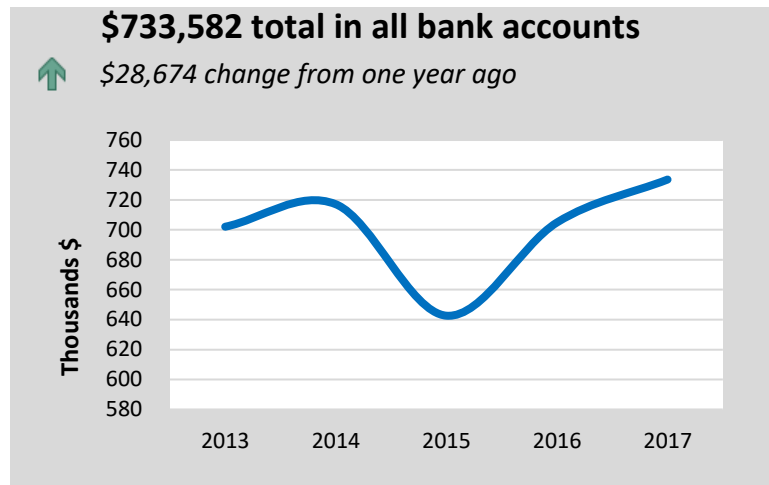


## How much money does the library have in the bank?

*How does it compare with prior years?*

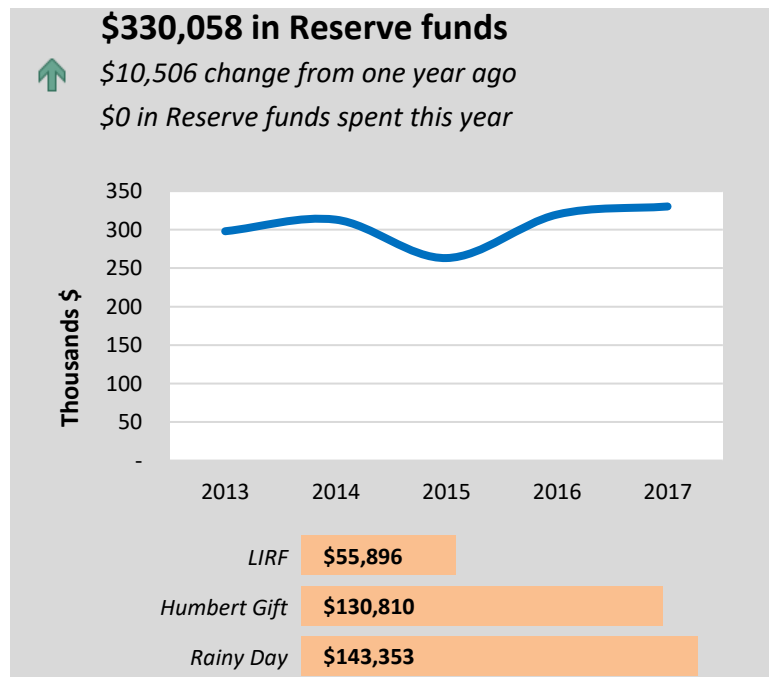


## How much money is in the library's reserve funds?

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

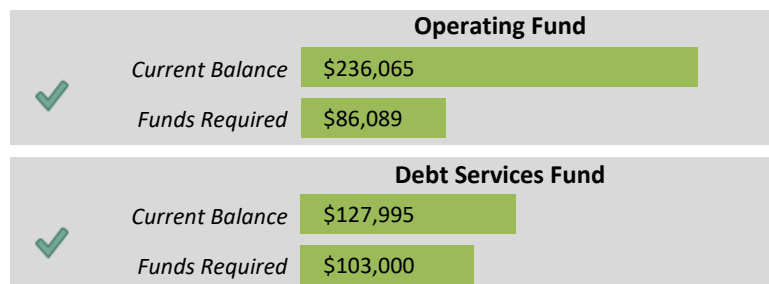
*These funds are very difficult to replenish. New monies are typically from Operating Fund transfers and interest.*

