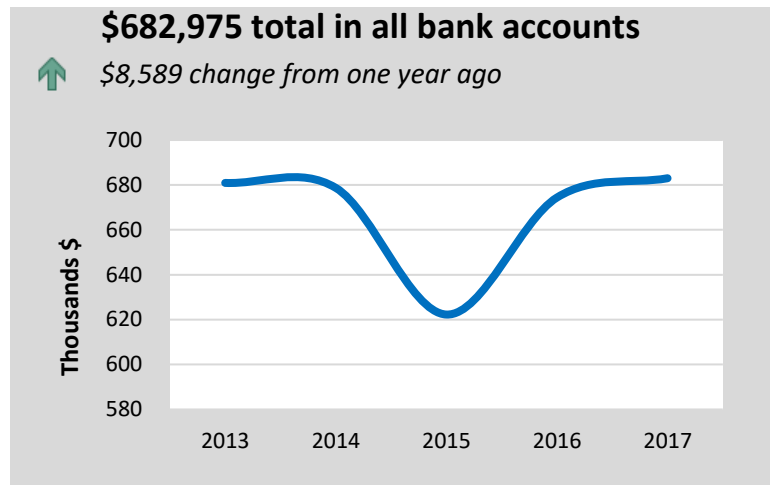


How much money does the library have in the bank?

How does it compare with prior years?

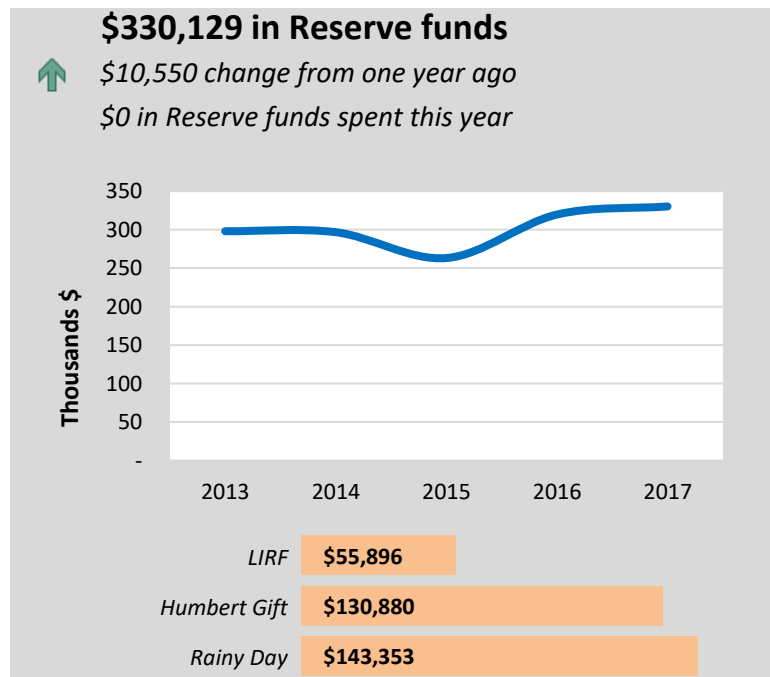


How much money is in the library's reserve funds?

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

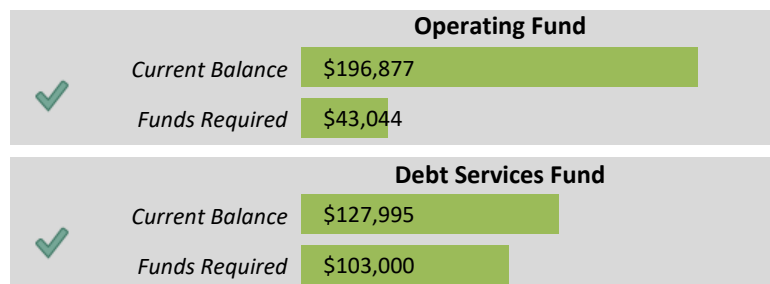
These funds are very difficult to replenish. New monies are typically from Operating Fund transfers and interest.

Which funds are available for reserve spending?

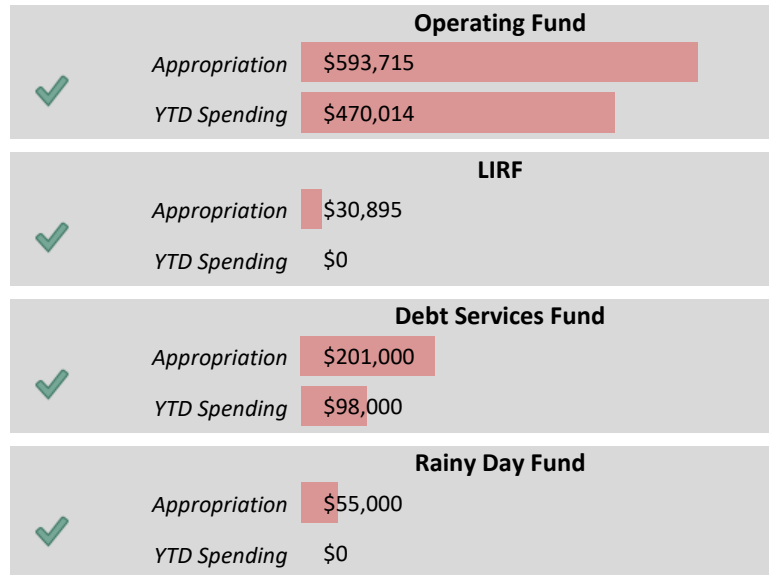


Are there adequate monies in the Operating and Debt Services Funds until the next property tax distribution?

