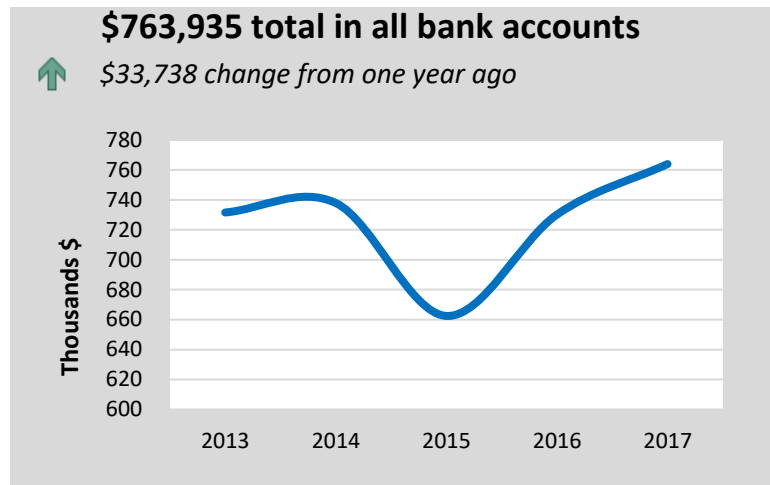


How much money does the library have in the bank?

How does it compare with prior years?

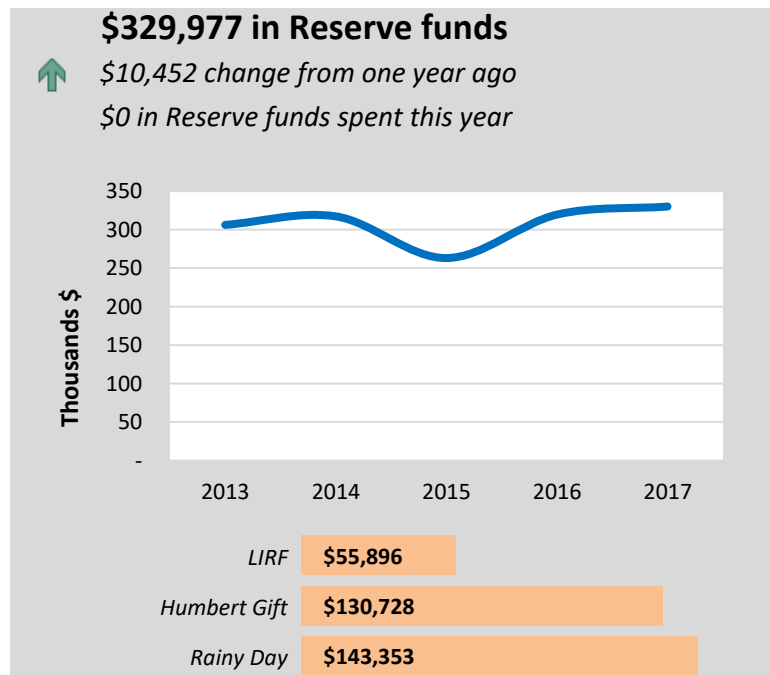


How much money is in the library's reserve funds?

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

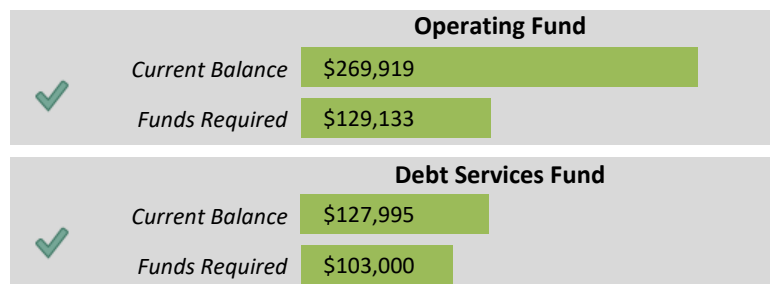
These funds are very difficult to replenish. New monies are typically from Operating Fund transfers and interest.

Which funds are available for reserve spending?

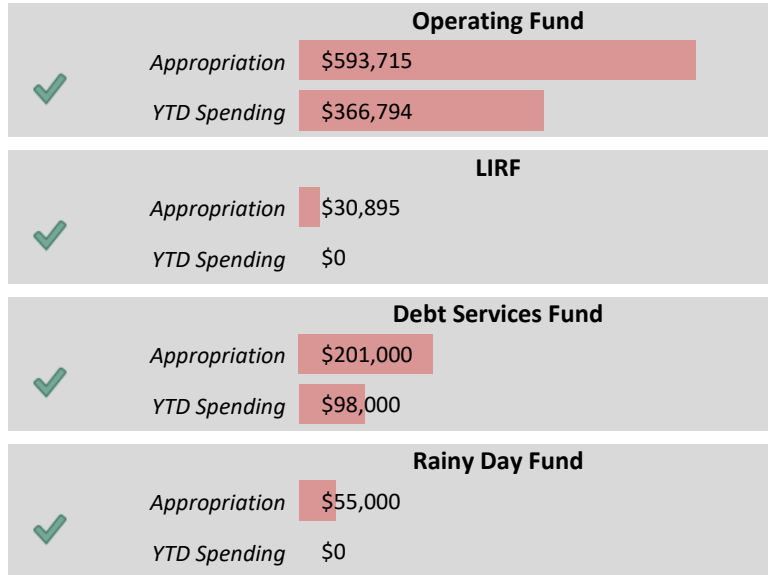


Are there adequate monies in the Operating and Debt Services Funds until the next property tax distribution?