*Which funds are available for reserve spending?*

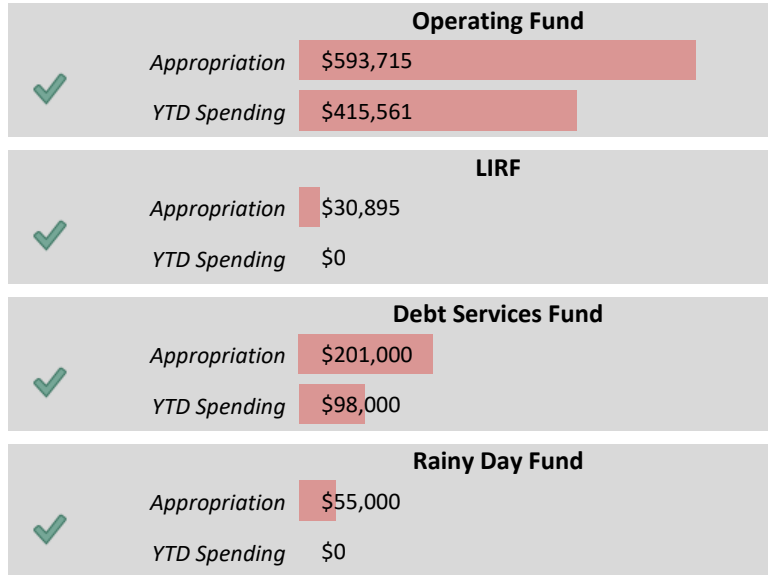


## Are there adequate monies in the Operating and Debt Services Funds until the next property tax distribution?

*Typically occurs in June and December*

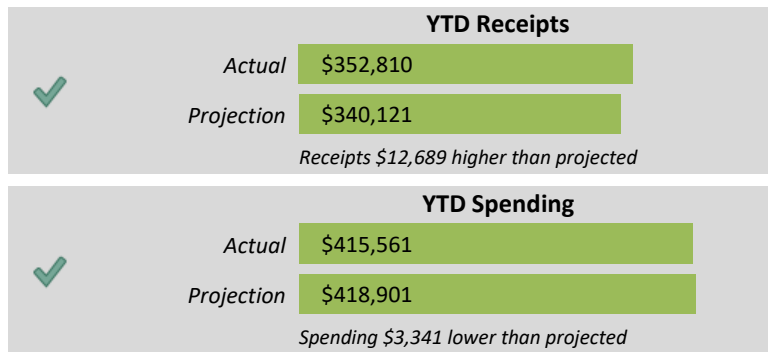


## Is spending within the DLGF approved appropriations?



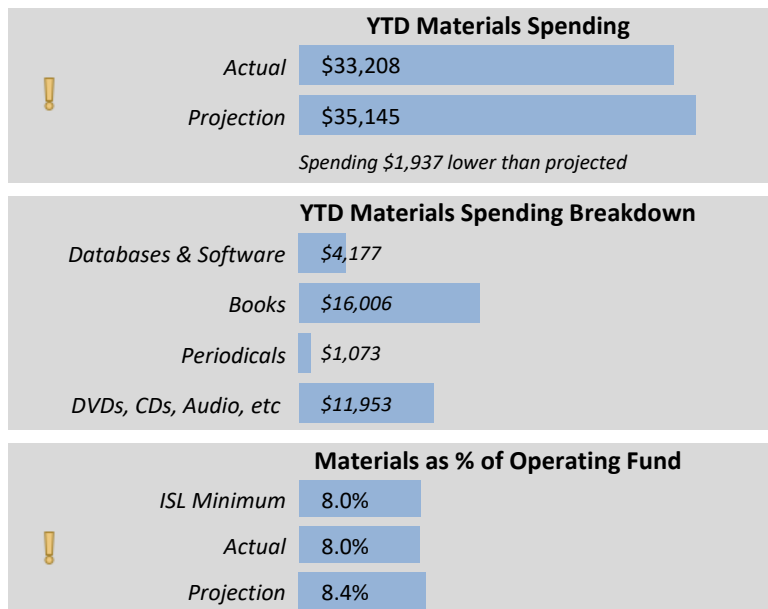
## Operating Fund Projections

*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

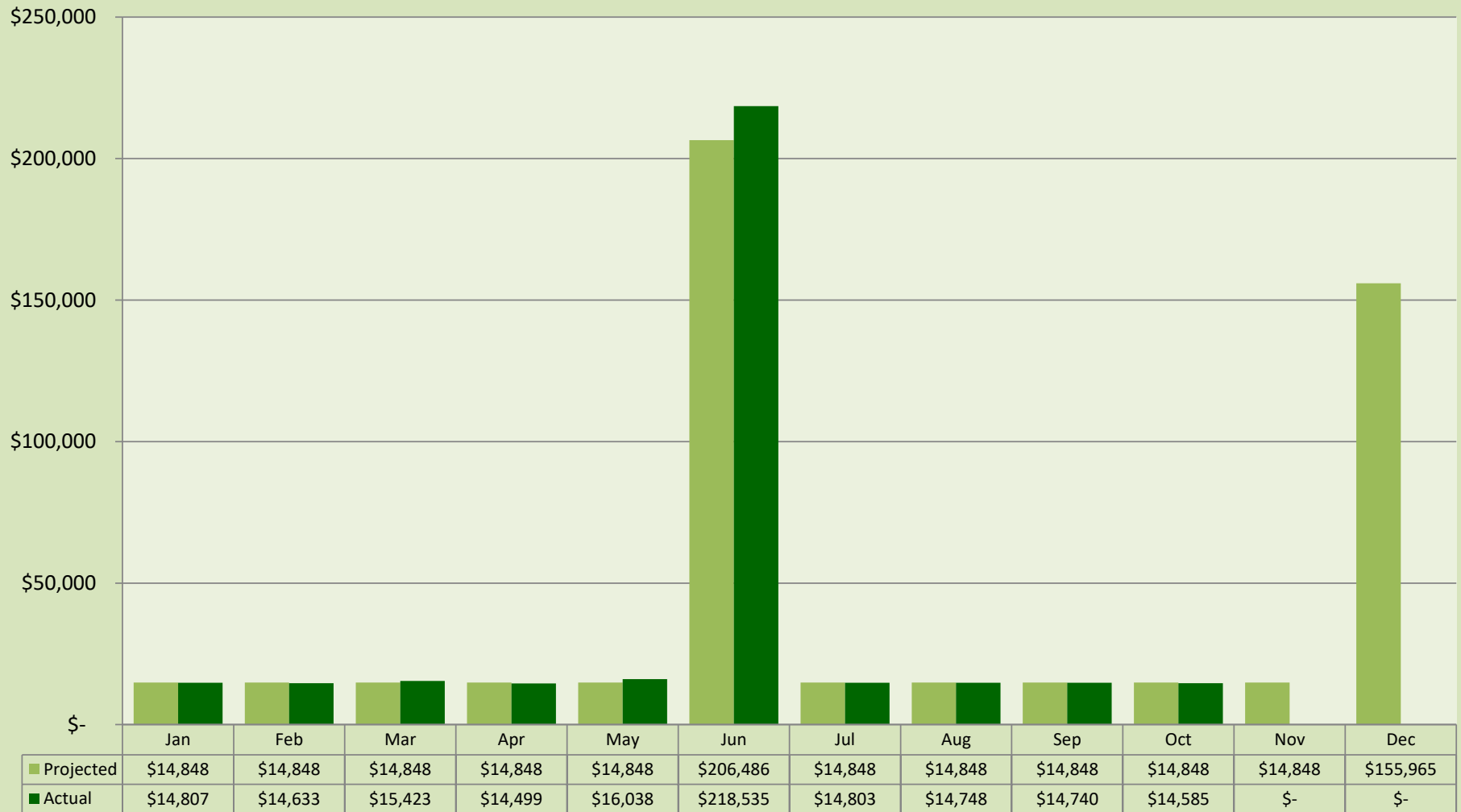
October 2017

RECEIPTS	October				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	56.0%	\$ 10,849	■
Financial Institution Tax	\$ -	\$ -	\$ -	■	\$ 31	\$ 33	0.0%	\$ 2	
