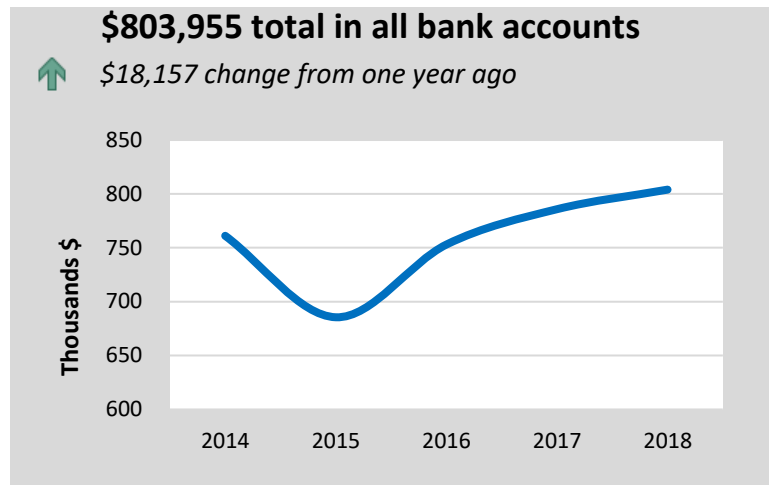


## How much money does the library have in the bank?

*How does it compare with prior years?*

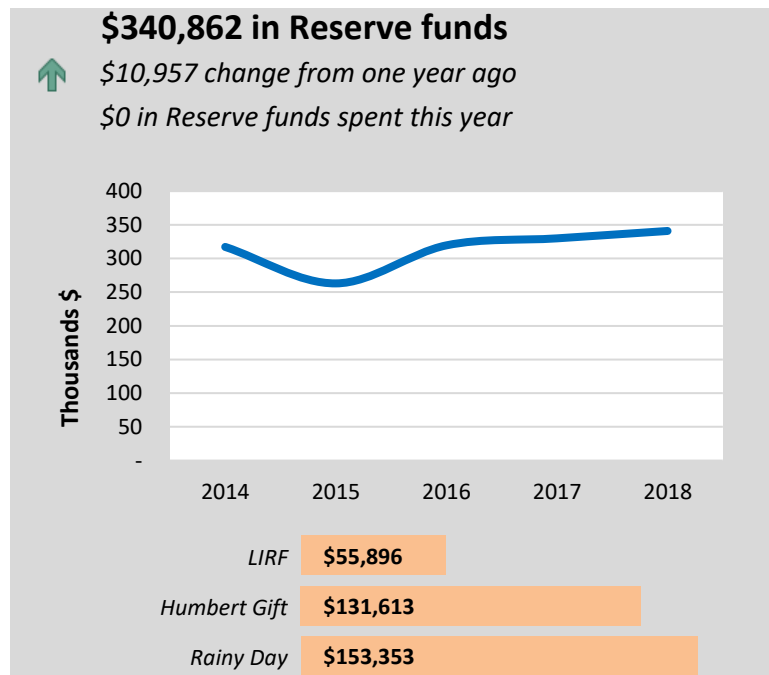


## How much money is in the library's reserve funds?

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

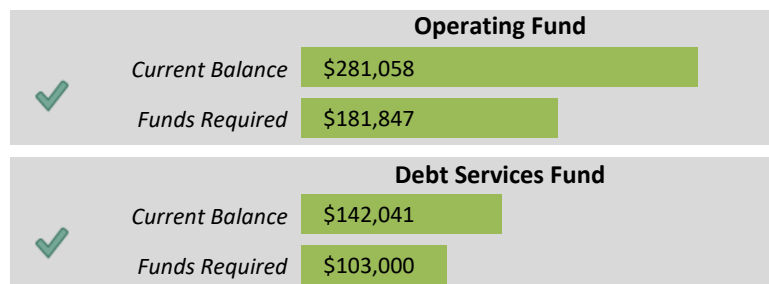
*These funds are very difficult to replenish. New monies are typically from Operating Fund transfers and interest.*