Typically occurs in June and December

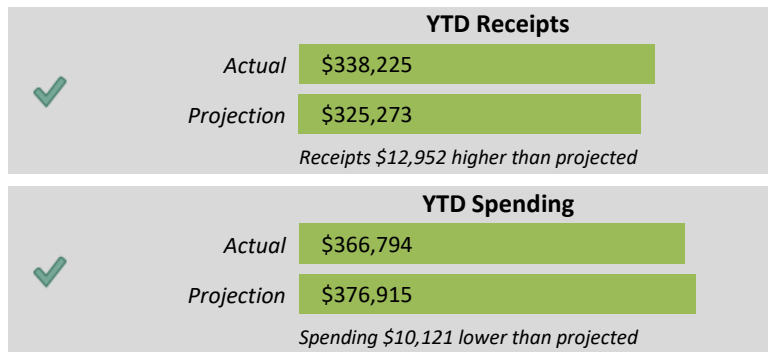


Is spending within the DLGF approved appropriations?



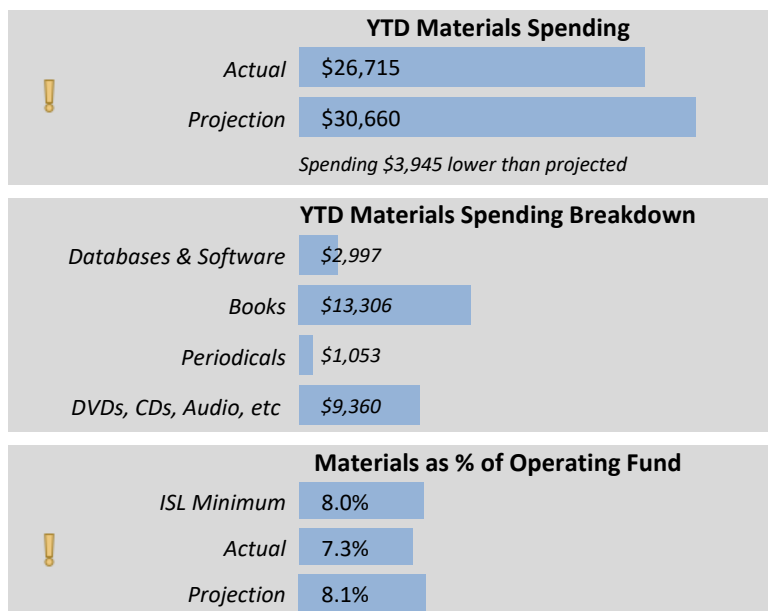
Operating Fund Projections

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

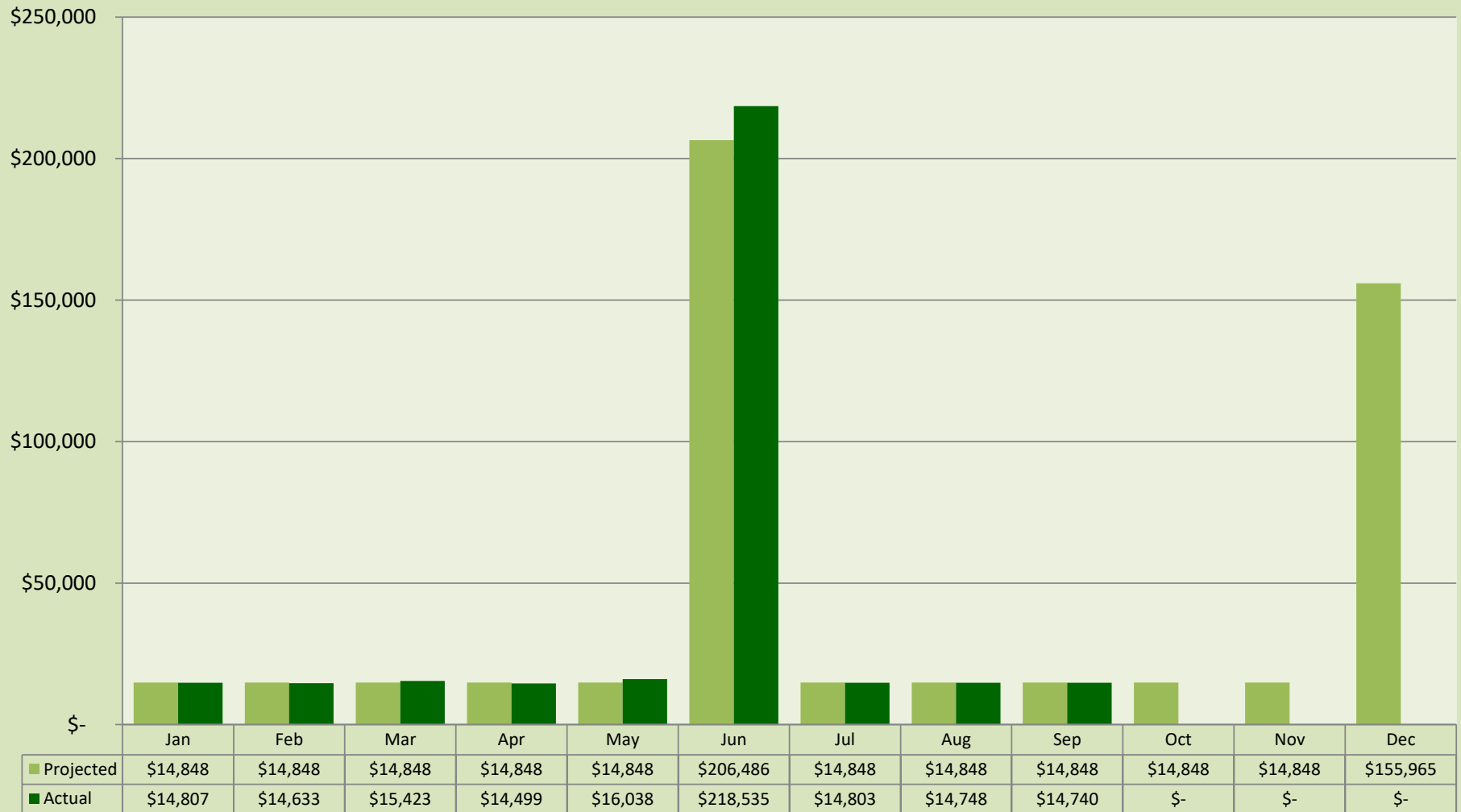
September 2017

RECEIPTS	September				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	58.4%	\$ 10,849	
Financial Institution Tax	\$ -	\$ -	\$ -	✓	\$ 31	\$ 33	0.0%	\$ 2	
Auto & Aircraft Excise Tax	\$ -	\$ -	\$ -	✓	\$ 4,290	\$ 6,342	1.9%	\$ 2,052	
Local Income Tax (LIT)	\$ 14,033	\$ 14,033	\$ -	✓	\$ 126,300	\$ 126,300	37.3%	\$ -	
CVET	\$ -	\$ -	\$ -	✓	\$ 721	\$ 698	0.2%	\$ (22)	
Fines and Fees	\$ 550	\$ 409	\$ (141)	✓	\$ 4,950	\$ 3,723	1.1%	\$ (1,227)	
Photocopy Fees	\$ 165	\$ 274	\$ 109	✓	\$ 1,485	\$ 1,849	0.5%	\$ 364	
Interest on Investments	\$ 100	\$ 24	\$ (76)	✓	\$ 900	\$ 477	0.1%	\$ (423)	
Reimbursements	\$ -	\$ -	\$ -	✓	\$ -	\$ 1,340	0.4%	\$ 1,340	
Refunds	\$ -	\$ -	\$ -	✓	\$ -	\$ 17	0.0%	\$ 17	
Misc Receipts	\$ -	\$ -	\$ -	✓	\$ -	\$ -	0.0%	\$ -	
TOTALS	\$ 14,848	\$ 14,740	\$ (108)	✓	\$325,273	\$338,225	100.0%	\$ 12,952	