Auto & Aircraft Excise Tax	\$ -	\$ -	\$ -	■	\$ 4,290	\$ 6,342	1.8%	\$ 2,052	■
Local Income Tax (LIT)	\$ 14,033	\$ 14,033	\$ -	■	\$ 140,333	\$ 140,333	39.8%	\$ -	
CVET	\$ -	\$ -	\$ -	■	\$ 721	\$ 698	0.2%	\$ (22)	■
Fines and Fees	\$ 550	\$ 323	\$ (227)	■	\$ 5,500	\$ 4,046	1.1%	\$ (1,454)	■
Photocopy Fees	\$ 165	\$ 201	\$ 36	■	\$ 1,650	\$ 2,050	0.6%	\$ 400	■
Interest on Investments	\$ 100	\$ 28	\$ (72)	■	\$ 1,000	\$ 506	0.1%	\$ (494)	■
Reimbursements	\$ -	\$ -	\$ -	■	\$ -	\$ 1,340	0.4%	\$ 1,340	■
Refunds	\$ -	\$ -	\$ -	■	\$ -	\$ 17	0.0%	\$ 17	■
Misc Receipts	\$ -	\$ -	\$ -	■	\$ -	\$ -	0.0%	\$ -	
<b>TOTALS</b>	<b>\$ 14,848</b>	<b>\$ 14,585</b>	<b>\$ (263)</b>	●	<b>\$340,121</b>	<b>\$352,810</b>	<b>100.0%</b>	<b>\$ 12,689</b>	●

