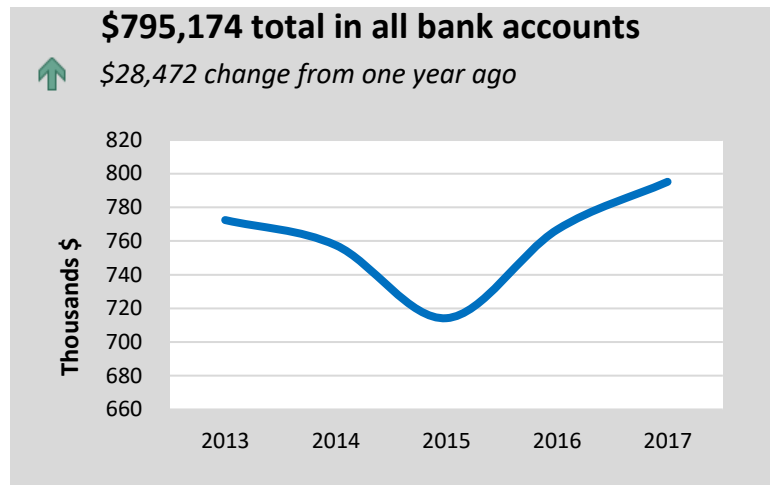


## How much money does the library have in the bank?

*How does it compare with prior years?*

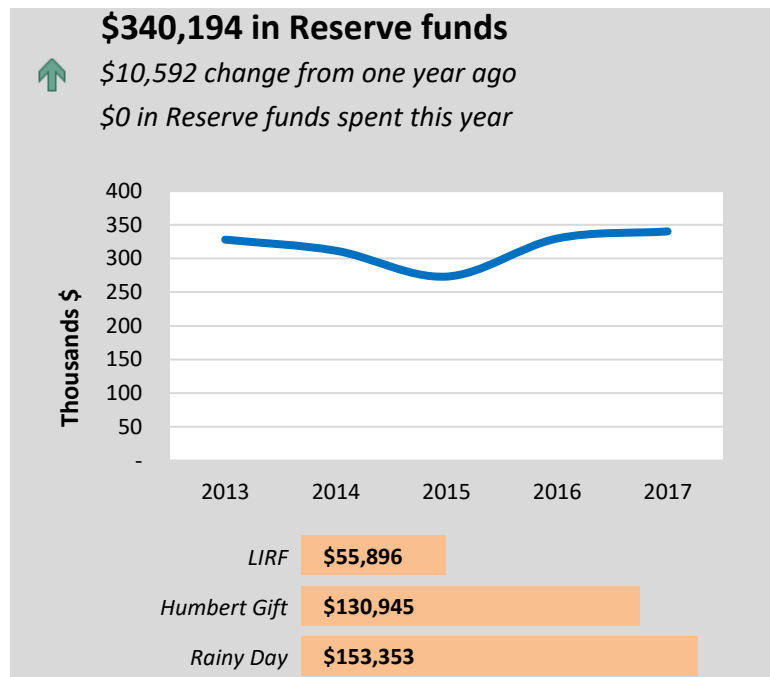


## How much money is in the library's reserve funds?

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

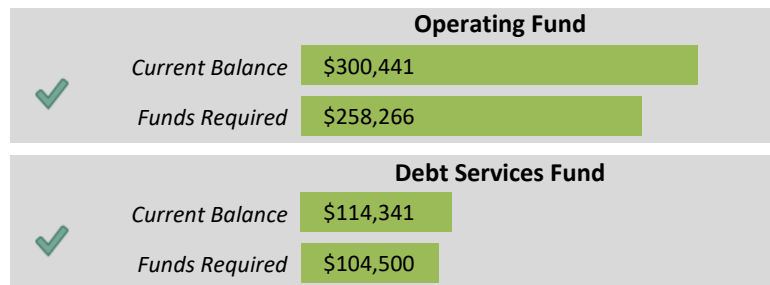
*These funds are very difficult to replenish. New monies are typically from Operating Fund transfers and interest.*