*Which funds are available for reserve spending?*

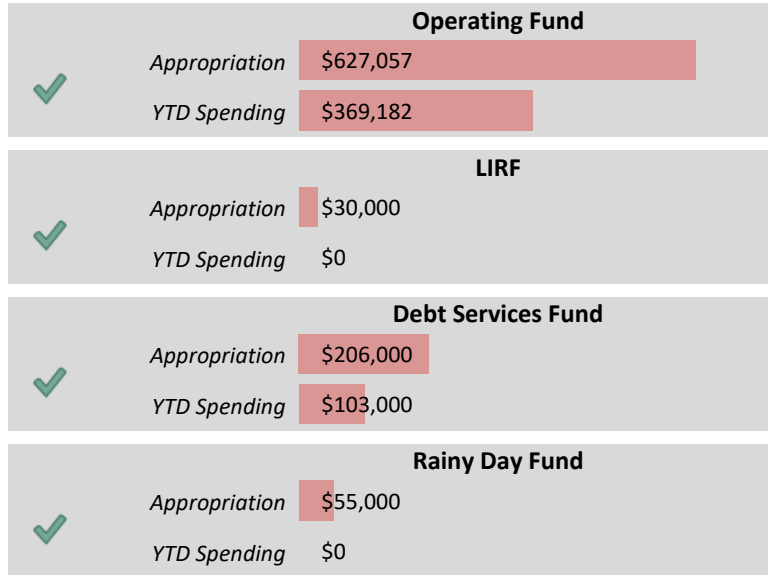


## Are there adequate monies in the Operating and Debt Services Funds until the next property tax distribution?

*Typically occurs in June and December*

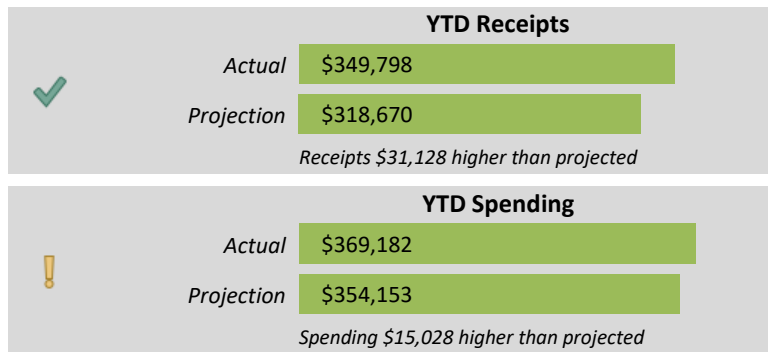


## Is spending within the DLGF approved appropriations?



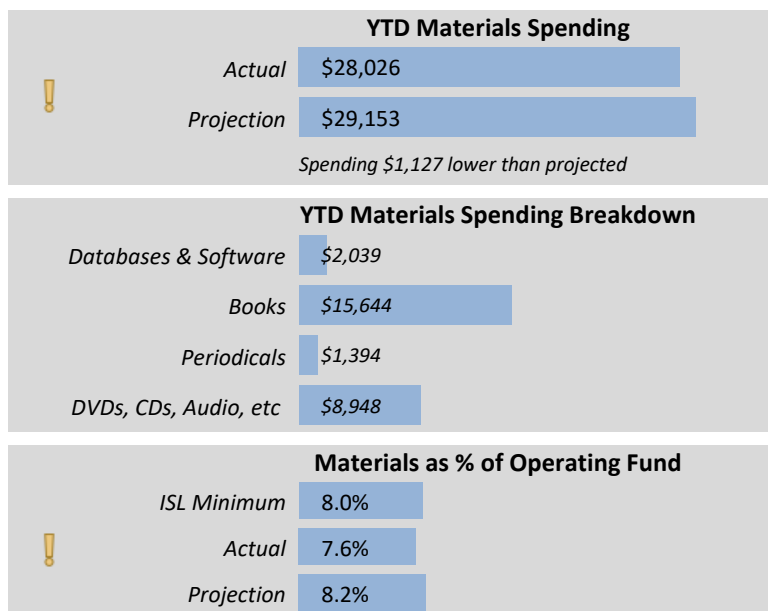
## Operating Fund Projections

*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 8.0% of Operating Funds to be spent annually for materials available to patrons.*