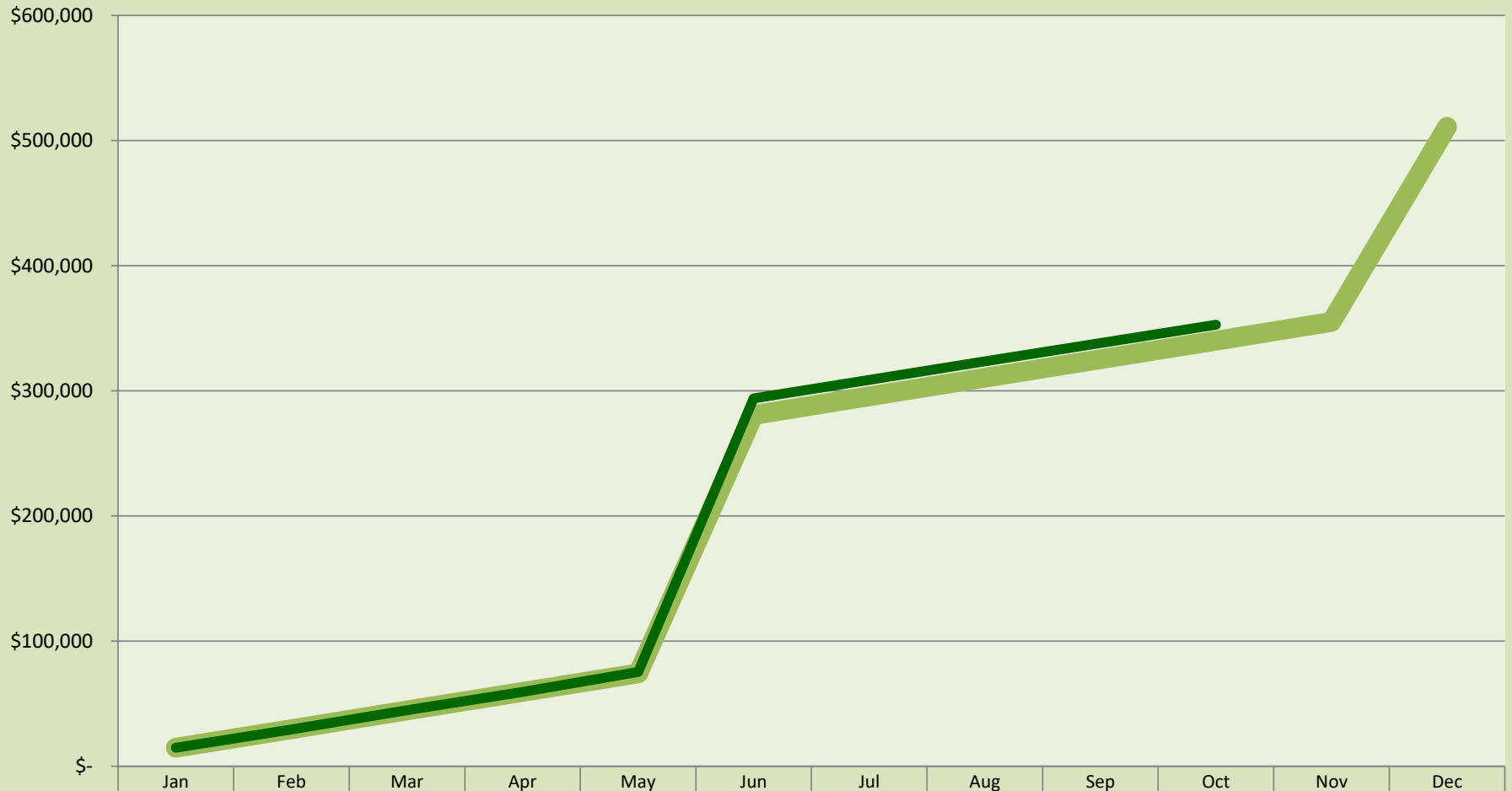
EXPENDITURES	October				Year-to-Date				green = favorable red = unfavorable
	Projected	Actual	Difference	√?	Projected	Actual	%	Difference	
Salary of Assistants	\$ 18,152	\$ 18,917	\$ 765	●	\$ 190,596	\$ 194,072	46.7%	\$ 3,476	■
Salary of Librarian	\$ 3,710	\$ 3,710	\$ (0)	■	\$ 38,955	\$ 38,953	9.4%	\$ (2)	
Education Reimbursement	\$ 83	\$ -	\$ (83)	■	\$ 833	\$ -	0.0%	\$ (833)	■
Employer's Contribution - Group	\$ 3,294	\$ 3,028	\$ (266)	●	\$ 31,650	\$ 30,424	7.3%	\$ (1,226)	■
Employer's Contribution - PERF	\$ 1,509	\$ 1,499	\$ (10)	■	\$ 15,845	\$ 15,760	3.8%	\$ (85)	■
Employer's Share - FICA	\$ 1,672	\$ 1,731	\$ 59	■	\$ 17,557	\$ 17,827	4.3%	\$ 270	■
Unemployment Compensation	\$ 100	\$ -	\$ (100)	■	\$ 1,000	\$ -	0.0%	\$ (1,000)	■
Office Supplies	\$ 200	\$ 524	\$ 324	●	\$ 2,000	\$ 2,244	0.5%	\$ 244	■
Operating Supplies	\$ 250	\$ 287	\$ 37	■	\$ 2,500	\$ 1,717	0.4%	\$ (783)	■
Other Supplies	\$ 150	\$ 552	\$ 402	●	\$ 1,500	\$ 1,516	0.4%	\$ 16	
Professional Services	\$ 3,290	\$ 4,011	\$ 721	●	\$ 8,870	\$ 11,907	2.9%	\$ 3,037	■
Professional Services - Materials	\$ 1,525	\$ 1,180	\$ (345)	●	\$ 5,545	\$ 4,177	1.0%	\$ (1,368)	■
Legal Services	\$ 83	\$ -	\$ (83)	■	\$ 833	\$ 966	0.2%	\$ 133	■
Communication & Transportation	\$ 25	\$ (122)	\$ (147)	■	\$ 550	\$ 300	0.1%	\$ (250)	■
Postage	\$ 20	\$ 30	\$ 10	■	\$ 200	\$ 218	0.1%	\$ 18	
Professional Meetings	\$ 50	\$ 36	\$ (14)	■	\$ 500	\$ 36	0.0%	\$ (464)	■