*Which funds are available for reserve spending?*

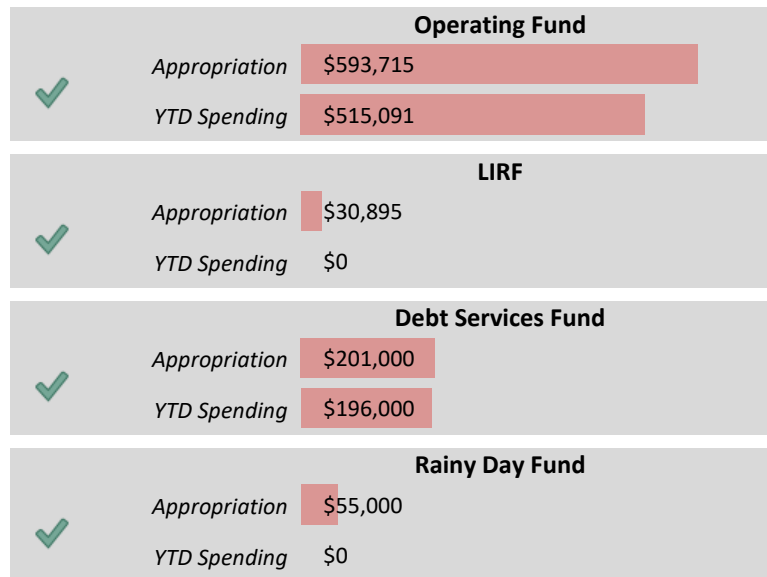


## Are there adequate monies in the Operating and Debt Services Funds until the next property tax distribution?

*Typically occurs in June and December*

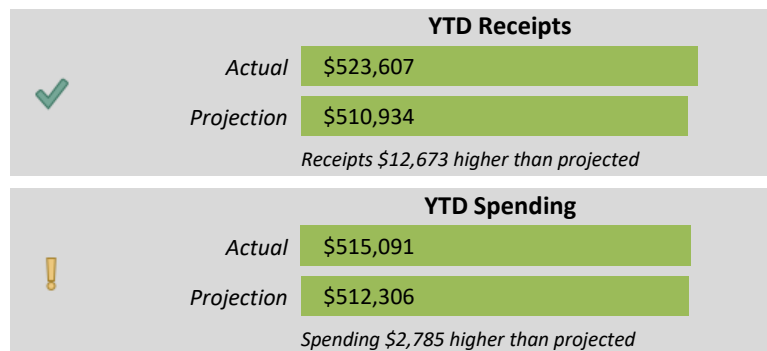


## Is spending within the DLGF approved appropriations?



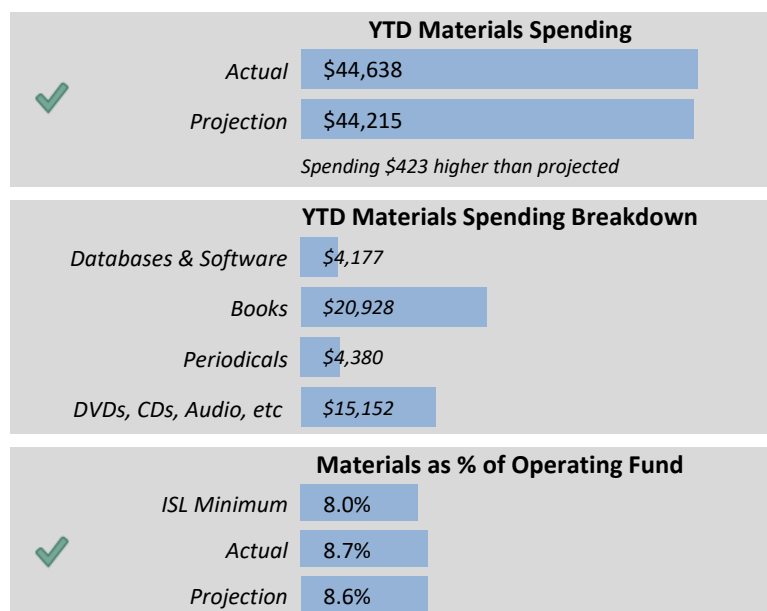
## Operating Fund Projections

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

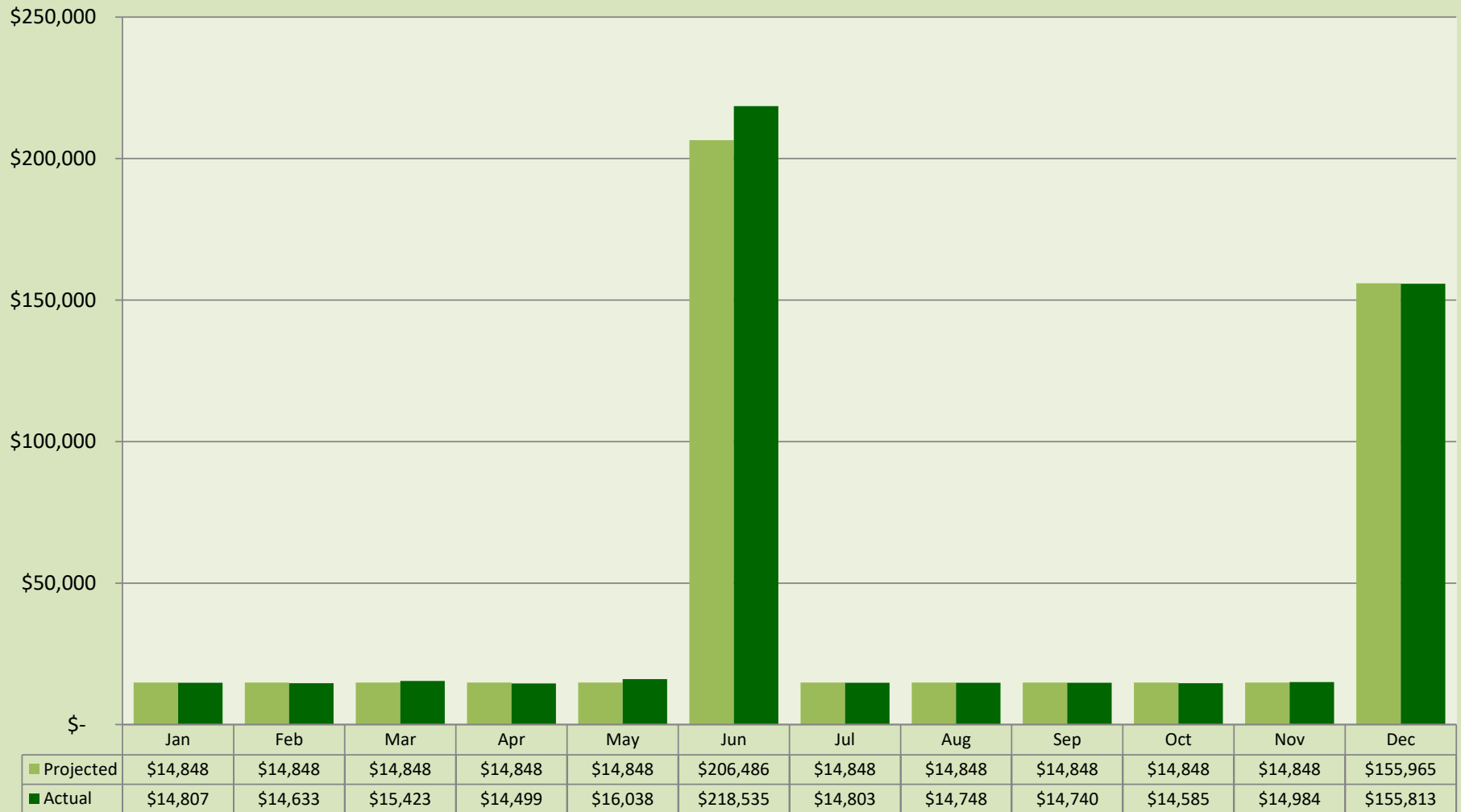
December 2017

RECEIPTS	December				Year-to-Date				green = favorable red = unfavorable
	Projected	Actual	Difference	√?	Projected	Actual	%	Difference	
Levy Excess - Revenue	\$ -	\$ -	\$ -	○	\$ -	\$ -	0.0%	\$ -	
General Property Tax	\$ 135,122	\$ 132,003	\$ (3,118)	●	\$ 321,718	\$ 329,448	62.9%	\$ 7,730	