Typically occurs in June and December

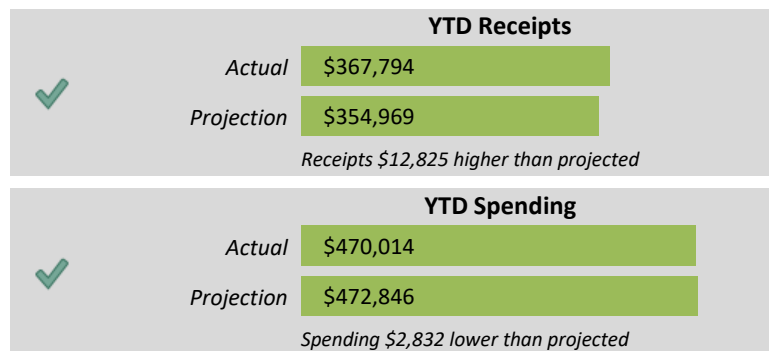


Is spending within the DLGF approved appropriations?



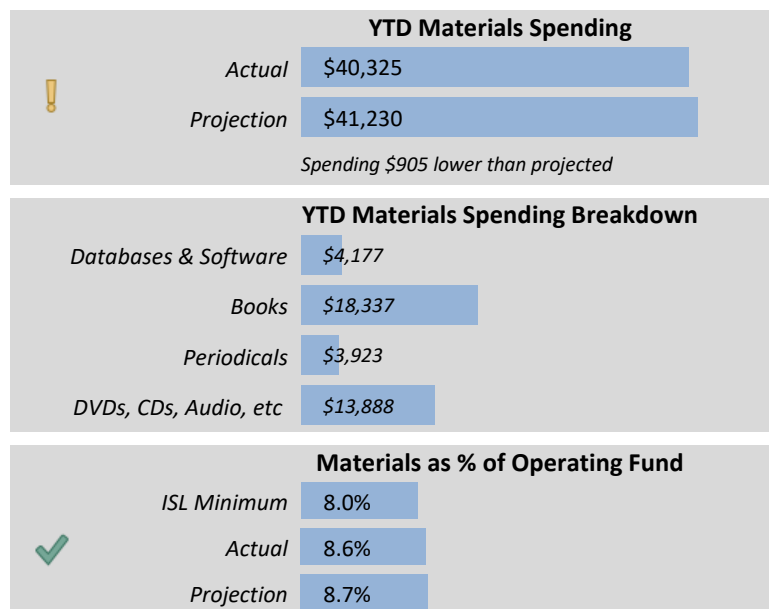
Operating Fund Projections

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

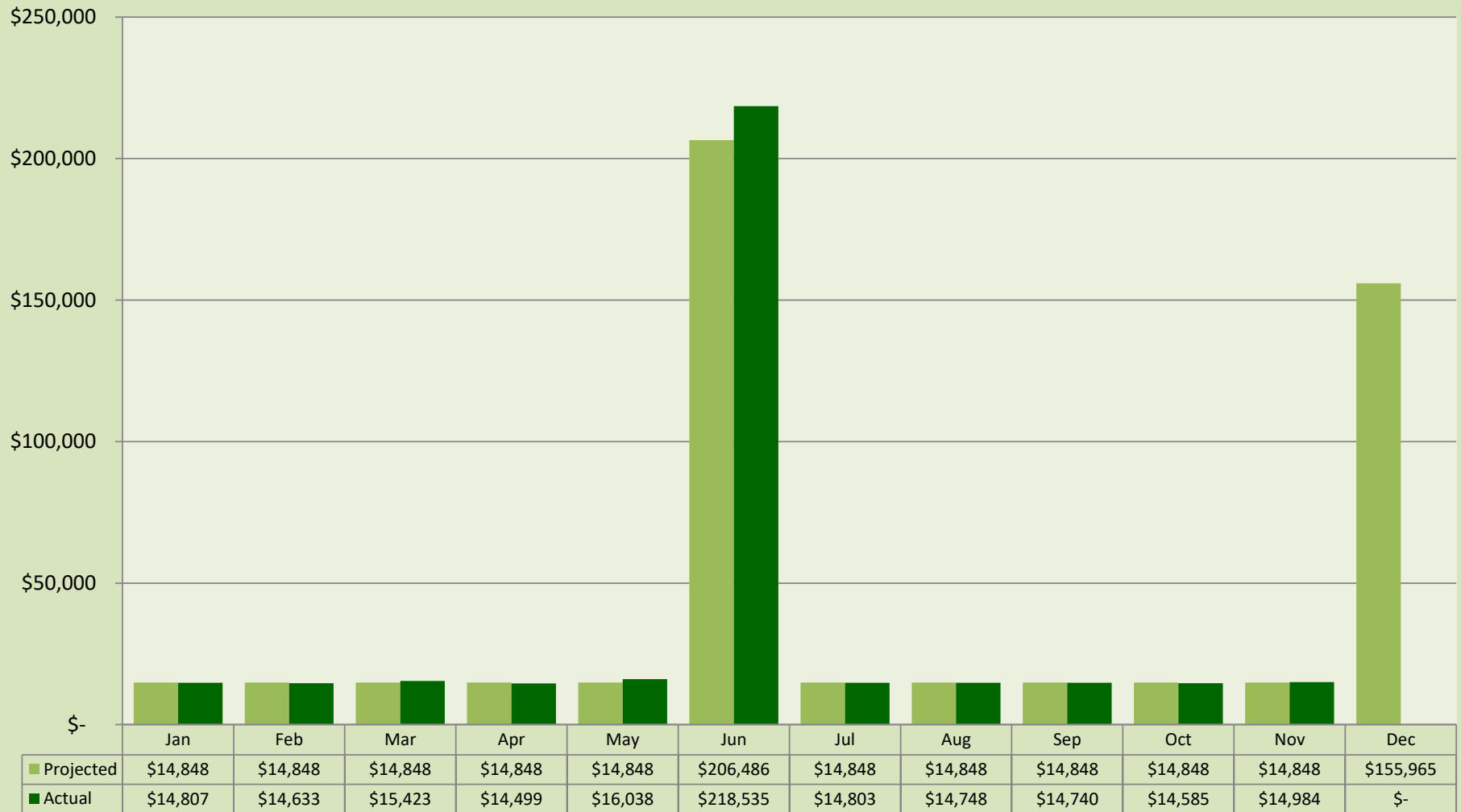
November 2017

RECEIPTS	November				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	53.7%	\$ 10,849	■
Financial Institution Tax	\$ -	\$ -	\$ -	■	\$ 31	\$ 33	0.0%	\$ 2	
Auto & Aircraft Excise Tax	\$ -	\$ -	\$ -	■	\$ 4,290	\$ 6,342	1.7%	\$ 2,052	■
Local Income Tax (LIT)	\$ 14,033	\$ 14,033	\$ -	■	\$ 154,367	\$ 154,367	42.0%	\$ -	
CVET	\$ -	\$ -	\$ -	■	\$ 721	\$ 698	0.2%	\$ (22)	
Fines and Fees	\$ 550	\$ 687	\$ 137	■	\$ 6,050	\$ 4,733	1.3%	\$ (1,317)	■
Photocopy Fees	\$ 165	\$ 232	\$ 67	■	\$ 1,815	\$ 2,282	0.6%	\$ 467	■
Interest on Investments	\$ 100	\$ 32	\$ (68)	■	\$ 1,100	\$ 537	0.1%	\$ (563)	■
Reimbursements	\$ -	\$ -	\$ -	■	\$ -	\$ 1,340	0.4%	\$ 1,340	■
Refunds	\$ -	\$ -	\$ -	■	\$ -	\$ 17	0.0%	\$ 17	
Misc Receipts	\$ -	\$ -	\$ -	■	\$ -	\$ -	0.0%	\$ -	
TOTALS	\$ 14,848	\$ 14,984	\$ 136	■	\$354,969	\$367,794	100.0%	\$ 12,825	●