# CUTPL Monthly Financial Summary - Operating Fund

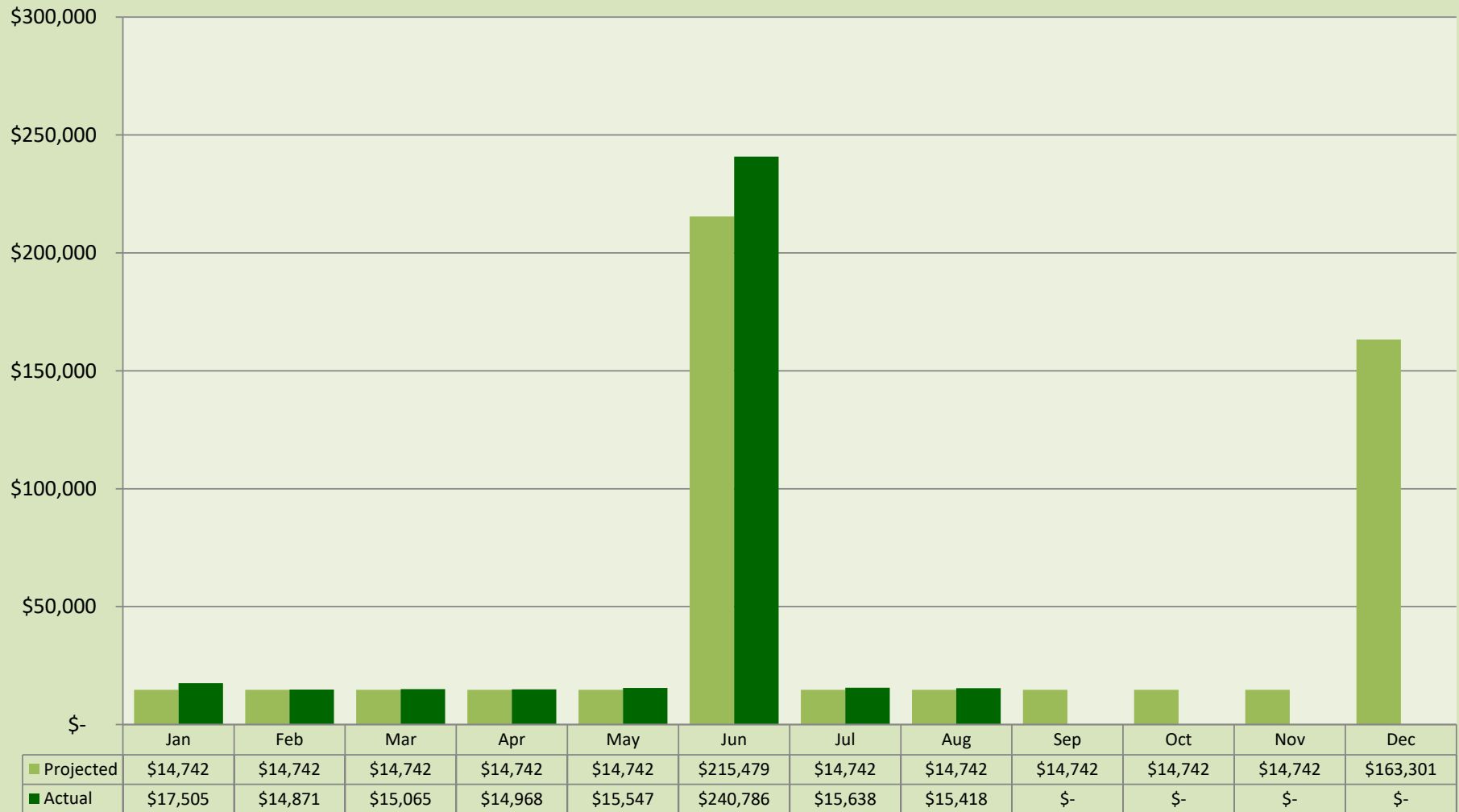
August 2018

RECEIPTS	August				Year-to-Date				green = favorable red = unfavorable
	Projected	Actual	Difference	√?	Projected	Actual	%	Difference	
Levy Excess - Revenue	\$ -	\$ -	\$ -	■	\$ -	\$ -	0.0%	\$ -	
General Property Tax	\$ -	\$ -	\$ -	■	\$ 193,993	\$ 216,989	62.0%	\$ 22,996	■
Financial Institution Tax	\$ -	\$ -	\$ -	■	\$ 27	\$ 28	0.0%	\$ 1	
Auto & Aircraft Excise Tax	\$ -	\$ -	\$ -	■	\$ 6,017	\$ 6,943	2.0%	\$ 927	■
Local Income Tax (LIT)	\$ 13,992	\$ 13,992	\$ -	■	\$ 111,932	\$ 113,547	32.5%	\$ 1,615	■
CVET	\$ -	\$ -	\$ -	■	\$ 701	\$ 680	0.2%	\$ (21)	
Fines and Fees	\$ 417	\$ 404	\$ (12)	■	\$ 3,333	\$ 3,742	1.1%	\$ 408	■
Photocopy Fees	\$ 167	\$ 200	\$ 34	■	\$ 1,333	\$ 1,339	0.4%	\$ 5	
Interest on Investments	\$ 167	\$ 822	\$ 655	●	\$ 1,333	\$ 3,419	1.0%	\$ 2,086	■
Reimbursements	\$ -	\$ -	\$ -	■	\$ -	\$ 3,104	0.9%	\$ 3,104	■
Refunds	\$ -	\$ -	\$ -	■	\$ -	\$ 8	0.0%	\$ 8	
Misc Receipts	\$ -	\$ -	\$ -	■	\$ -	\$ -	0.0%	\$ -	
<b>TOTALS</b>	<b>\$ 14,742</b>	<b>\$ 15,418</b>	<b>\$ 677</b>	●	<b>\$318,670</b>	<b>\$349,798</b>	<b>100.0%</b>	<b>\$ 31,128</b>	●