Financial Institution Tax	\$ 31	\$ 27	\$ (4)	○	\$ 62	\$ 60	0.0%	\$ (2)	
Auto & Aircraft Excise Tax	\$ 5,243	\$ 8,461	\$ 3,217	●	\$ 9,533	\$ 14,803	2.8%	\$ 5,270	
Local Income Tax (LIT)	\$ 14,033	\$ 14,033	\$ (0)	○	\$ 168,400	\$ 168,400	32.2%	\$ (0)	
CVET	\$ 721	\$ 698	\$ (22)	○	\$ 1,441	\$ 1,397	0.3%	\$ (44)	
Fines and Fees	\$ 550	\$ 439	\$ (111)	○	\$ 6,600	\$ 5,172	1.0%	\$ (1,428)	
Photocopy Fees	\$ 165	\$ 128	\$ (37)	○	\$ 1,980	\$ 2,410	0.5%	\$ 430	
Interest on Investments	\$ 100	\$ 22	\$ (78)	○	\$ 1,200	\$ 560	0.1%	\$ (640)	
Reimbursements	\$ -	\$ -	\$ -	○	\$ -	\$ 1,340	0.3%	\$ 1,340	
Refunds	\$ -	\$ -	\$ -	○	\$ -	\$ 17	0.0%	\$ 17	
Misc Receipts	\$ -	\$ -	\$ -	○	\$ -	\$ -	0.0%	\$ -	
<b>TOTALS</b>	<b>\$155,965</b>	<b>\$155,813</b>	<b>\$ (152)</b>	○	<b>\$510,934</b>	<b>\$523,607</b>	<b>100.0%</b>	<b>\$ 12,673</b>	