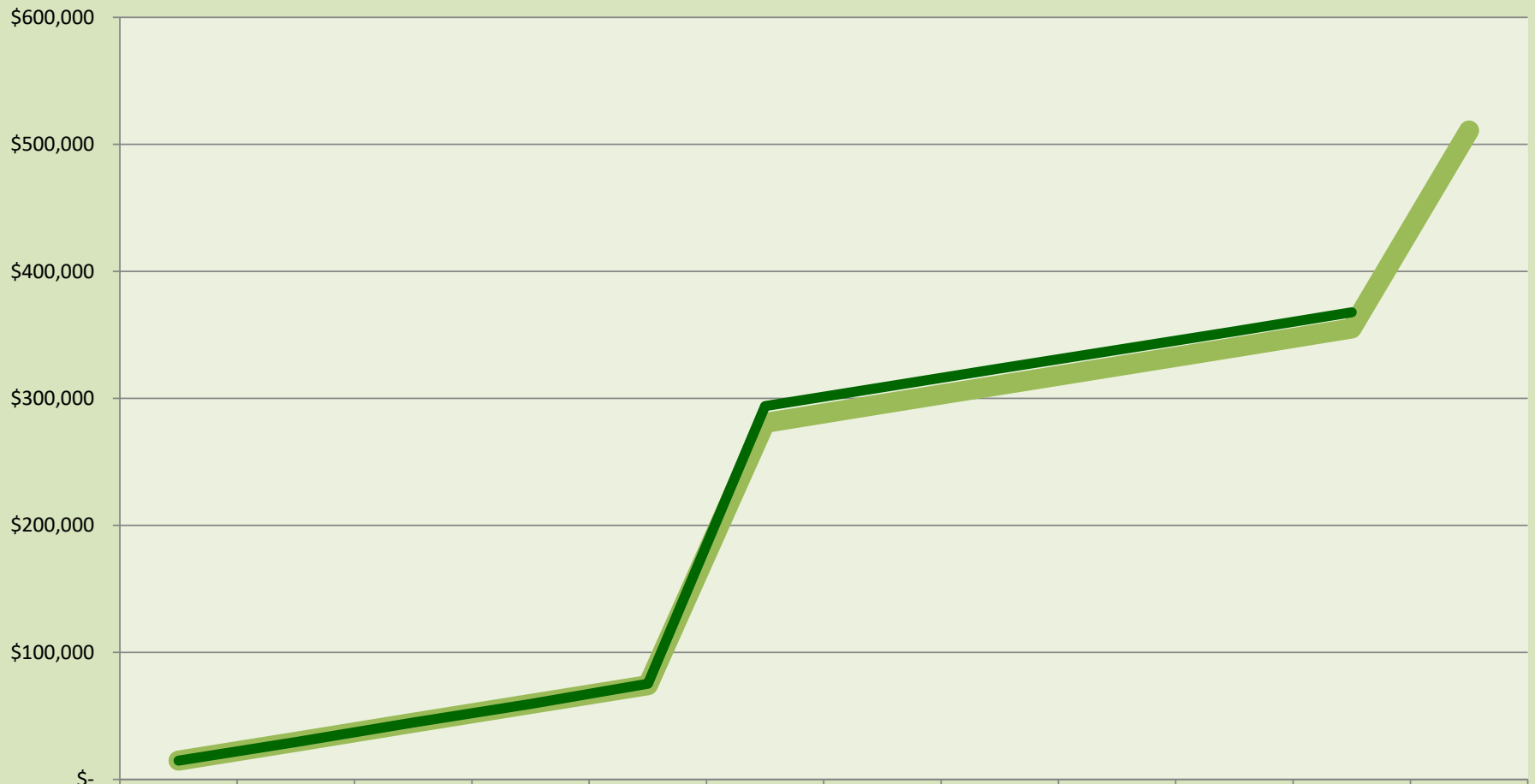
EXPENDITURES	November				Year-to-Date				green = favorable red = unfavorable
	Projected	Actual	Difference	√?	Projected	Actual	%	Difference	
Salary of Assistants	\$ 27,228	\$ 27,865	\$ 637	●	\$ 217,824	\$ 221,937	47.2%	\$ 4,113	■
Salary of Librarian	\$ 5,565	\$ 5,565	\$ (0)	■	\$ 44,520	\$ 44,517	9.5%	\$ (3)	
Education Reimbursement	\$ 83	\$ -	\$ (83)	■	\$ 917	\$ -	0.0%	\$ (917)	■
Employer's Contribution - Group	\$ 3,294	\$ 3,028	\$ (266)	●	\$ 34,944	\$ 33,452	7.1%	\$ (1,492)	■
Employer's Contribution - PERF	\$ 2,264	\$ 2,248	\$ (16)	■	\$ 18,109	\$ 18,008	3.8%	\$ (101)	
Employer's Share - FICA	\$ 2,509	\$ 2,557	\$ 48	■	\$ 20,066	\$ 20,384	4.3%	\$ 318	■
Unemployment Compensation	\$ 100	\$ -	\$ (100)	■	\$ 1,100	\$ -	0.0%	\$ (1,100)	■
Office Supplies	\$ 200	\$ 193	\$ (7)	■	\$ 2,200	\$ 2,437	0.5%	\$ 237	■
Operating Supplies	\$ 250	\$ 355	\$ 105	■	\$ 2,750	\$ 2,072	0.4%	\$ (678)	■
Other Supplies	\$ 150	\$ 364	\$ 214	■	\$ 1,650	\$ 1,880	0.4%	\$ 230	■
Professional Services	\$ 125	\$ 48	\$ (77)	■	\$ 8,995	\$ 11,955	2.5%	\$ 2,960	■
Professional Services - Materials	\$ 25	\$ -	\$ (25)	■	\$ 5,570	\$ 4,177	0.9%	\$ (1,393)	■
Legal Services	\$ 83	\$ 378	\$ 295	●	\$ 917	\$ 1,344	0.3%	\$ 427	■
Communication & Transportation	\$ 25	\$ 28	\$ 3	■	\$ 575	\$ 328	0.1%	\$ (247)	■
Postage	\$ 20	\$ -	\$ (20)	■	\$ 220	\$ 218	0.0%	\$ (2)	