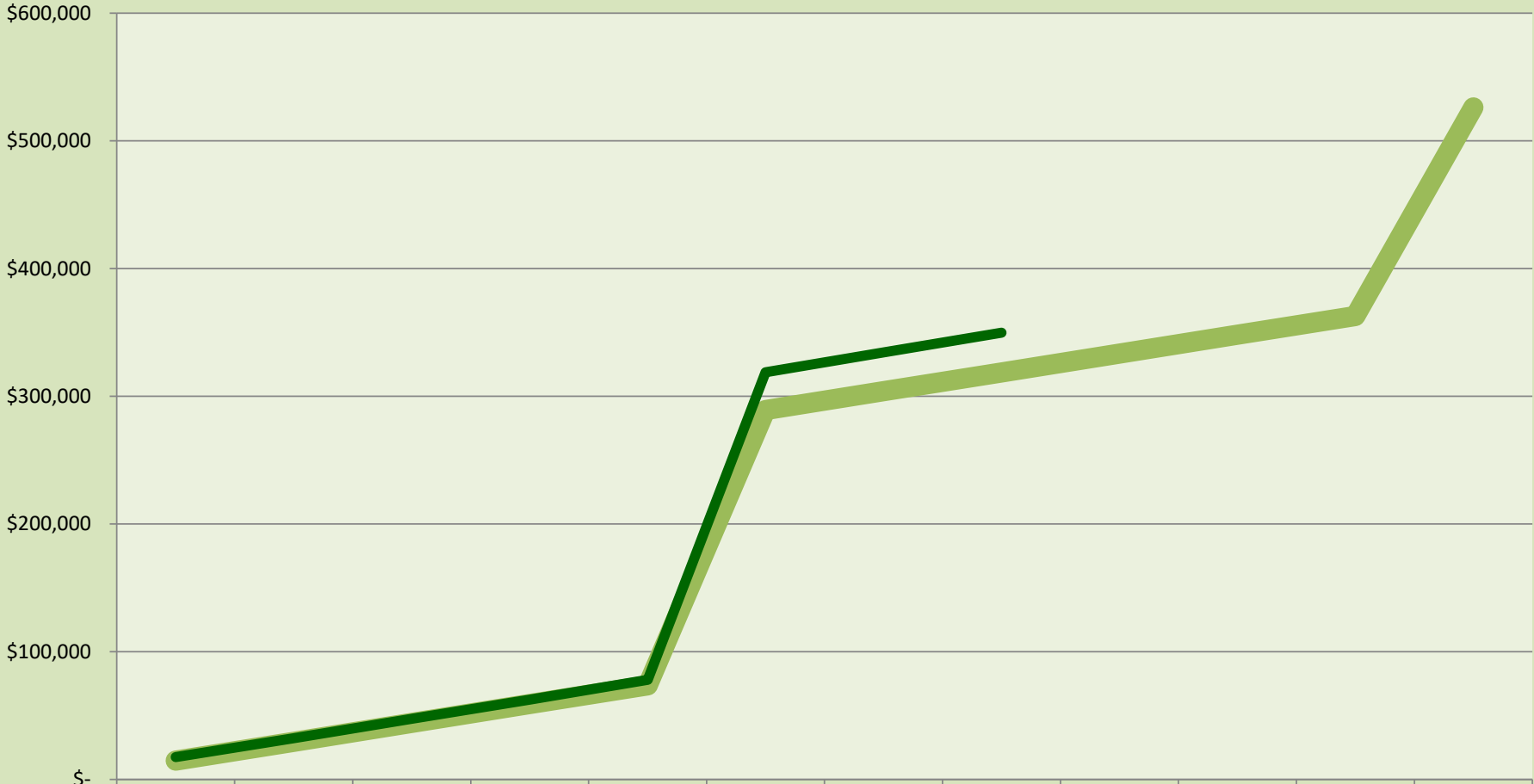
EXPENDITURES	August				Year-to-Date				green = favorable red = unfavorable
	Projected	Actual	Difference	√?	Projected	Actual	%	Difference	
Salary of Assistants	\$ 19,232	\$ 20,079	\$ 847	●	\$ 162,631	\$ 165,597	44.9%	\$ 2,966	■
Salary of Librarian	\$ 3,784	\$ 3,784	\$ -	■	\$ 32,127	\$ 32,127	8.7%	\$ (0)	
Education Reimbursement	\$ 83	\$ -	\$ (83)	■	\$ 667	\$ 500	0.1%	\$ (167)	
Employer's Contribution - Group	\$ 3,393	\$ 3,392	\$ (1)	■	\$ 27,948	\$ 31,277	8.5%	\$ 3,329	■
Employer's Contribution - PERF	\$ 1,529	\$ 1,529	\$ (0)	■	\$ 12,981	\$ 12,979	3.5%	\$ (2)	
Employer's Share - FICA	\$ 1,761	\$ 1,826	\$ 65	■	\$ 14,901	\$ 15,126	4.1%	\$ 225	
Unemployment Compensation	\$ 100	\$ -	\$ (100)	■	\$ 800	\$ -	0.0%	\$ (800)	■
Office Supplies	\$ 217	\$ 57	\$ (160)	■	\$ 1,736	\$ 2,268	0.6%	\$ 532	■
Operating Supplies	\$ 192	\$ 71	\$ (120)	■	\$ 1,533	\$ 1,261	0.3%	\$ (273)	■
Other Supplies	\$ 151	\$ 209	\$ 58	■	\$ 1,208	\$ 1,704	0.5%	\$ 496	■
Professional Services	\$ 158	\$ 22	\$ (135)	■	\$ 4,420	\$ 8,543	2.3%	\$ 4,123	■
Professional Services - Materials	\$ 91	\$ -	\$ (91)	■	\$ 3,553	\$ 2,039	0.6%	\$ (1,514)	■
Legal Services	\$ 83	\$ -	\$ (83)	■	\$ 667	\$ 882	0.2%	\$ 215	■
Communication & Transportation	\$ 15	\$ 29	\$ 14	■	\$ 420	\$ 575	0.2%	\$ 155	
Postage	\$ 23	\$ 31	\$ 7	■	\$ 185	\$ 59	0.0%	\$ (125)	■
Professional Meetings	\$ 50	\$ -	\$ (50)	■	\$ 400	\$ 25	0.0%	\$ (375)	■