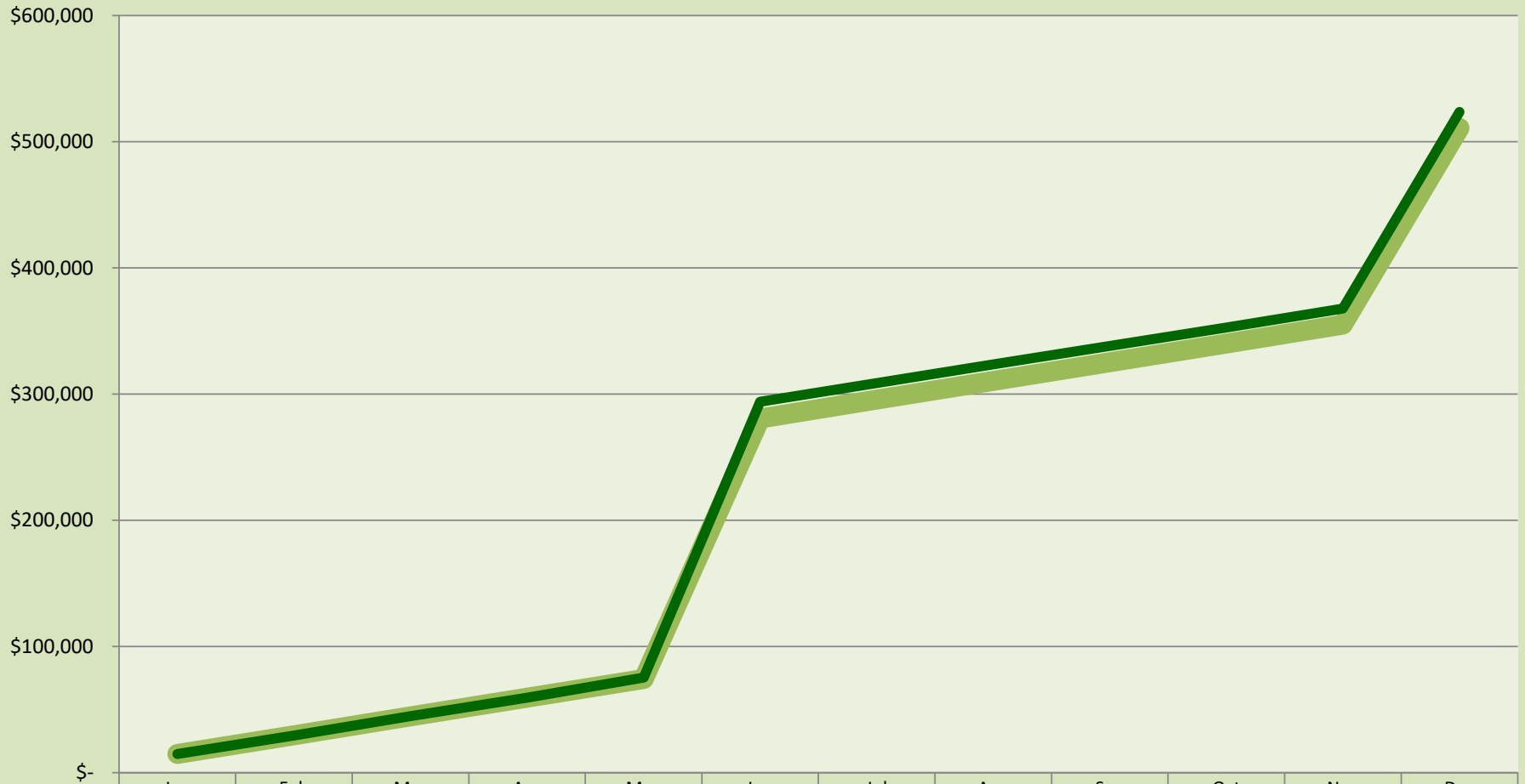
EXPENDITURES	December				Year-to-Date				green = favorable red = unfavorable
	Projected	Actual	Difference	√?	Projected	Actual	%	Difference	
Salary of Assistants	\$ 18,152	\$ 18,598	\$ 446	●	\$ 235,976	\$ 240,535	46.7%	\$ 4,559	
Salary of Librarian	\$ 3,710	\$ 3,710	\$ (0)	○	\$ 48,230	\$ 48,227	9.4%	\$ (3)	
Education Reimbursement	\$ 83	\$ -	\$ (83)	○	\$ 1,000	\$ -	0.0%	\$ (1,000)	
Employer's Contribution - Group	\$ 4,059	\$ 528	\$ (3,531)	●	\$ 39,003	\$ 33,980	6.6%	\$ (5,023)	
Employer's Contribution - PERF	\$ 1,509	\$ 1,499	\$ (10)	○	\$ 19,618	\$ 19,507	3.8%	\$ (111)	
Employer's Share - FICA	\$ 1,672	\$ 1,707	\$ 35	○	\$ 21,738	\$ 22,091	4.3%	\$ 353	
Unemployment Compensation	\$ 100	\$ -	\$ (100)	○	\$ 1,200	\$ -	0.0%	\$ (1,200)	
Office Supplies	\$ 200	\$ 193	\$ (7)	○	\$ 2,400	\$ 2,630	0.5%	\$ 230	
Operating Supplies	\$ 250	\$ 40	\$ (210)	○	\$ 3,000	\$ 2,112	0.4%	\$ (888)	
Other Supplies	\$ 150	\$ 175	\$ 25	○	\$ 1,800	\$ 2,055	0.4%	\$ 255	
Professional Services	\$ 125	\$ 3,717	\$ 3,592	●	\$ 9,120	\$ 15,671	3.0%	\$ 6,551	
Professional Services - Materials	\$ 25	\$ -	\$ (25)	○	\$ 5,595	\$ 4,177	0.8%	\$ (1,418)	
Legal Services	\$ 83	\$ -	\$ (83)	○	\$ 1,000	\$ 1,344	0.3%	\$ 344	
Communication & Transportation	\$ 25	\$ 59	\$ 34	○	\$ 600	\$ 387	0.1%	\$ (213)	
Postage	\$ 20	\$ 147	\$ 127	○	\$ 240	\$ 365	0.1%	\$ 125	
Professional Meetings	\$ 50	\$ -	\$ (50)	○	\$ 600	\$ 51	0.0%	\$ (549)	