Professional Meetings	\$ 50	\$ 15	\$ (35)	■	\$ 550	\$ 51	0.0%	\$ (499)	■
Telephone and Internet	\$ 801	\$ 816	\$ 15	■	\$ 3,001	\$ 2,920	0.6%	\$ (81)	
Travel Expense	\$ 125	\$ 186	\$ 61	■	\$ 1,375	\$ 752	0.2%	\$ (623)	■
Advertising Public Notices	\$ 10	\$ -	\$ (10)	■	\$ 110	\$ 68	0.0%	\$ (42)	
Insurance	\$ -	\$ -	\$ -	■	\$ 9,800	\$ 10,408	2.2%	\$ 608	■
Official Bonds	\$ -	\$ -	\$ -	■	\$ 1,800	\$ 1,881	0.4%	\$ 81	
Electricity	\$ 1,211	\$ 1,517	\$ 305	●	\$ 15,771	\$ 20,749	4.4%	\$ 4,978	■
Gas	\$ 606	\$ 309	\$ (296)	●	\$ 7,886	\$ 3,897	0.8%	\$ (3,989)	■
Waste Disposal	\$ 110	\$ 116	\$ 6	■	\$ 1,210	\$ 1,230	0.3%	\$ 20	
Water	\$ 315	\$ 293	\$ (22)	■	\$ 3,465	\$ 3,246	0.7%	\$ (220)	■
R&M Building & Structures	\$ 1,960	\$ 1,080	\$ (880)	●	\$ 26,672	\$ 21,271	4.5%	\$ (5,401)	■
R&M Equipment	\$ 50	\$ 25	\$ (25)	■	\$ 550	\$ 507	0.1%	\$ (43)	
Rentals	\$ 5	\$ -	\$ (5)	■	\$ 55	\$ 40	0.0%	\$ (15)	
Dues	\$ 320	\$ -	\$ (320)	●	\$ 685	\$ 559	0.1%	\$ (126)	■
Transfer to LIRF	\$ -	\$ -	\$ -	■	\$ -	\$ -	0.0%	\$ -	
Furniture and Equipment	\$ 400	\$ 349	\$ (51)	■	\$ 4,400	\$ 3,578	0.8%	\$ (822)	■
Books	\$ 1,750	\$ 2,331	\$ 581	●	\$ 19,250	\$ 18,337	3.9%	\$ (913)	■
Nonprinted Materials	\$ 1,110	\$ 1,936	\$ 826	●	\$ 12,210	\$ 13,888	3.0%	\$ 1,678	■
Periodicals and Newspapers	\$ 3,200	\$ 2,850	\$ (350)	●	\$ 4,200	\$ 3,923	0.8%	\$ (277)	■
TOTALS	\$ 53,945	\$ 54,453	\$ 508	●	\$473,346	\$470,014	100.0%	\$ (3,332)	●