Telephone and Internet	\$ 318	\$ 230	\$ (89)	■	\$ 2,547	\$ 1,832	0.5%	\$ (714)	■
Travel Expense	\$ 75	\$ 184	\$ 109	■	\$ 600	\$ 880	0.2%	\$ 280	■
Advertising Public Notices	\$ 8	\$ -	\$ (8)	■	\$ 64	\$ 44	0.0%	\$ (20)	
Insurance	\$ -	\$ -	\$ -	■	\$ 10,400	\$ 9,395	2.5%	\$ (1,005)	■
Official Bonds	\$ -	\$ -	\$ -	■	\$ 1,800	\$ 1,708	0.5%	\$ (92)	
Electricity	\$ 2,404	\$ 2,593	\$ 189	■	\$ 15,522	\$ 15,641	4.2%	\$ 119	
Gas	\$ 72	\$ 71	\$ (1)	■	\$ 3,791	\$ 3,761	1.0%	\$ (30)	
Waste Disposal	\$ 121	\$ 469	\$ 348	●	\$ 968	\$ 1,315	0.4%	\$ 347	■
Water	\$ 315	\$ 309	\$ (6)	■	\$ 2,520	\$ 2,356	0.6%	\$ (164)	■
R&M Building & Structures	\$ 2,927	\$ 1,879	\$ (1,048)	●	\$ 21,773	\$ 27,301	7.4%	\$ 5,527	■
R&M Equipment	\$ 50	\$ 106	\$ 56	■	\$ 400	\$ 394	0.1%	\$ (6)	
Rentals	\$ 4	\$ -	\$ (4)	■	\$ 32	\$ 20	0.0%	\$ (12)	
Dues	\$ -	\$ -	\$ -	■	\$ 645	\$ 632	0.2%	\$ (13)	
Transfer to LIRF	\$ -	\$ -	\$ -	■	\$ -	\$ -	0.0%	\$ -	
Furniture and Equipment	\$ 400	\$ -	\$ (400)	●	\$ 3,200	\$ 2,955	0.8%	\$ (245)	■
Books	\$ 1,833	\$ 952	\$ (881)	●	\$ 14,667	\$ 15,644	4.2%	\$ 978	■
Nonprinted Materials	\$ 1,250	\$ 1,163	\$ (87)	■	\$ 10,000	\$ 8,948	2.4%	\$ (1,052)	■
Periodicals and Newspapers	\$ 117	\$ 145	\$ 28	■	\$ 933	\$ 1,394	0.4%	\$ 461	■
<b>TOTALS</b>	<b>\$ 40,756</b>	<b>\$ 39,129</b>	<b>\$ (1,627)</b>	●	<b>\$356,038</b>	<b>\$369,182</b>	<b>100.0%</b>	<b>\$ 13,143</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 ...	●

