245	4.6%	\$ 3,261	
Gas	\$ 688	\$ 53	\$ (635)	●	\$ 5,992	\$ 3,483	1.1%	\$ (2,510)	
Waste Disposal	\$ 110	\$ 233	\$ 123	—	\$ 880	\$ 881	0.3%	\$ 1	
Water	\$ 315	\$ 298	\$ (17)	—	\$ 2,520	\$ 2,361	0.7%	\$ (159)	
R&M Building & Structures	\$ 1,895	\$ 3,491	\$ 1,596	●	\$ 20,005	\$ 14,921	4.5%	\$ (5,084)	
R&M Equipment	\$ 50	\$ 51	\$ 1	—	\$ 400	\$ 431	0.1%	\$ 31	
Rentals	\$ 5	\$ -	\$ (5)	—	\$ 40	\$ 20	0.0%	\$ (20)	
Dues	\$ -	\$ -	\$ -	—	\$ 365	\$ 524	0.2%	\$ 159	
Transfer to LIRF	\$ -	\$ -	\$ -	—	\$ -	\$ -	0.0%	\$ -	
Furniture and Equipment	\$ 400	\$ -	\$ (400)	●	\$ 3,200	\$ 2,509	0.8%	\$ (691)	
Books	\$ 1,750	\$ 2,293	\$ 543	●	\$ 14,000	\$ 12,677	3.9%	\$ (1,323)	
Nonprinted Materials	\$ 1,110	\$ 1,133	\$ 23	—	\$ 8,880	\$ 8,523	2.6%	\$ (357)	
Periodicals and Newspapers	\$ 100	\$ 135	\$ 35	—	\$ 800	\$ 1,053	0.3%	\$ 253	
TOTALS	\$ 39,904	\$ 39,354	\$ (550)	●	\$337,275	\$329,232	100.0%	\$ (8,043)	

Difference is at least \$250 more favorable than projection	●	... at least \$3000 more favorable ...	●
Difference is within \$250 of projection	—	... within \$3000 ...	—
Difference is at least \$250 less favorable than projection	●	... at least \$3000 less favorable ...	●