Telephone and Internet	\$ 220	\$ 225	\$ 5	■	\$ 2,200	\$ 2,104	0.5%	\$ (96)	■
Travel Expense	\$ 125	\$ 439	\$ 314	●	\$ 1,250	\$ 567	0.1%	\$ (683)	■
Advertising Public Notices	\$ 10	\$ -	\$ (10)	■	\$ 100	\$ 68	0.0%	\$ (32)	■
Insurance	\$ -	\$ -	\$ -	■	\$ 9,800	\$ 10,408	2.5%	\$ 608	■
Official Bonds	\$ -	\$ 100	\$ 100	■	\$ 1,800	\$ 1,881	0.5%	\$ 81	■
Electricity	\$ 1,188	\$ 1,917	\$ 729	●	\$ 14,560	\$ 19,232	4.6%	\$ 4,672	■
Gas	\$ 594	\$ 50	\$ (544)	●	\$ 7,280	\$ 3,588	0.9%	\$ (3,692)	■
Waste Disposal	\$ 110	\$ 233	\$ 123	■	\$ 1,100	\$ 1,113	0.3%	\$ 13	
Water	\$ 315	\$ 293	\$ (22)	■	\$ 3,150	\$ 2,952	0.7%	\$ (198)	■
R&M Building & Structures	\$ 1,895	\$ 4,070	\$ 2,175	●	\$ 24,712	\$ 20,191	4.9%	\$ (4,521)	■
R&M Equipment	\$ 50	\$ 25	\$ (25)	■	\$ 500	\$ 482	0.1%	\$ (18)	■
Rentals	\$ 5	\$ -	\$ (5)	■	\$ 50	\$ 40	0.0%	\$ (10)	■
Dues	\$ -	\$ -	\$ -	■	\$ 365	\$ 559	0.1%	\$ 194	■
Transfer to LIRF	\$ -	\$ -	\$ -	■	\$ -	\$ -	0.0%	\$ -	
Furniture and Equipment	\$ 400	\$ 719	\$ 319	●	\$ 4,000	\$ 3,228	0.8%	\$ (772)	■
Books	\$ 1,750	\$ 2,700	\$ 950	●	\$ 17,500	\$ 16,006	3.9%	\$ (1,494)	■
Nonprinted Materials	\$ 1,110	\$ 2,593	\$ 1,483	●	\$ 11,100	\$ 11,953	2.9%	\$ 853	■
Periodicals and Newspapers	\$ 100	\$ 20	\$ (80)	■	\$ 1,000	\$ 1,073	0.3%	\$ 73	■
<b>TOTALS</b>	<b>\$ 41,986</b>	<b>\$ 48,766</b>	<b>\$ 6,780</b>	●	<b>\$419,401</b>	<b>\$415,561</b>	<b>100.0%</b>	<b>\$ (3,841)</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)