EXPENDITURES	September				Year-to-Date				green = favorable red = unfavorable
	Projected	Actual	Difference	✓?	Projected	Actual	%	Difference	
Salary of Assistants	\$ 18,152	\$ 18,653	\$ 501	✗	\$ 172,444	\$ 175,155	47.8%	\$ 2,711	
Salary of Librarian	\$ 3,710	\$ 3,710	\$ (0)	✓	\$ 35,245	\$ 35,243	9.6%	\$ (2)	
Education Reimbursement	\$ 83	\$ -	\$ (83)	✓	\$ 750	\$ -	0.0%	\$ (750)	
Employer's Contribution - Group	\$ 3,418	\$ 3,430	\$ 12	✓	\$ 28,356	\$ 27,396	7.5%	\$ (960)	
Employer's Contribution - PERF	\$ 1,509	\$ 1,499	\$ (10)	✓	\$ 14,336	\$ 14,261	3.9%	\$ (75)	
Employer's Share - FICA	\$ 1,672	\$ 1,711	\$ 39	✓	\$ 15,885	\$ 16,096	4.4%	\$ 211	
Unemployment Compensation	\$ 100	\$ -	\$ (100)	✓	\$ 900	\$ -	0.0%	\$ (900)	
Office Supplies	\$ 200	\$ 465	\$ 265	✗	\$ 1,800	\$ 1,720	0.5%	\$ (80)	
Operating Supplies	\$ 250	\$ 123	\$ (127)	✓	\$ 2,250	\$ 1,431	0.4%	\$ (819)	
Other Supplies	\$ 150	\$ 57	\$ (93)	✓	\$ 1,350	\$ 964	0.3%	\$ (386)	
Professional Services	\$ 865	\$ 2,494	\$ 1,629	✗	\$ 5,580	\$ 7,896	2.2%	\$ 2,316	
Professional Services - Materials	\$ 765	\$ -	\$ (765)	✓	\$ 4,020	\$ 2,997	0.8%	\$ (1,023)	
Legal Services	\$ 83	\$ -	\$ (83)	✓	\$ 750	\$ 966	0.3%	\$ 216	
Communication & Transportation	\$ 25	\$ 10	\$ (15)	✓	\$ 525	\$ 422	0.1%	\$ (103)	
Postage	\$ 20	\$ -	\$ (20)	✓	\$ 180	\$ 188	0.1%	\$ 8	
Professional Meetings	\$ 50	\$ -	\$ (50)	✓	\$ 450	\$ -	0.0%	\$ (450)	
Telephone and Internet	\$ 220	\$ 208	\$ (12)	✓	\$ 1,980	\$ 1,879	0.5%	\$ (101)	
Travel Expense	\$ 125	\$ 33	\$ (92)	✓	\$ 1,125	\$ 127	0.0%	\$ (998)	
Advertising Public Notices	\$ 10	\$ -	\$ (10)	✓	\$ 90	\$ 68	0.0%	\$ (22)	
Insurance	\$ -	\$ -	\$ -	✓	\$ 9,800	\$ 10,408	2.8%	\$ 608	
Official Bonds	\$ -	\$ -	\$ -	✓	\$ 1,800	\$ 1,781	0.5%	\$ (19)	
Electricity	\$ 1,387	\$ 2,070	\$ 683	✗	\$ 13,371	\$ 17,315	4.7%	\$ 3,944	
Gas	\$ 693	\$ 55	\$ (638)	✓	\$ 6,686	\$ 3,538	1.0%	\$ (3,148)	
Waste Disposal	\$ 110	\$ -	\$ (110)	✓	\$ 990	\$ 881	0.2%	\$ (109)	
Water	\$ 315	\$ 298	\$ (17)	✓	\$ 2,835	\$ 2,659	0.7%	\$ (176)	
R&M Building & Structures	\$ 2,812	\$ 1,200	\$ (1,612)	✓	\$ 22,817	\$ 16,121	4.4%	\$ (6,696)	
R&M Equipment	\$ 50	\$ 25	\$ (25)	✓	\$ 450	\$ 456	0.1%	\$ 6	
Rentals	\$ 5	\$ 20	\$ 15	✓	\$ 45	\$ 40	0.0%	\$ (5)	
Dues	\$ -	\$ 35	\$ 35	✓	\$ 365	\$ 559	0.2%	\$ 194	
Transfer to LIRF	\$ -	\$ -	\$ -	✓	\$ -	\$ -	0.0%	\$ -	
Furniture and Equipment	\$ 400	\$ -	\$ (400)	✓	\$ 3,600	\$ 2,509	0.7%	\$ (1,091)	
Books	\$ 1,750	\$ 629	\$ (1,121)	✓	\$ 15,750	\$ 13,306	3.6%	\$ (2,444)	
Nonprinted Materials	\$ 1,110	\$ 837	\$ (273)	✓	\$ 9,990	\$ 9,360	2.6%	\$ (630)	
Periodicals and Newspapers	\$ 100	\$ -	\$ (100)	✓	\$ 900	\$ 1,053	0.3%	\$ 153	
TOTALS	\$ 40,140	\$ 37,562	\$ (2,578)	✓	\$377,415	\$366,794	100.0%	\$ (10,621)	

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)