## Projected vs Actual Receipts (Operating Fund)

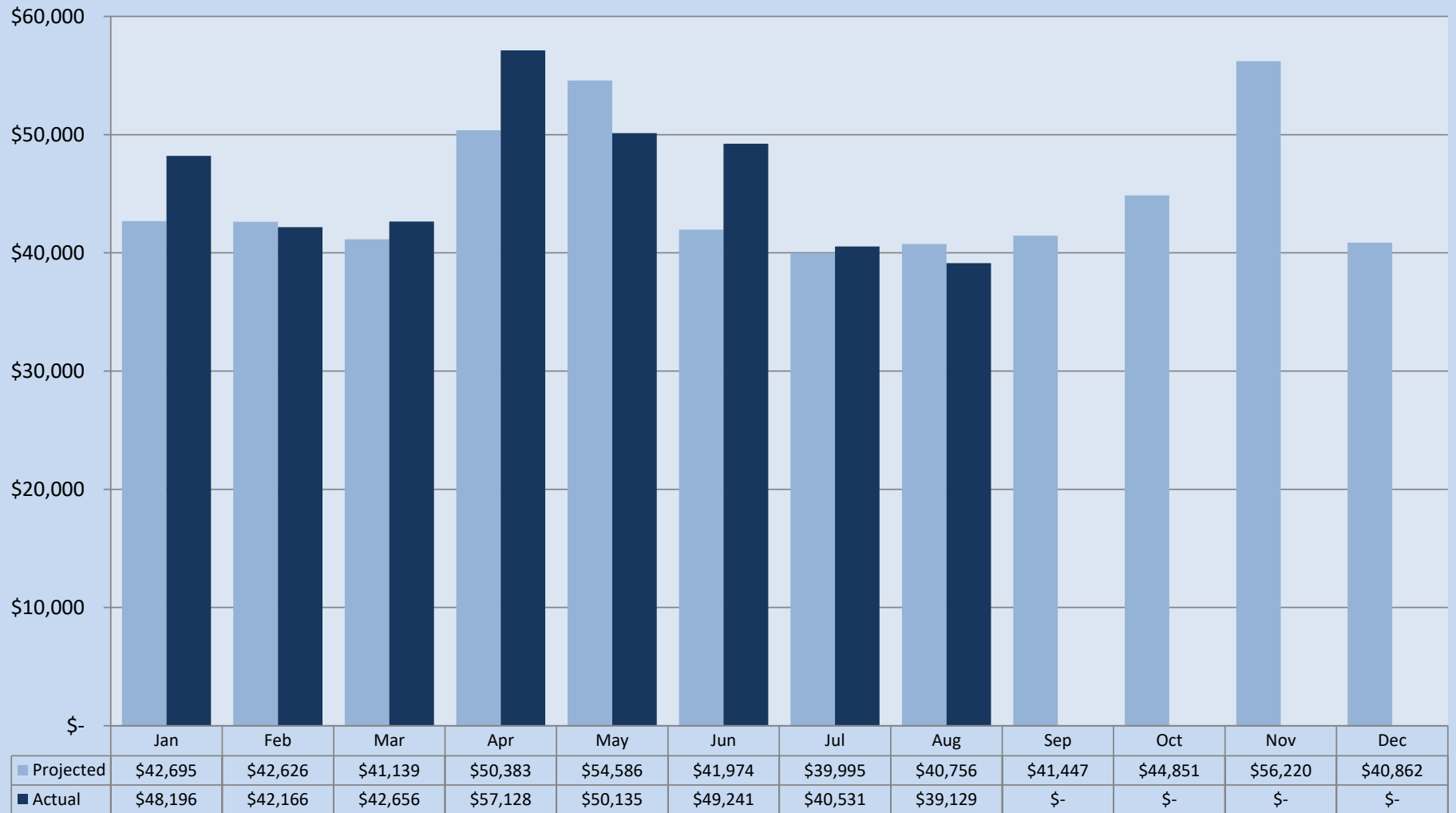


# Projected vs Actual Receipts (Operating Fund Running Totals)



	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Projected	\$14,742	\$29,483	\$44,225	\$58,966	\$73,708	\$289,187	\$303,928	\$318,670	\$333,411	\$348,153	\$362,894	\$526,195
Actual	\$17,505	\$32,376	\$47,441	\$62,410	\$77,956	\$318,742	\$334,380	\$349,798				