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)

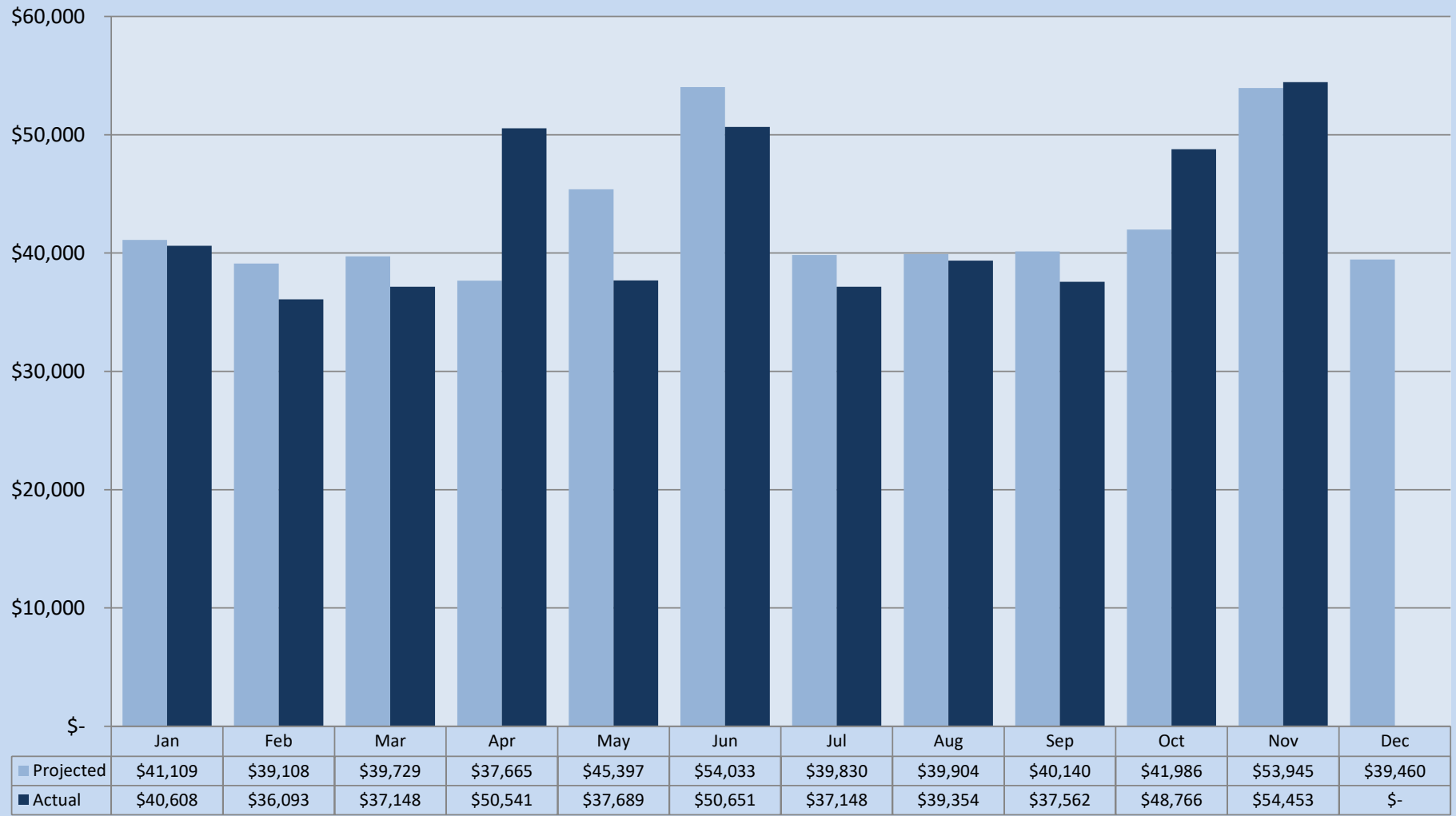


2017 Projected vs Actual Receipts (Operating Fund Running Totals)



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

2017 Projected vs Actual Expenditures (Operating Fund)

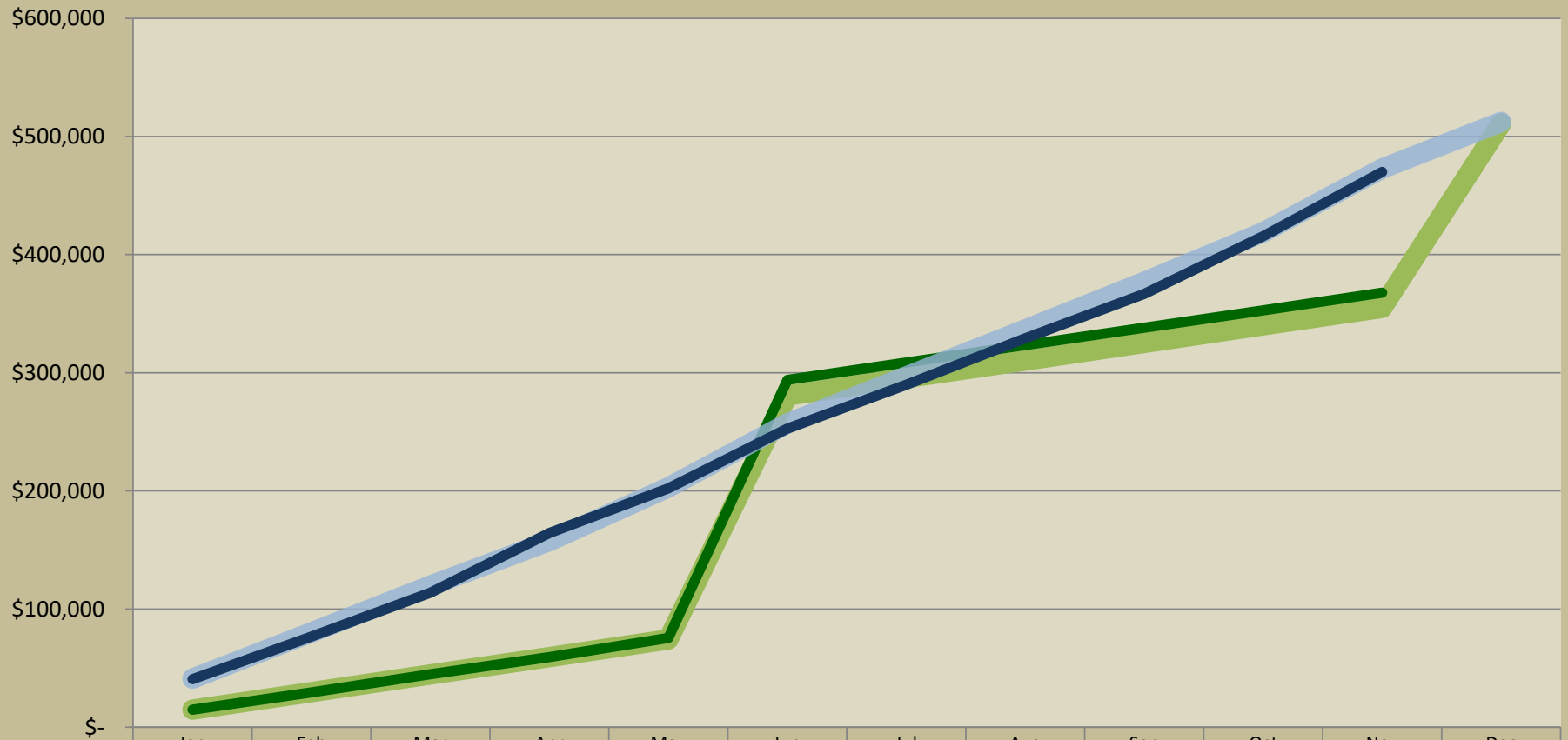