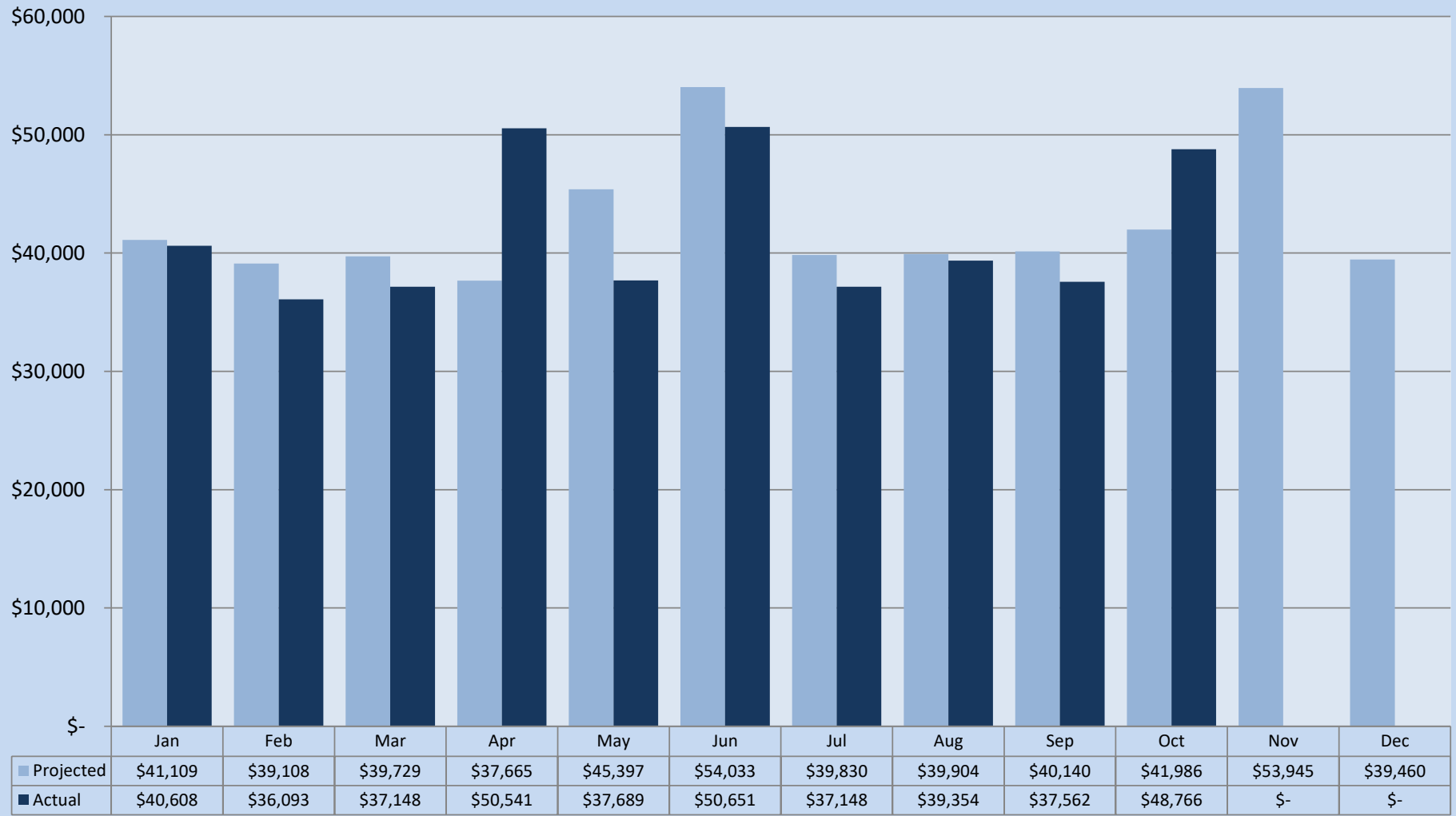


## 2017 Projected vs Actual Receipts (Operating Fund Running Totals)



	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		

## 2017 Projected vs Actual Expenditures (Operating Fund)

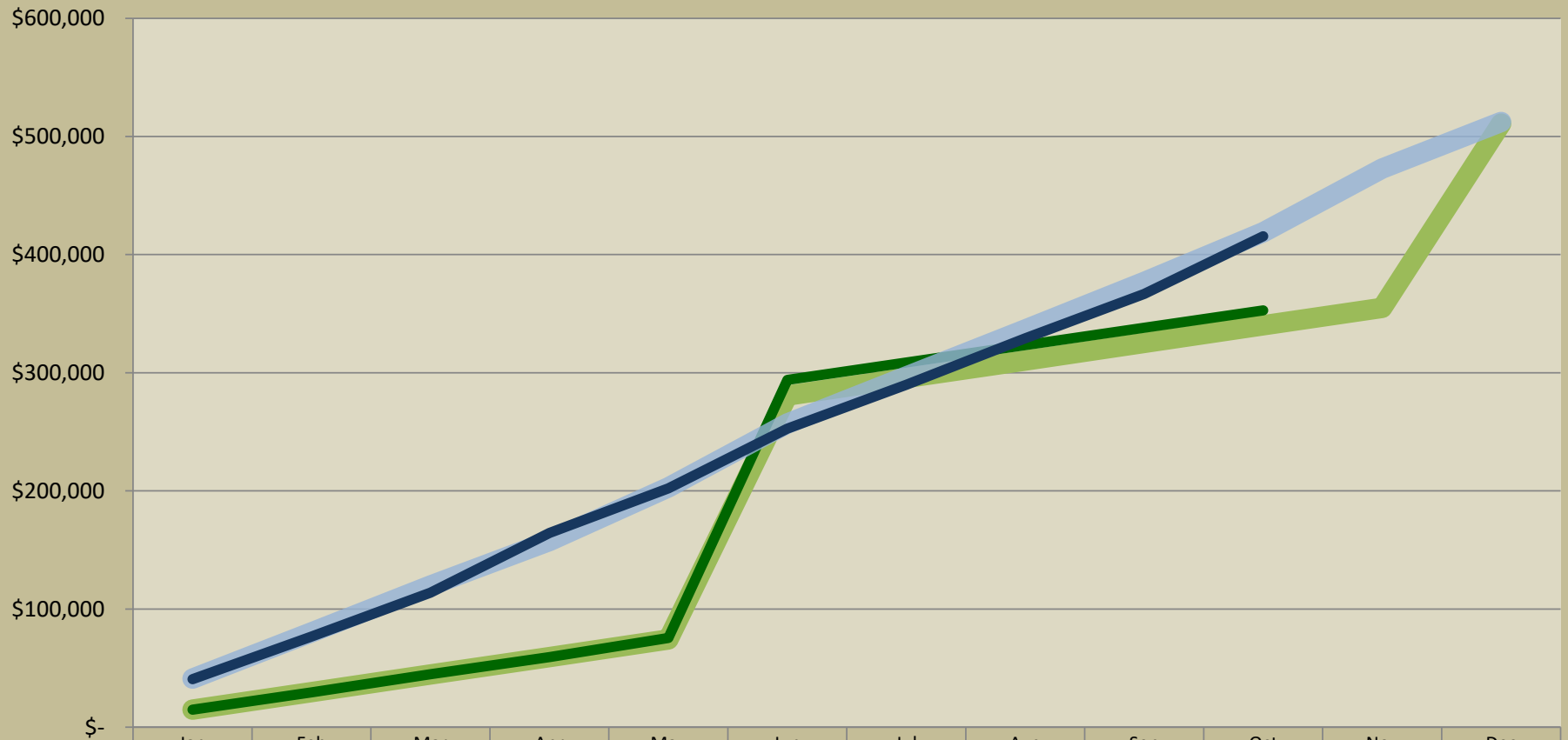