## Projected vs Actual Expenditures (Operating Fund)

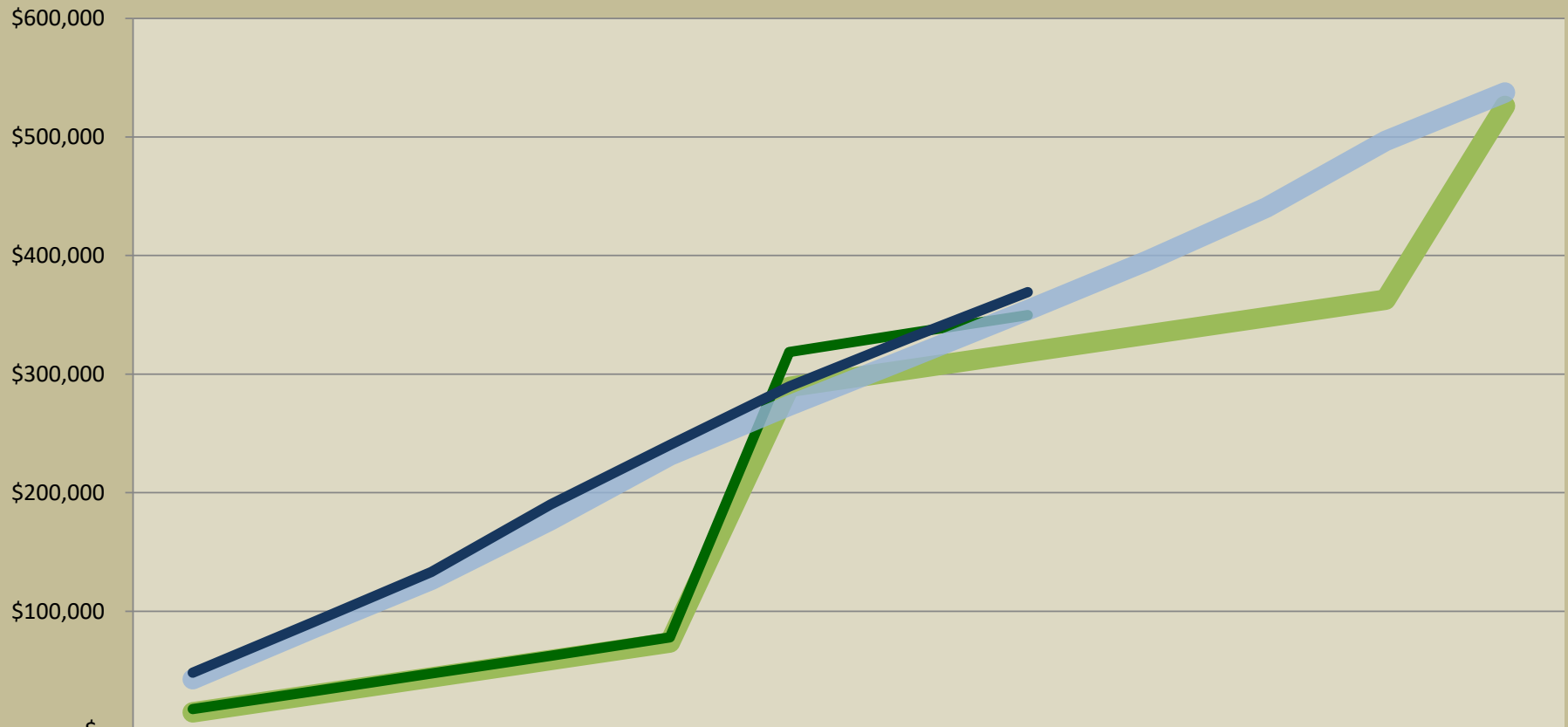


## Projected vs Actual Expenditures (Operating Fund Running Totals)



Projected	\$42,695	\$85,321	\$126,460	\$176,843	\$231,429	\$273,403	\$313,397	\$354,153	\$395,600	\$440,451	\$496,671	\$537,533
Actual	\$48,196	\$90,362	\$133,017	\$190,146	\$240,281	\$289,522	\$330,052	\$369,182				

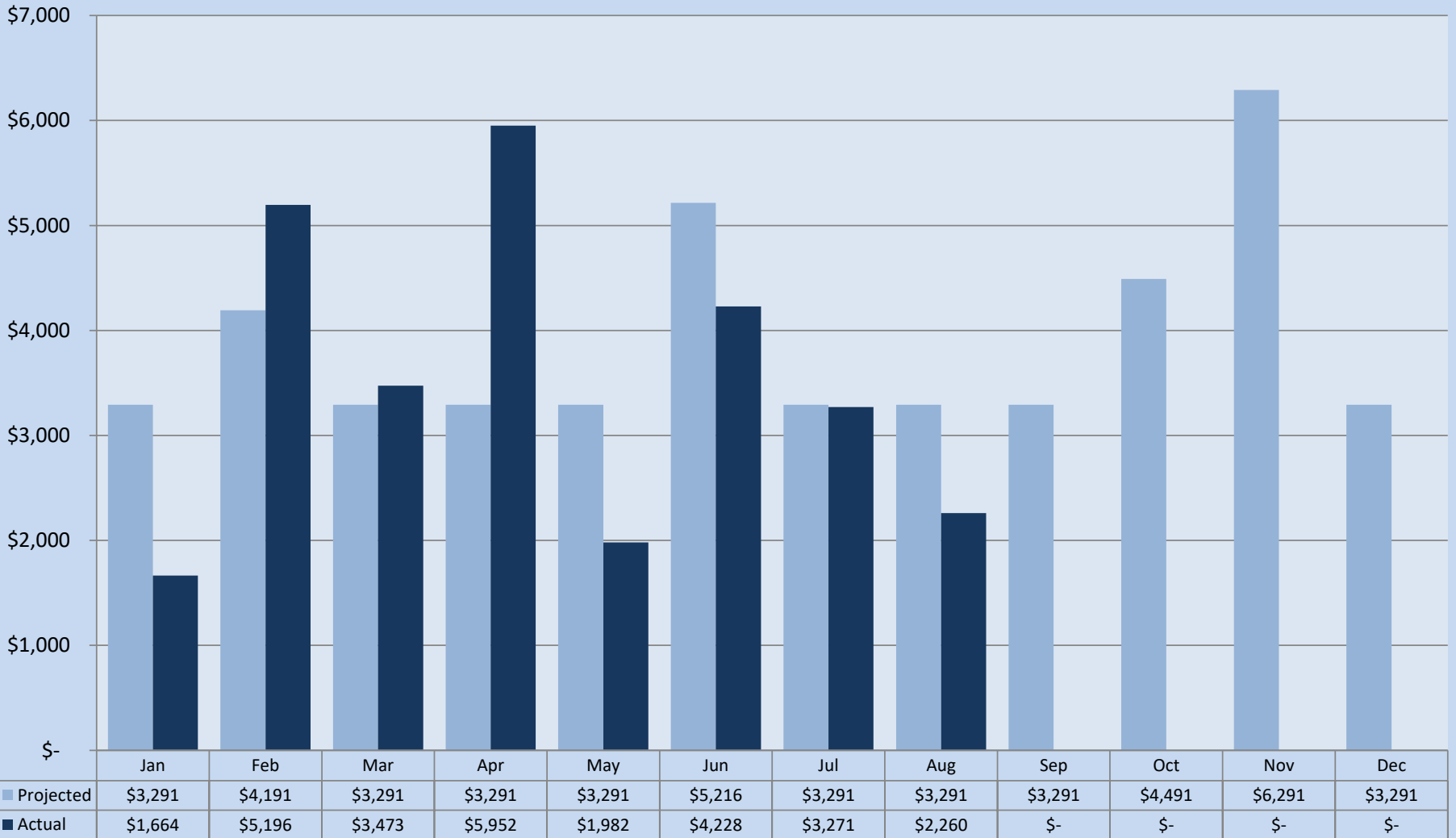
# Actual Receipts vs Expenditures (Operating Fund Running Totals)