Telephone and Internet	\$ 833	\$ 1,451	\$ 618	●	\$ 3,834	\$ 4,371	0.8%	\$ 537	
Travel Expense	\$ 125	\$ 52	\$ (73)	○	\$ 1,500	\$ 804	0.2%	\$ (696)	
Advertising Public Notices	\$ 10	\$ -	\$ (10)	○	\$ 120	\$ 68	0.0%	\$ (52)	
Insurance	\$ -	\$ -	\$ -	○	\$ 9,800	\$ 10,408	2.0%	\$ 608	
Official Bonds	\$ 100	\$ -	\$ (100)	○	\$ 1,900	\$ 1,881	0.4%	\$ (19)	
Electricity	\$ 1,562	\$ 1,385	\$ (177)	○	\$ 17,333	\$ 22,134	4.3%	\$ 4,800	
Gas	\$ 781	\$ 590	\$ (191)	○	\$ 8,667	\$ 4,487	0.9%	\$ (4,180)	
Waste Disposal	\$ 110	\$ -	\$ (110)	○	\$ 1,320	\$ 1,230	0.2%	\$ (90)	
Water	\$ 315	\$ 293	\$ (22)	○	\$ 3,780	\$ 3,539	0.7%	\$ (241)	
R&M Building & Structures	\$ 1,995	\$ 5,927	\$ 3,932	●	\$ 28,667	\$ 27,198	5.3%	\$ (1,469)	
R&M Equipment	\$ 50	\$ -	\$ (50)	○	\$ 600	\$ 507	0.1%	\$ (93)	
Rentals	\$ 5	\$ -	\$ (5)	○	\$ 60	\$ 40	0.0%	\$ (20)	
Dues	\$ -	\$ 306	\$ 306	●	\$ 685	\$ 865	0.2%	\$ 180	
Transfer to LIRF	\$ -	\$ -	\$ -	○	\$ -	\$ -	0.0%	\$ -	
Furniture and Equipment	\$ 400	\$ 390	\$ (10)	○	\$ 4,800	\$ 3,967	0.8%	\$ (833)	
Books	\$ 1,750	\$ 2,591	\$ 841	●	\$ 21,000	\$ 20,928	4.1%	\$ (72)	
Nonprinted Materials	\$ 1,110	\$ 1,264	\$ 154	○	\$ 13,320	\$ 15,152	2.9%	\$ 1,832	
Periodicals and Newspapers	\$ 100	\$ 457	\$ 357	●	\$ 4,300	\$ 4,380	0.9%	\$ 80	
<b>TOTALS</b>	<b>\$ 39,460</b>	<b>\$ 45,077</b>	<b>\$ 5,617</b>	●	<b>\$512,806</b>	<b>\$515,091</b>	<b>100.0%</b>	<b>\$ 2,285</b>	