2017 Projected vs Actual Receipts (Operating Fund)

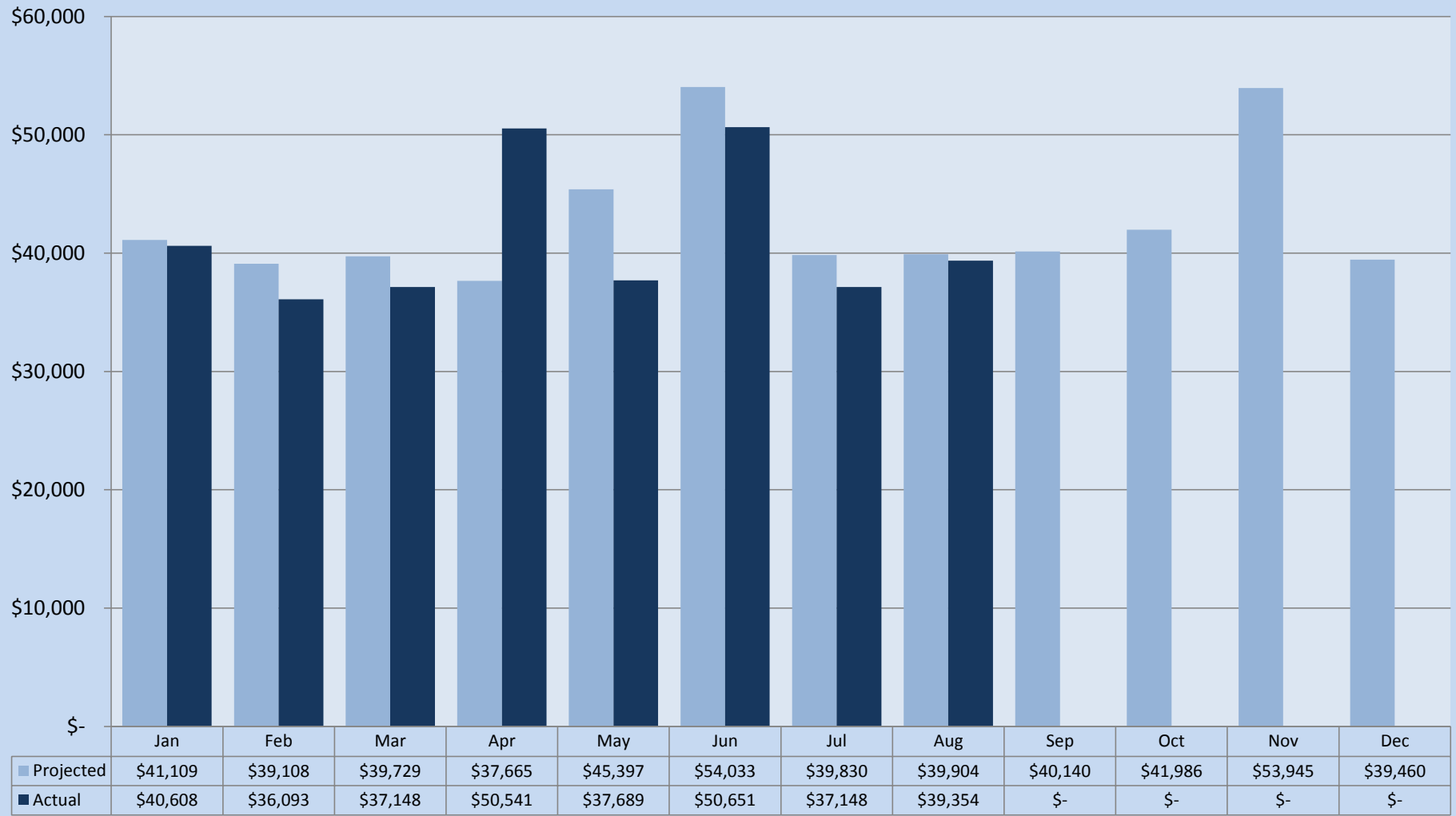


2017 Projected vs Actual Receipts (Operating Fund Running Totals)



	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Projected	\$14,848	\$29,697	\$44,545	\$59,393	\$74,242	\$280,728	\$295,576	\$310,424	\$325,273	\$340,121	\$354,969	\$510,934
Actual	\$14,807	\$29,439	\$44,863	\$59,361	\$75,399	\$293,934	\$308,737	\$323,485				