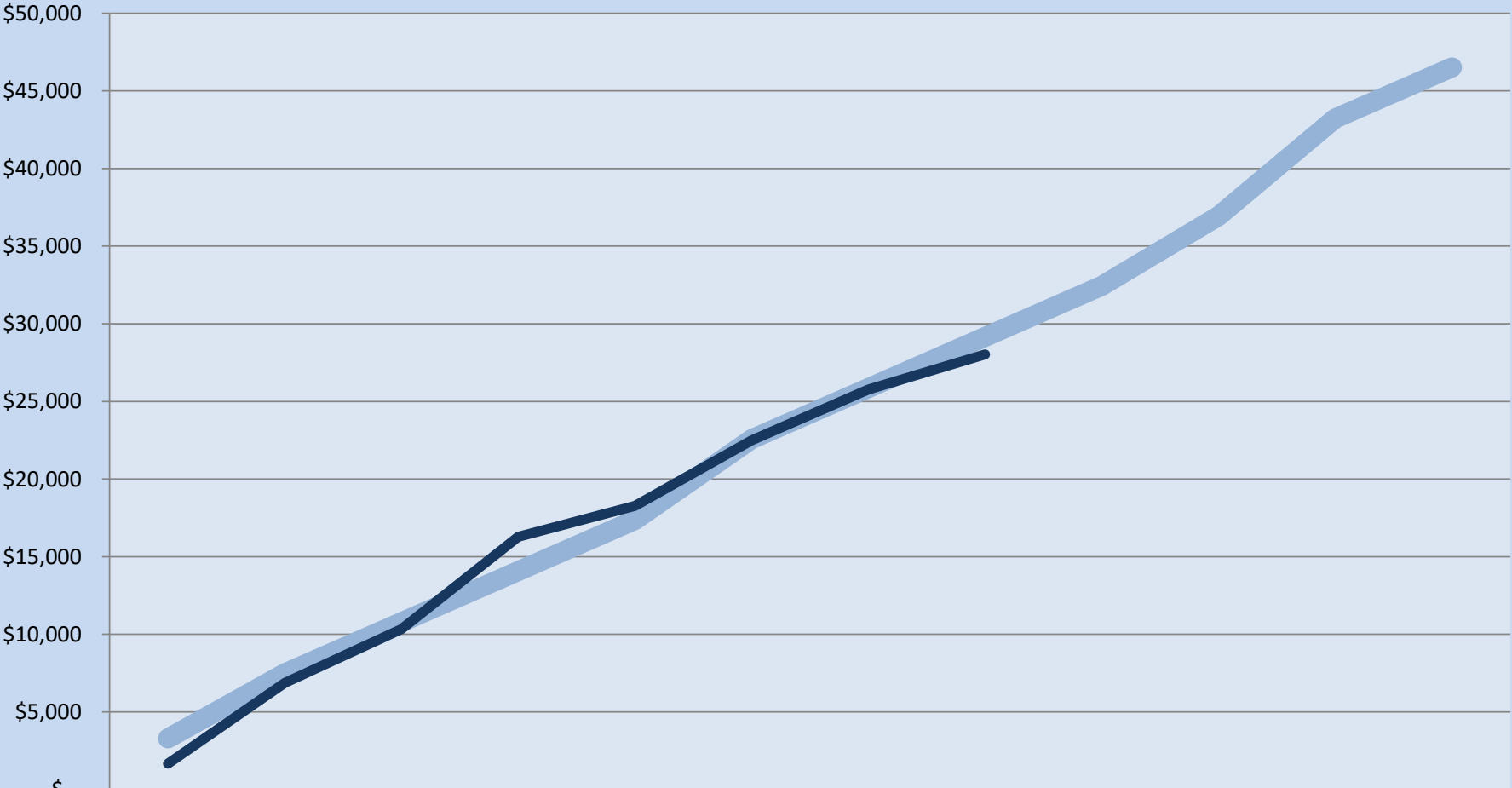
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Proj Rcpts	\$14,742	\$29,483	\$44,225	\$58,966	\$73,708	\$289,187	\$303,928	\$318,670	\$333,411	\$348,153	\$362,894	\$526,195
Rcpts	\$17,505	\$32,376	\$47,441	\$62,410	\$77,956	\$318,742	\$334,380	\$349,798				
Proj Exp	\$42,695	\$85,321	\$126,460	\$176,843	\$231,429	\$273,403	\$313,397	\$354,153	\$395,600	\$440,451	\$496,671	\$537,533
Exp	\$48,196	\$90,362	\$133,017	\$190,146	\$240,281	\$289,522	\$330,052	\$369,182				



## Projected vs Actual Material Expenditures (Operating Fund)



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



	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Projected	\$3,291	\$7,482	\$10,773	\$14,064	\$17,355	\$22,571	\$25,862	\$29,153	\$32,444	\$36,935	\$43,226	\$46,517
Actual	\$1,664	\$6,860	\$10,333	\$16,285	\$18,266	\$22,495	\$25,766	\$28,026				