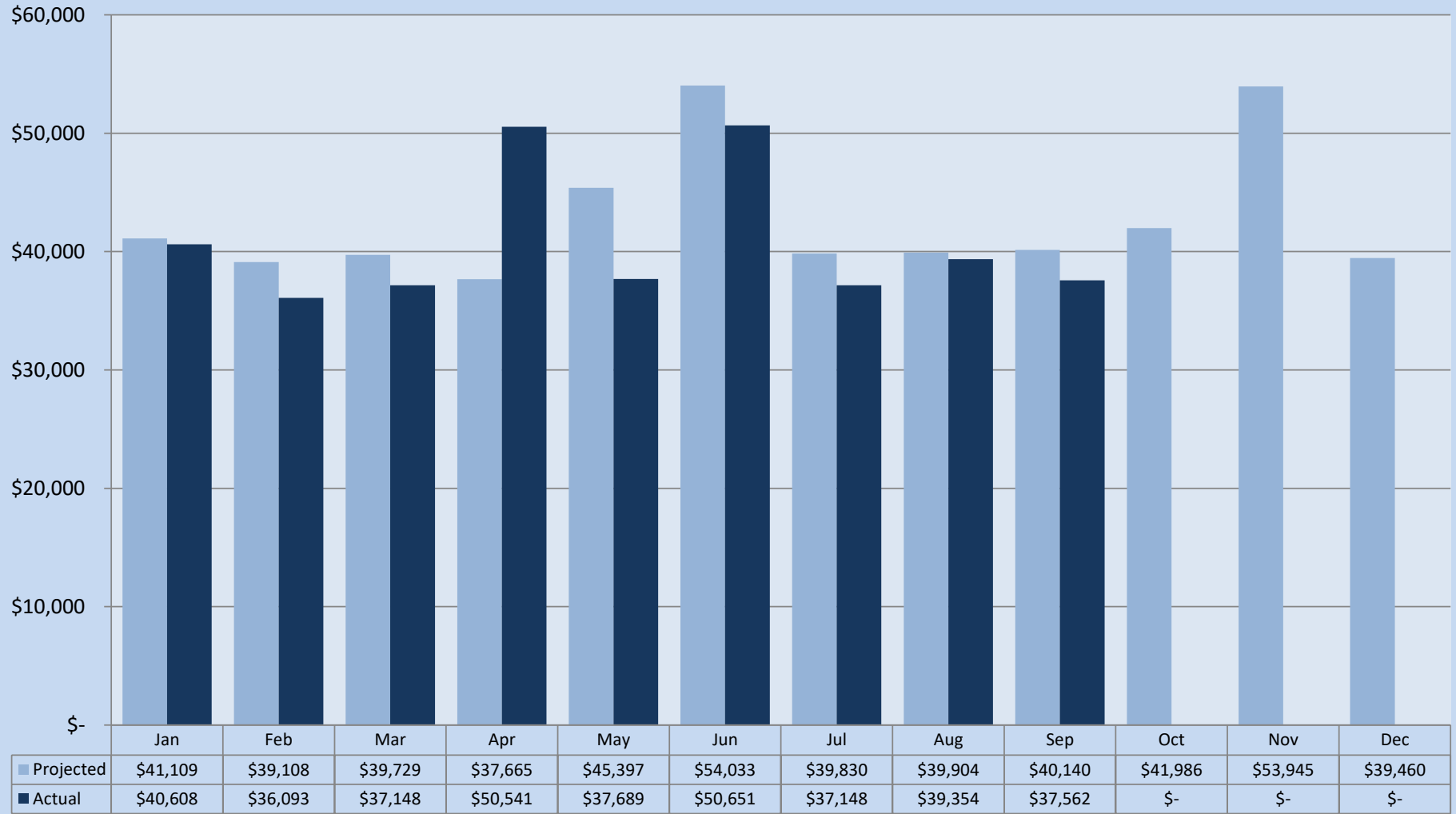


2017 Projected vs Actual Receipts (Operating Fund Running Totals)

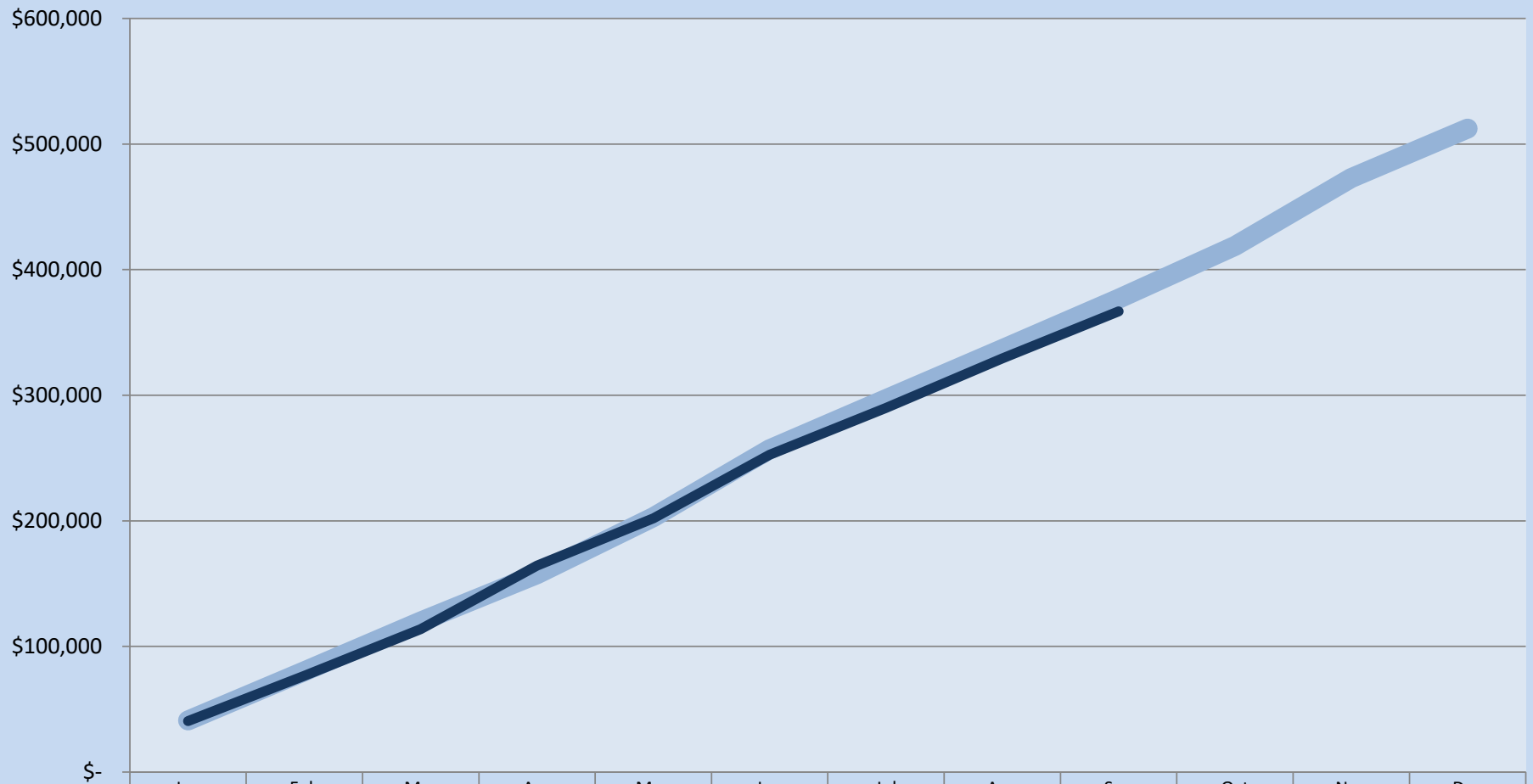


	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Projected	\$14,848	\$29,697	\$44,545	\$59,393	\$74,242	\$280,728	\$295,576	\$310,424	\$325,273	\$340,121	\$354,969	\$510,934
Actual	\$14,807	\$29,439	\$44,863	\$59,361	\$75,399	\$293,934	\$308,737	\$323,485	\$338,225			