2017 Projected vs Actual Expenditures (Operating Fund)

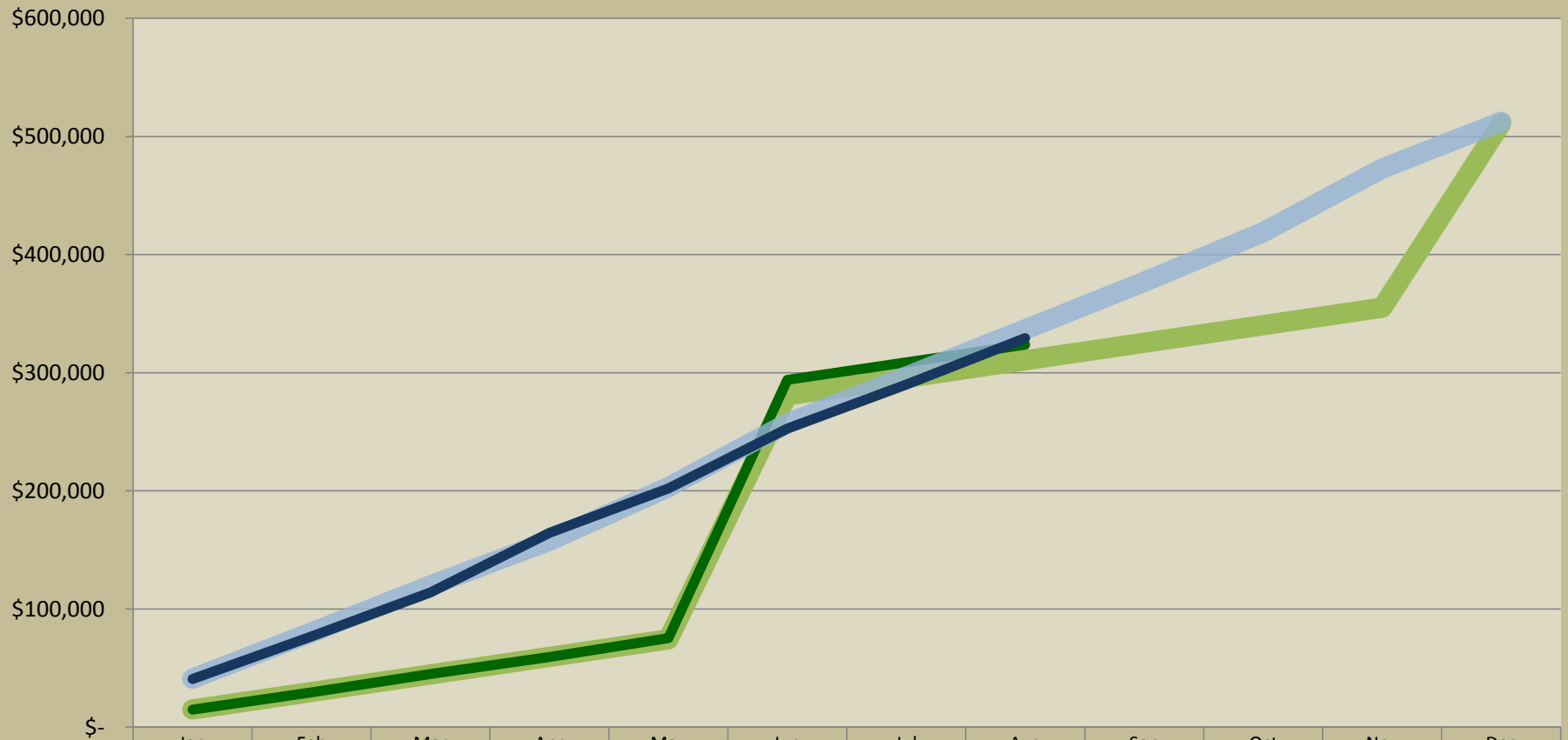


2017 Projected vs Actual Expenditures (Operating Fund Running Totals)



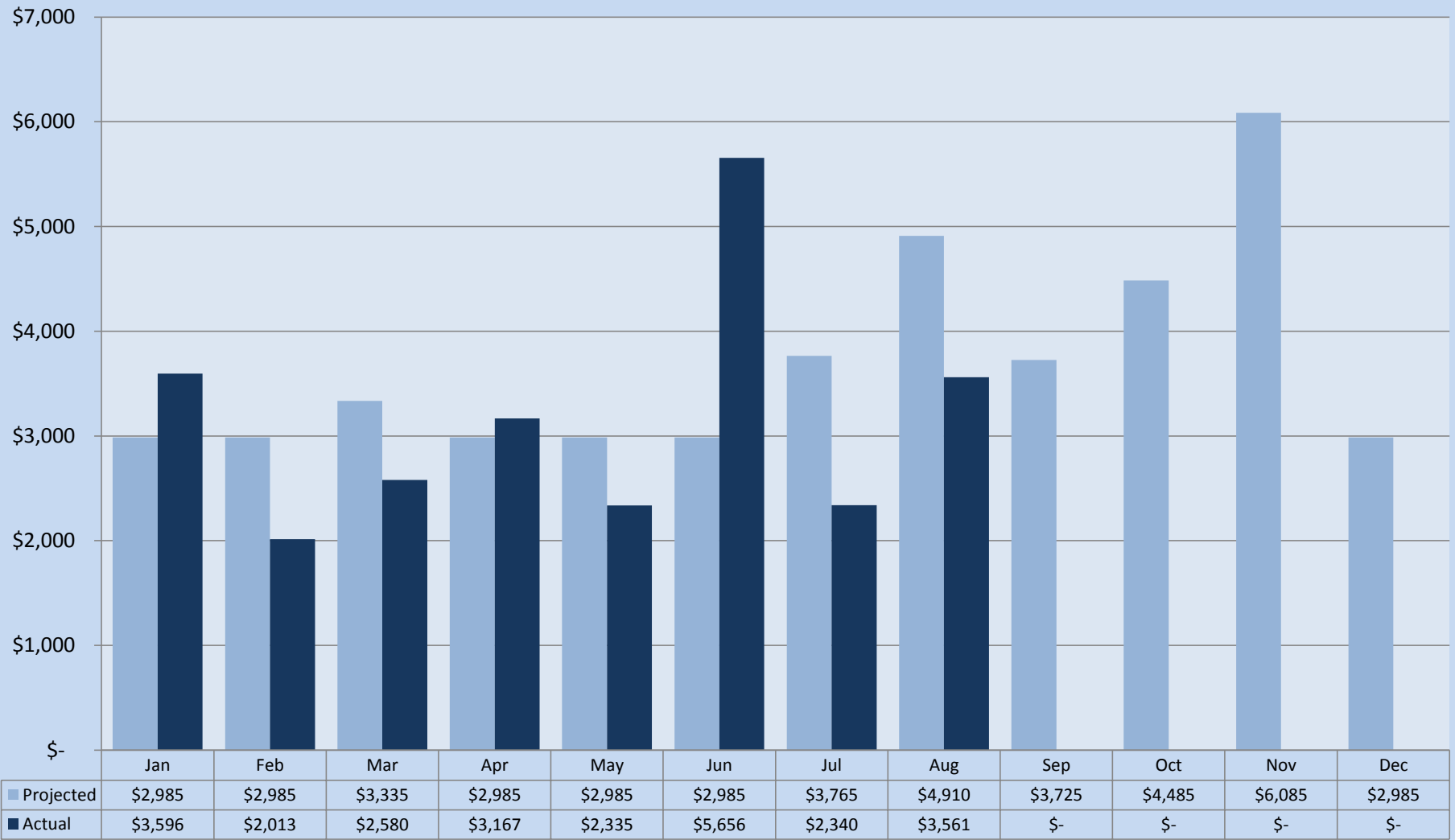
Projected	\$41,109	\$80,217	\$119,946	\$157,611	\$203,008	\$257,042	\$296,872	\$336,775	\$376,915	\$418,901	\$472,846	\$512,306
Actual	\$40,608	\$76,701	\$113,849	\$164,390	\$202,079	\$252,731	\$289,878	\$329,232				

2017 Actual Receipts vs Expenditures (Operating Fund Running Totals)



	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Proj Rcpts	\$14,848	\$29,697	\$44,545	\$59,393	\$74,242	\$280,728	\$295,576	\$310,424	\$325,273	\$340,121	\$354,969	\$510,934
Rcpts	\$14,807	\$29,439	\$44,863	\$59,361	\$75,399	\$293,934	\$308,737	\$323,485				
Proj Exp	\$41,109	\$80,217	\$119,946	\$157,611	\$203,008	\$257,042	\$296,872	\$336,775	\$376,915	\$418,901	\$472,846	\$512,306
Exp	\$40,608	\$76,701	\$113,849	\$164,390	\$202,079	\$252,731	\$289,878	\$329,232				

2017 Projected vs Actual Material Expenditures (Operating Fund)



2017 Projected vs Actual Material Expenditures (Operating Fund Running Totals)



	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Projected	\$2,985	\$5,970	\$9,305	\$12,290	\$15,275	\$18,260	\$22,025	\$26,935	\$30,660	\$35,145	\$41,230	\$44,215
Actual	\$3,596	\$5,610	\$8,189	\$11,357	\$13,692	\$19,349	\$21,689	\$25,249				