## 2017 Projected vs Actual Expenditures (Operating Fund Running Totals)



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		

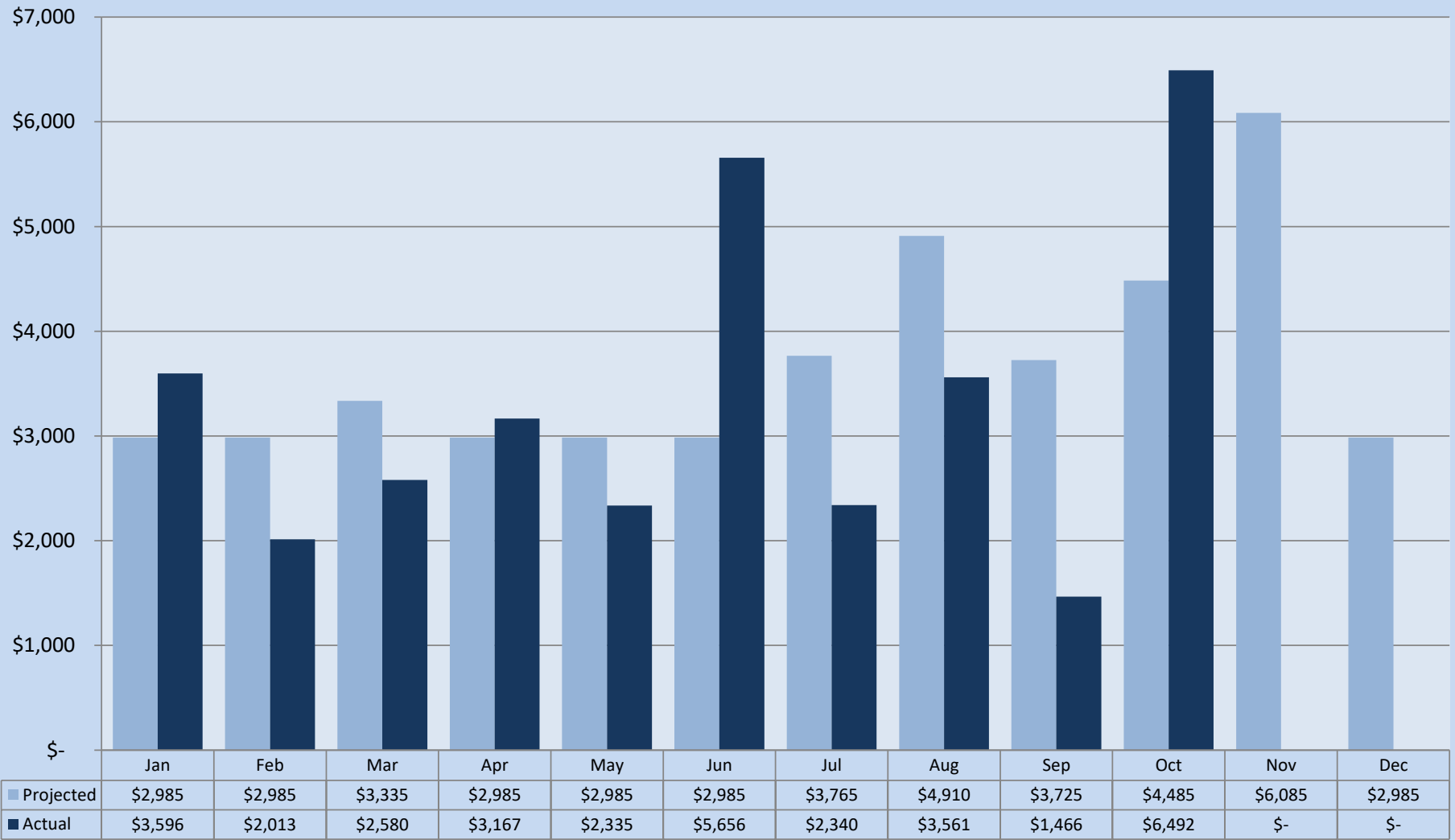
## 2017 Actual Receipts vs Expenditures (Operating Fund Running Totals)