2017 Projected vs Actual Expenditures (Operating Fund)

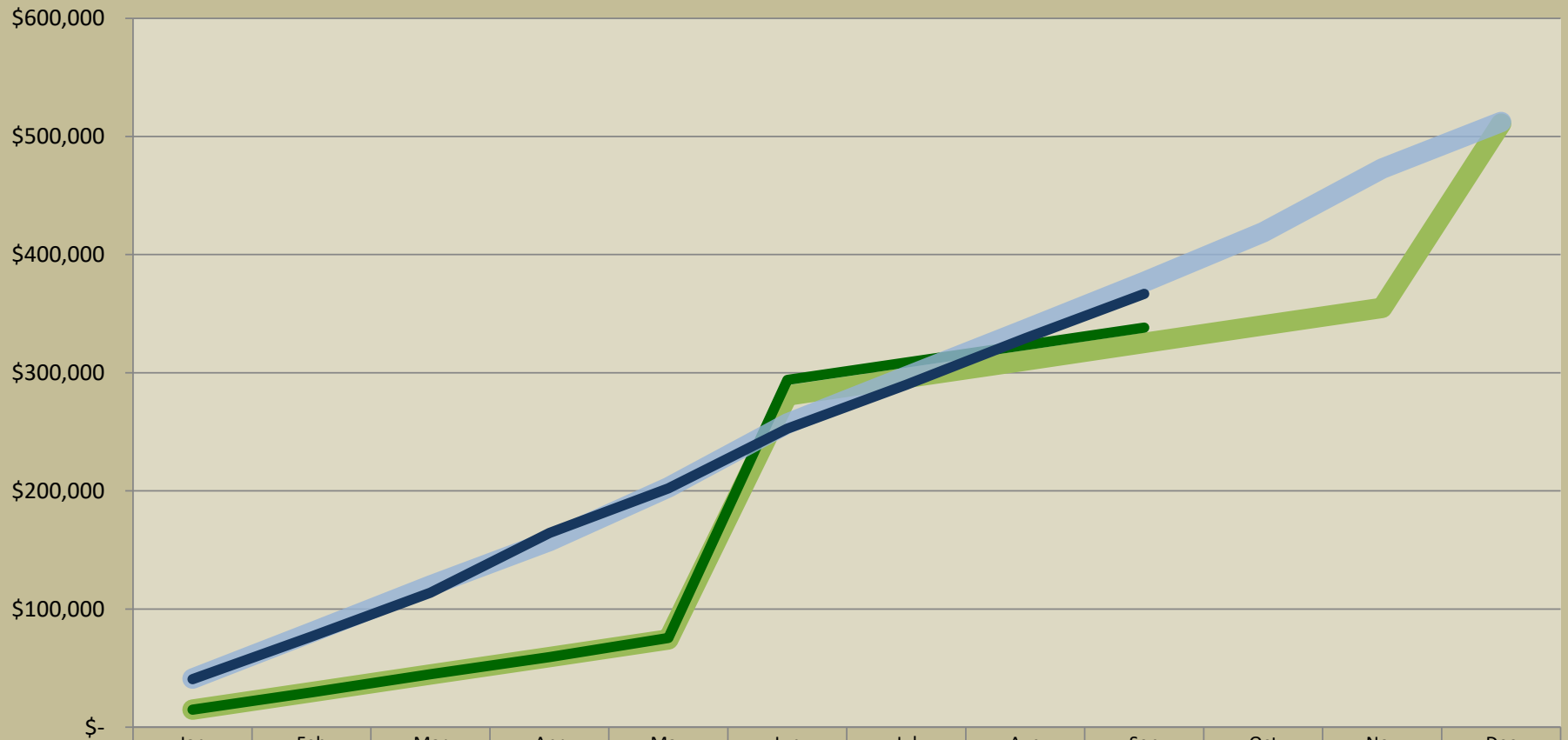


2017 Projected vs Actual Expenditures (Operating Fund Running Totals)



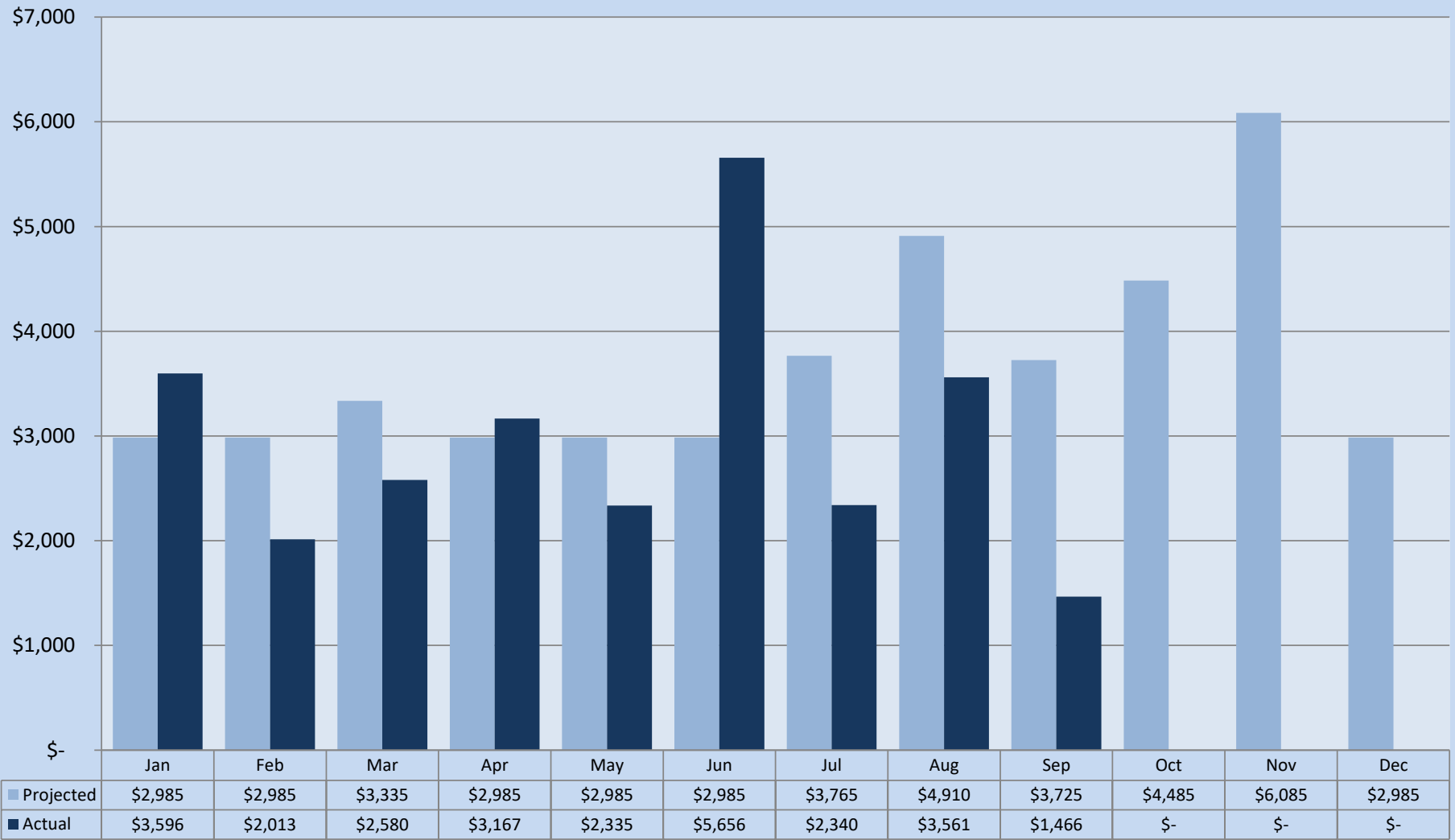
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Projected	\$41,109	\$80,217	\$119,946	\$157,611	\$203,008	\$257,042	\$296,872	\$336,775	\$376,915	\$418,901	\$472,846	\$512,306
Actual	\$40,608	\$76,701	\$113,849	\$164,390	\$202,079	\$252,731	\$289,878	\$329,232	\$366,794			