2017 Projected vs Actual Expenditures (Operating Fund Running Totals)



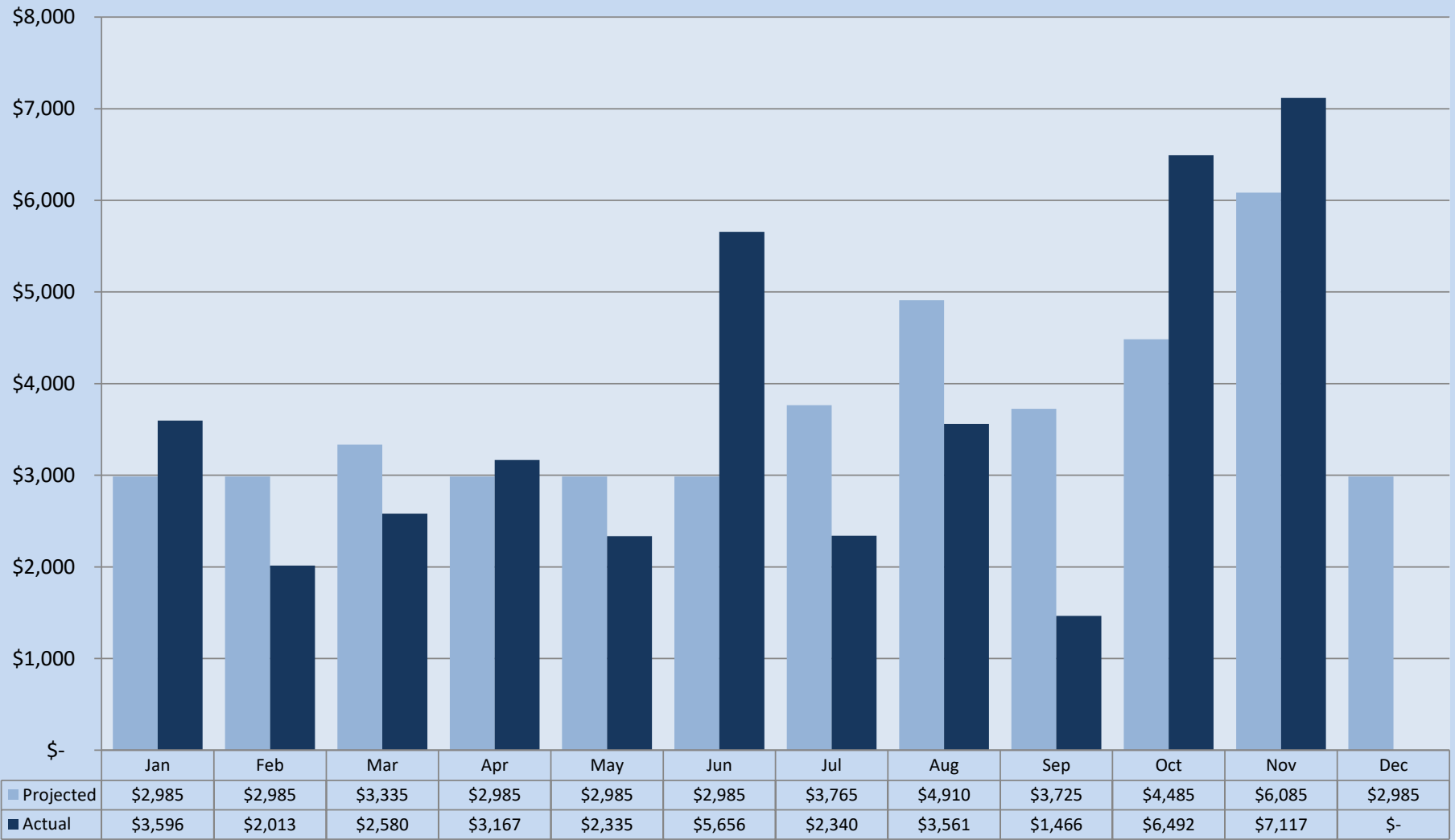
Projected	\$41,109	\$80,217	\$119,946	\$157,611	\$203,008	\$257,042	\$296,872	\$336,775	\$376,915	\$418,901	\$472,846	\$512,306
Actual	\$40,608	\$76,701	\$113,849	\$164,390	\$202,079	\$252,731	\$289,878	\$329,232	\$366,794	\$415,561	\$470,014	