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)

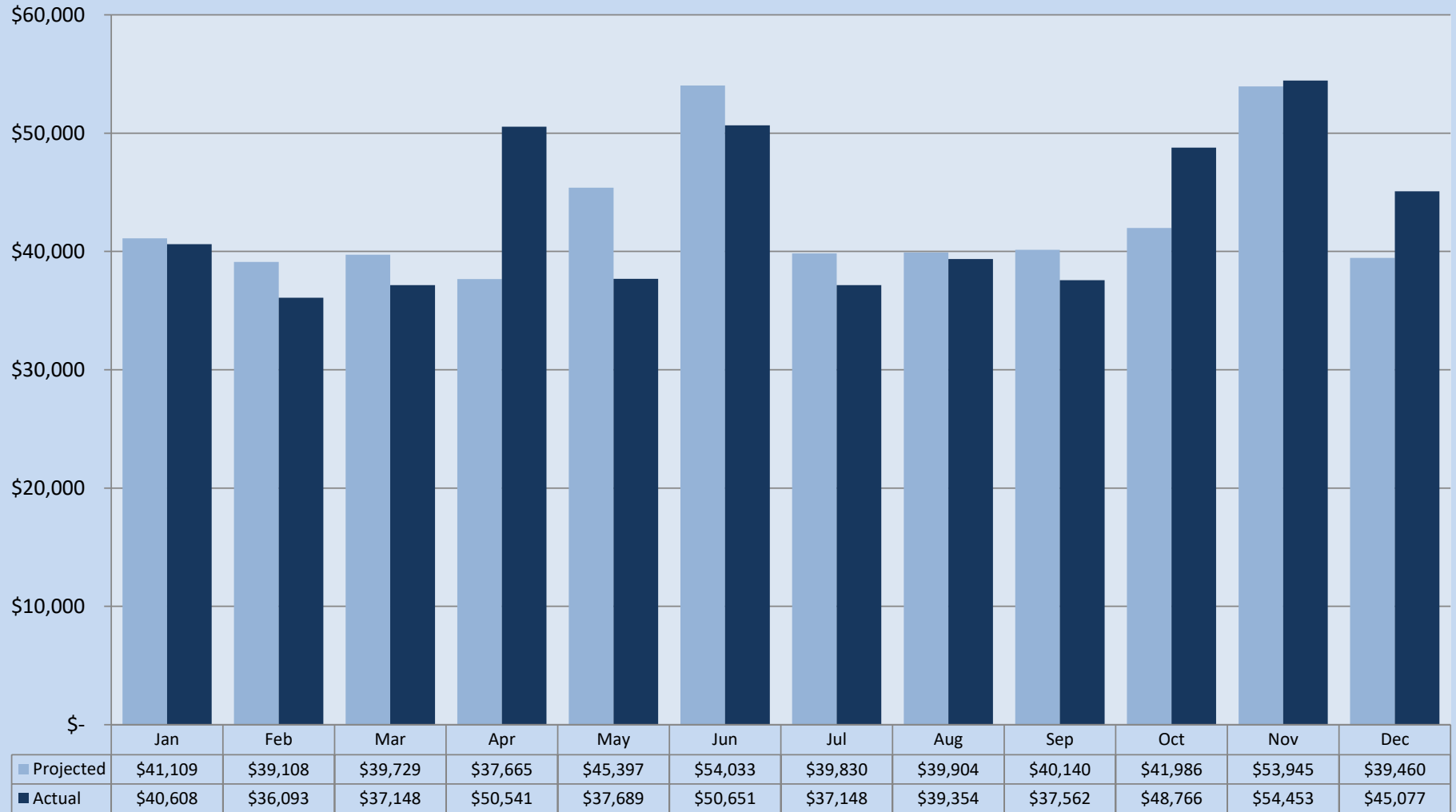


# 2017 Projected vs Actual Receipts (Operating Fund Running Totals)



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	\$338,225	\$352,810	\$367,794	\$523,607