2017 Actual Receipts vs Expenditures (Operating Fund Running Totals)

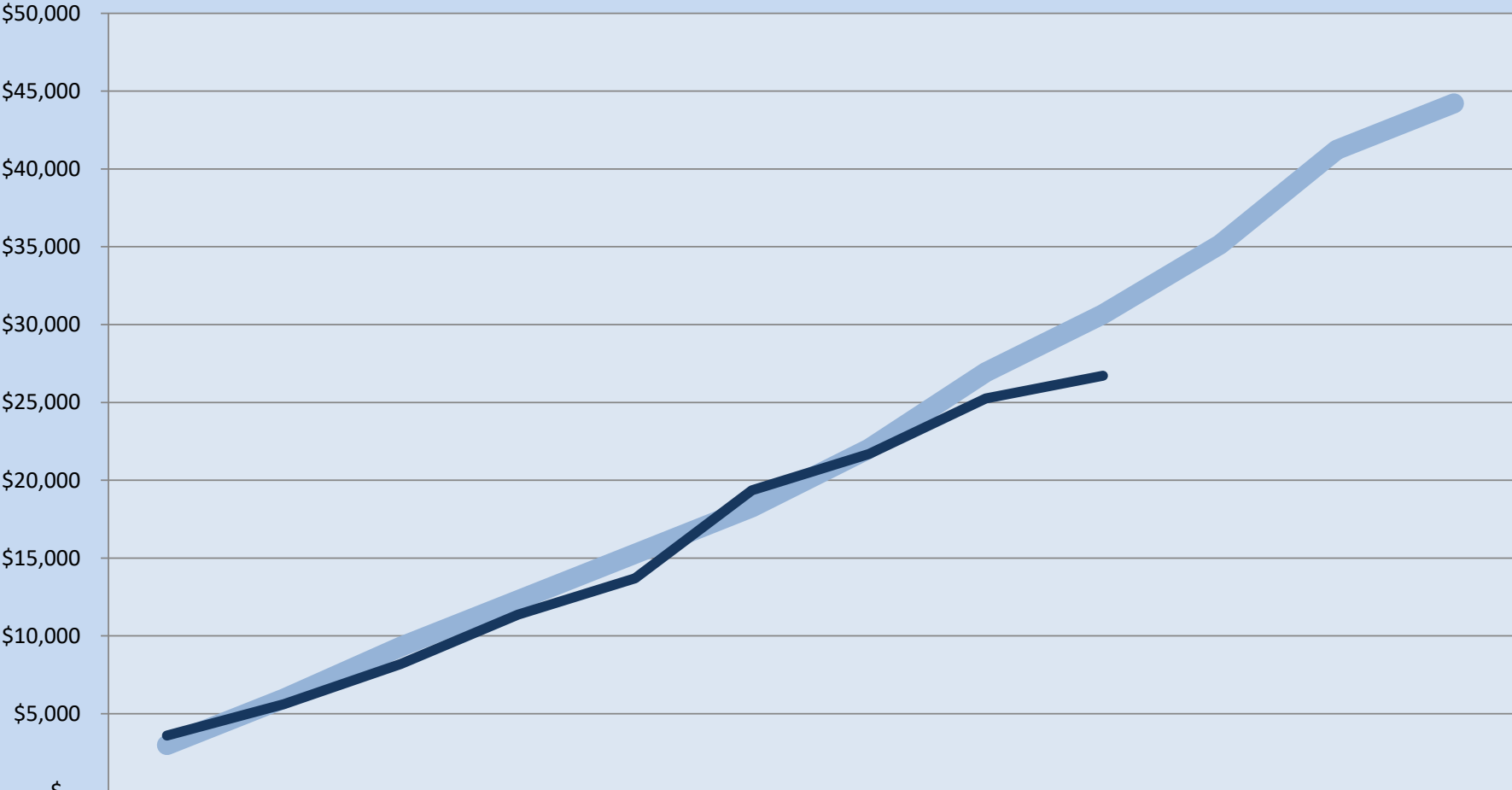


	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Proj Rcpts	\$14,848	\$29,697	\$44,545	\$59,393	\$74,242	\$280,728	\$295,576	\$310,424	\$325,273	\$340,121	\$354,969	\$510,934
Rcpts	\$14,807	\$29,439	\$44,863	\$59,361	\$75,399	\$293,934	\$308,737	\$323,485	\$338,225			
Proj Exp	\$41,109	\$80,217	\$119,946	\$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			

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			