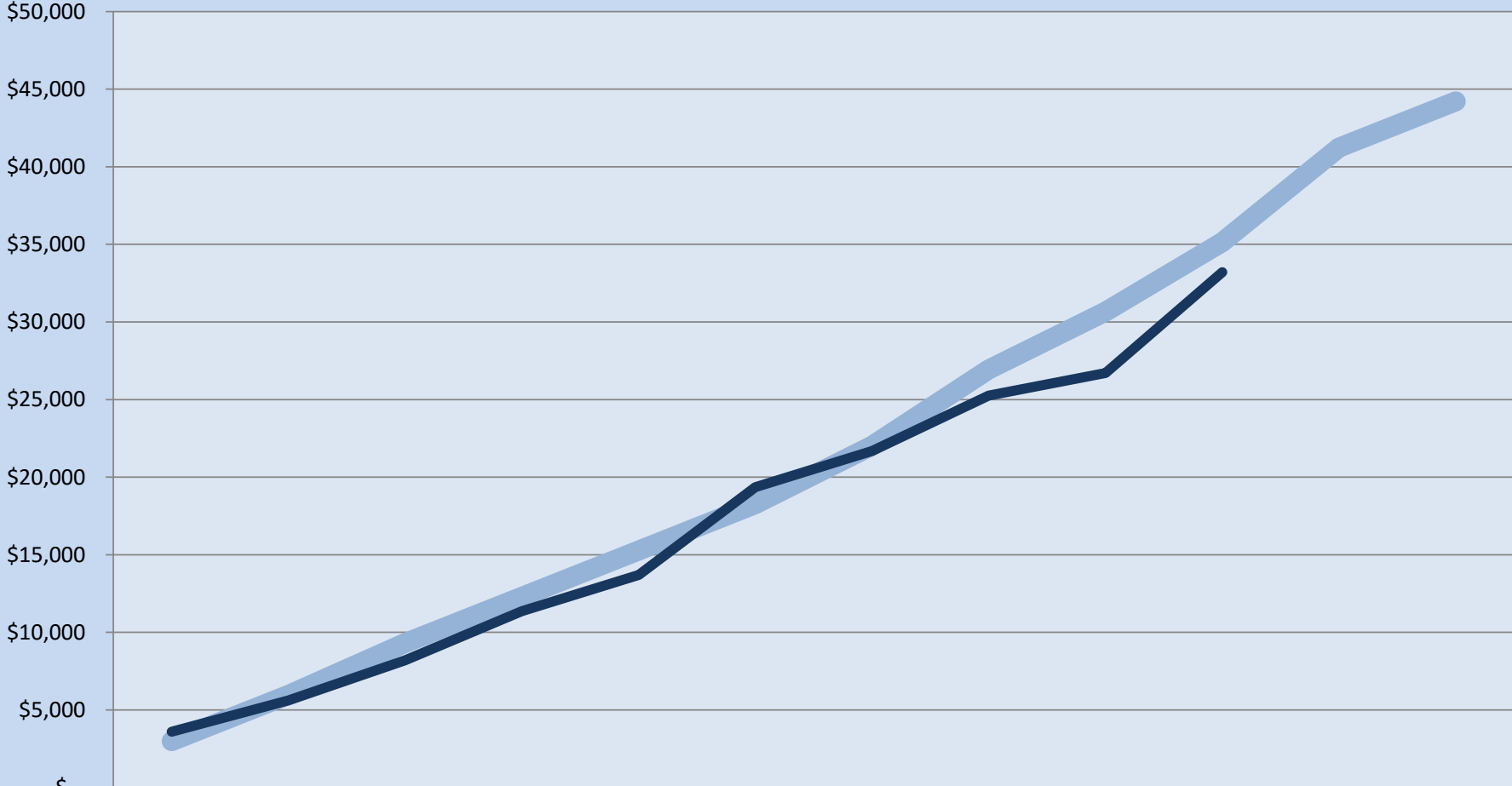
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Proj Rcpts	\$14,848	\$29,697	\$44,545	\$59,393	\$74,242	\$280,728	\$295,576	\$310,424	\$325,273	\$340,121	\$354,969	\$510,934
Rcpts	\$14,807	\$29,439	\$44,863	\$59,361	\$75,399	\$293,934	\$308,737	\$323,485	\$338,225	\$352,810		
Proj Exp	\$41,109	\$80,217	\$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		



## 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		