## 2017 Projected vs Actual Expenditures (Operating Fund)

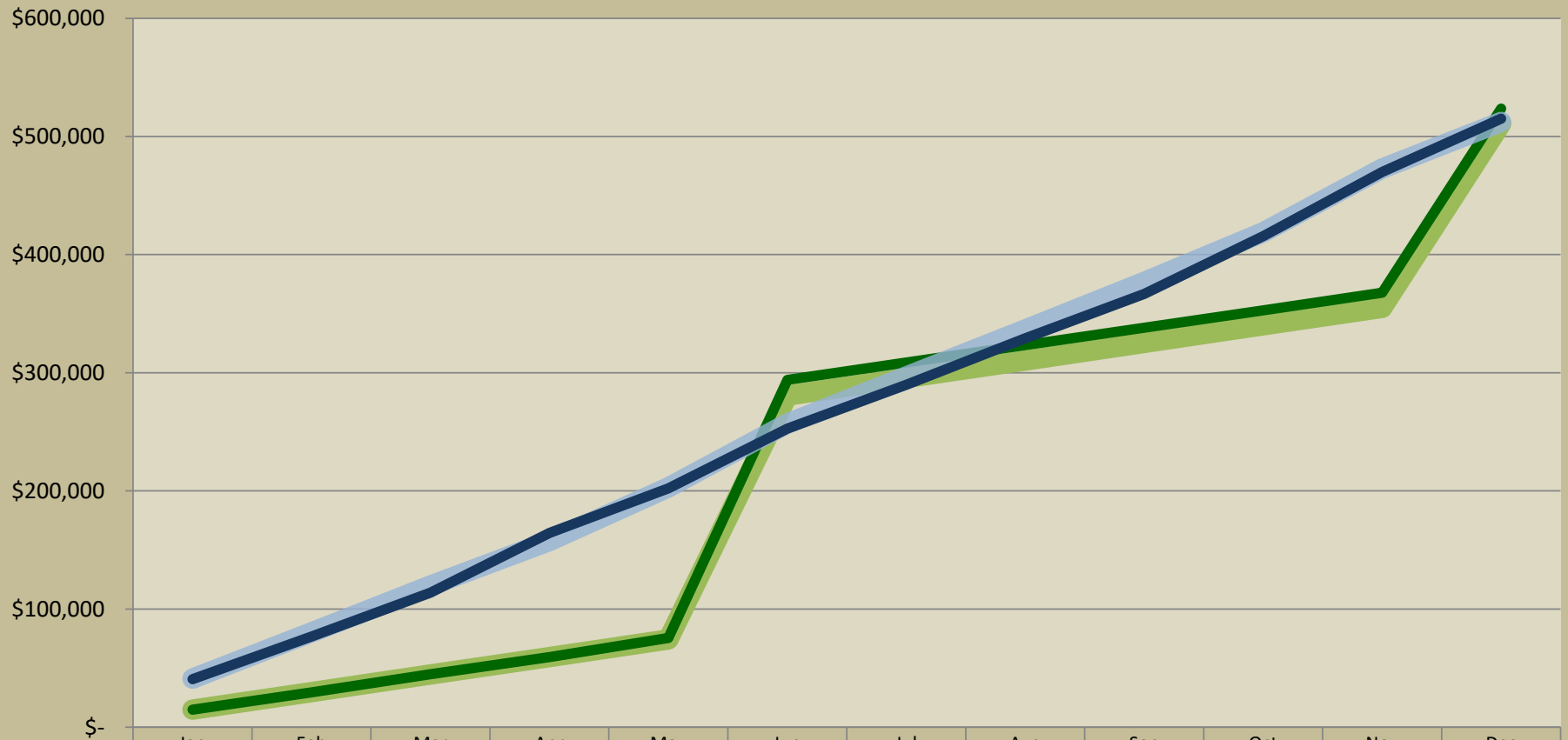


## 2017 Projected vs Actual Expenditures (Operating Fund Running Totals)



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	\$366,794	\$415,561	\$470,014	\$515,091

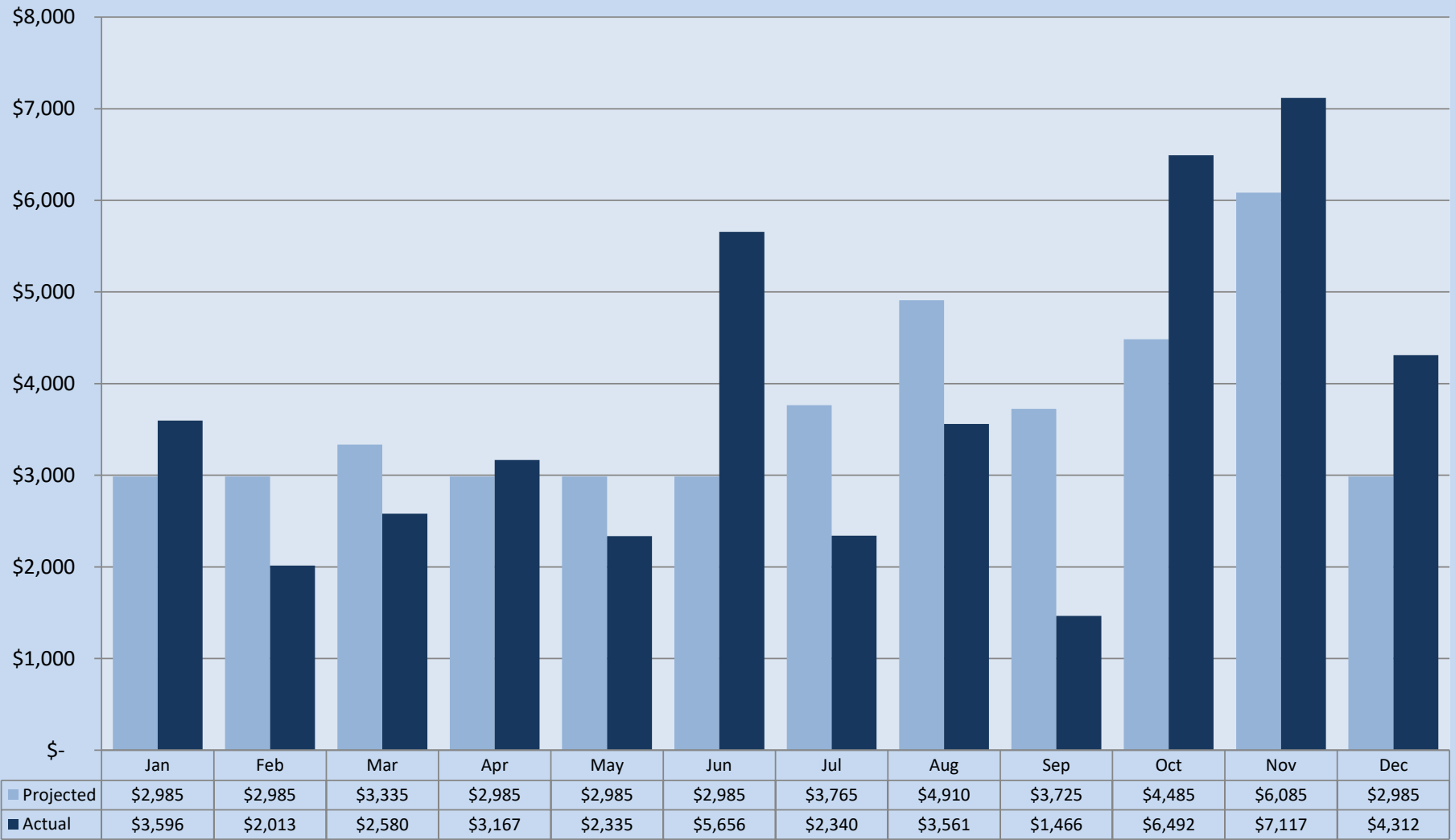
## 2017 Actual Receipts vs Expenditures (Operating Fund Running Totals)