2017 Actual Receipts vs Expenditures (Operating Fund Running Totals)

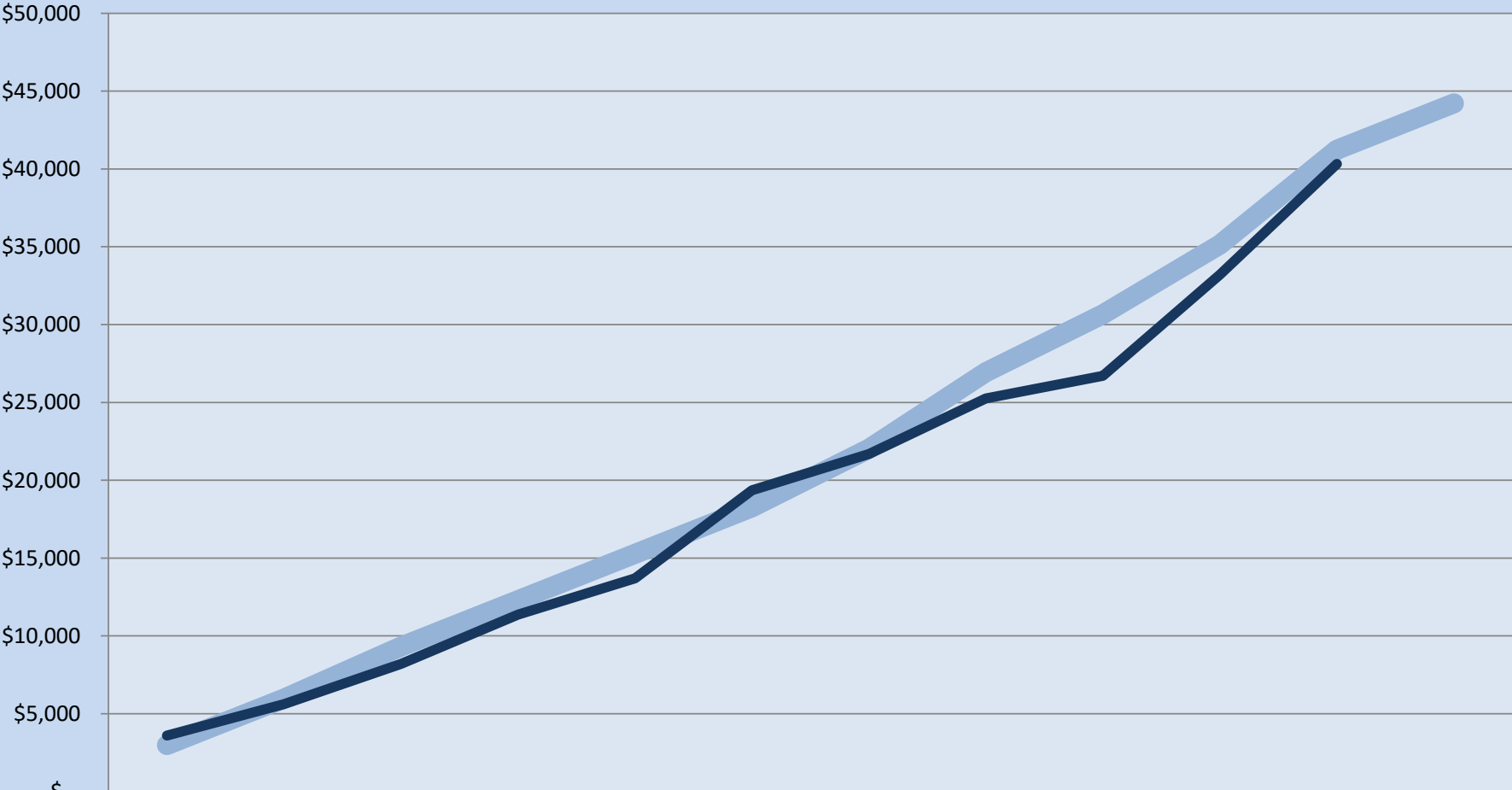


	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Proj Rcpts	\$14,848	\$29,697	\$44,545	\$59,393	\$74,242	\$280,728	\$295,576	\$310,424	\$325,273	\$340,121	\$354,969	\$510,934
Rcpts	\$14,807	\$29,439	\$44,863	\$59,361	\$75,399	\$293,934	\$308,737	\$323,485	\$338,225	\$352,810	\$367,794	
Proj Exp	\$41,109	\$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	

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	