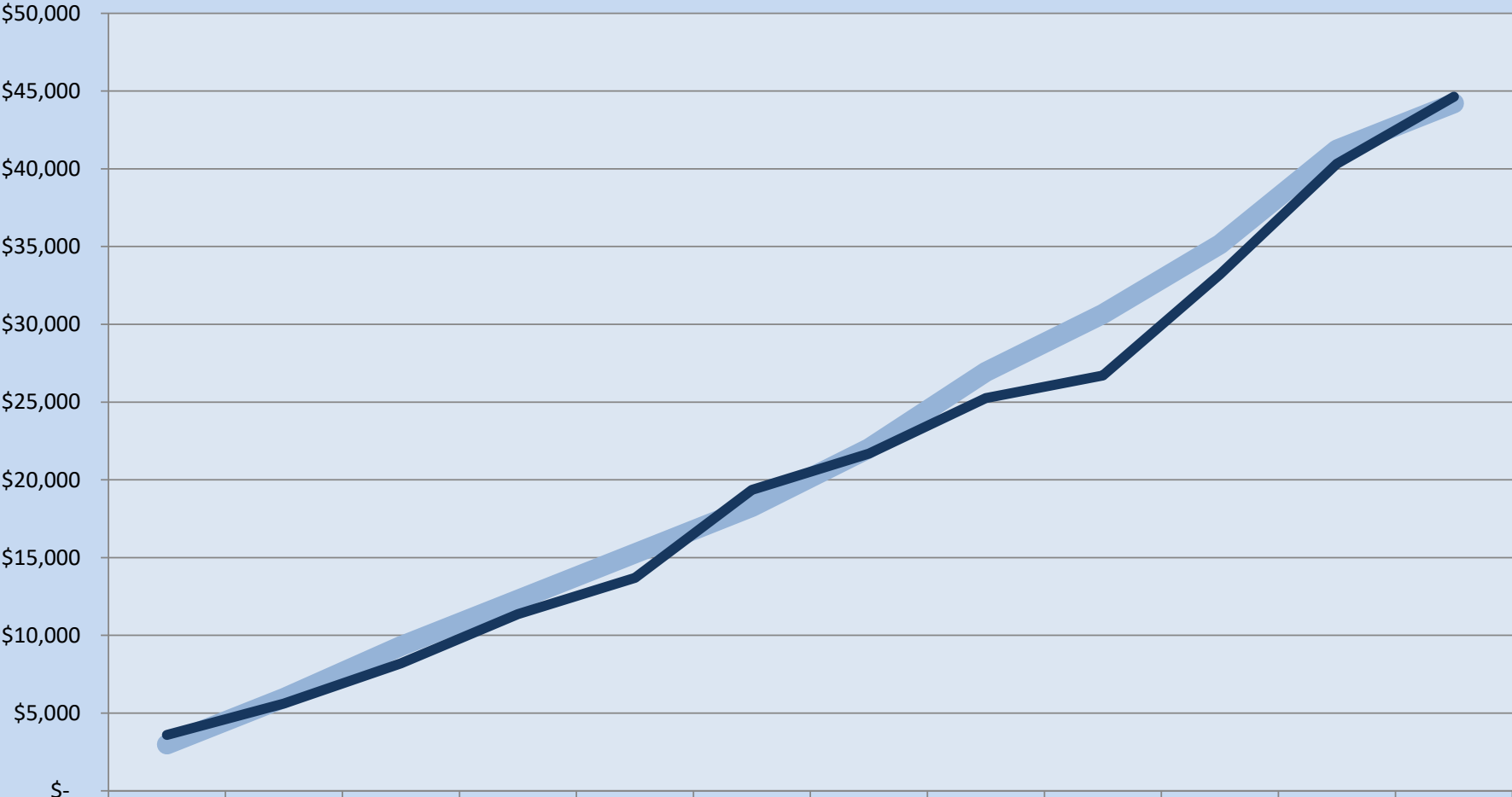
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Proj Rcpts	\$14,848	\$29,697	\$44,545	\$59,393	\$74,242	\$280,728	\$295,576	\$310,424	\$325,273	\$340,121	\$354,969	\$510,934
Rcpts	\$14,807	\$29,439	\$44,863	\$59,361	\$75,399	\$293,934	\$308,737	\$323,485	\$338,225	\$352,810	\$367,794	\$523,607
Proj Exp	\$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	\$366,794	\$415,561	\$470,014	\$515,091



## 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	\$26,715	\$33,208	\$40,325	\$44,638