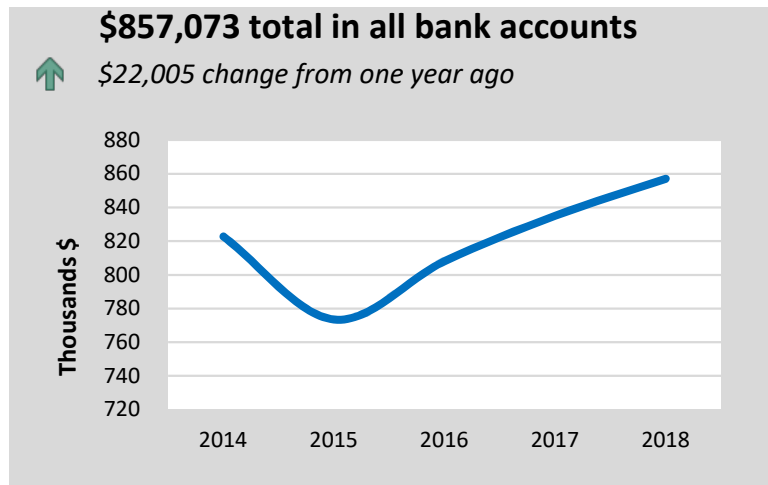


How much money does the library have in the bank?

How does it compare with prior years?

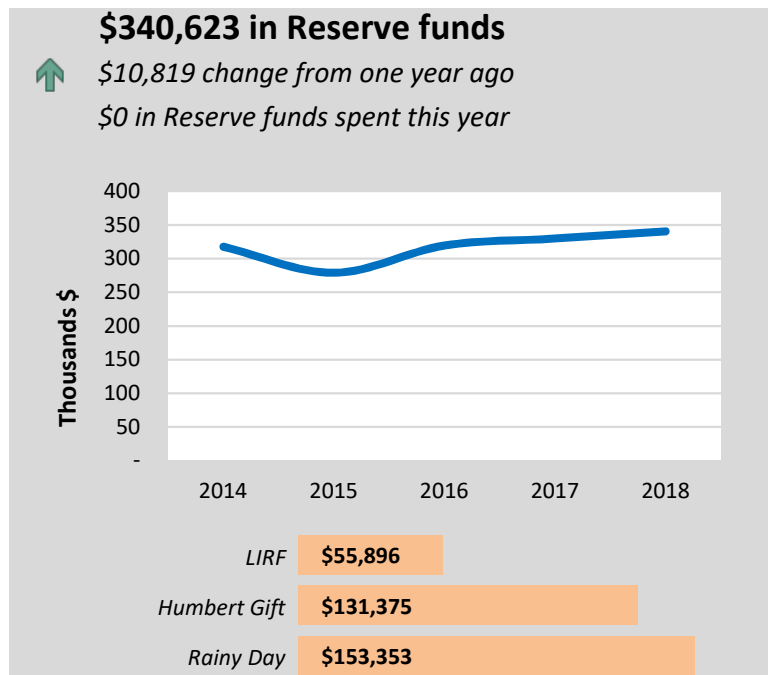


How much money is in the library's reserve funds?

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

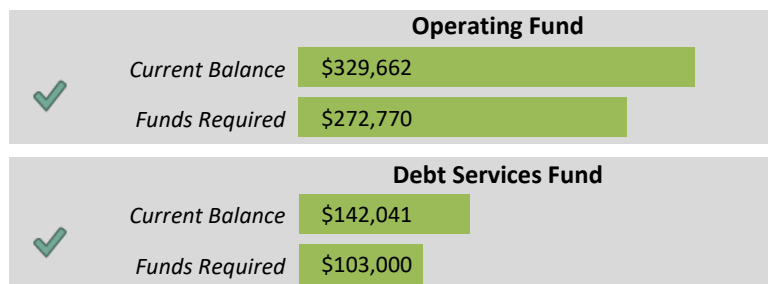
These funds are very difficult to replenish. New monies are typically from Operating Fund transfers and interest.

Which funds are available for reserve spending?

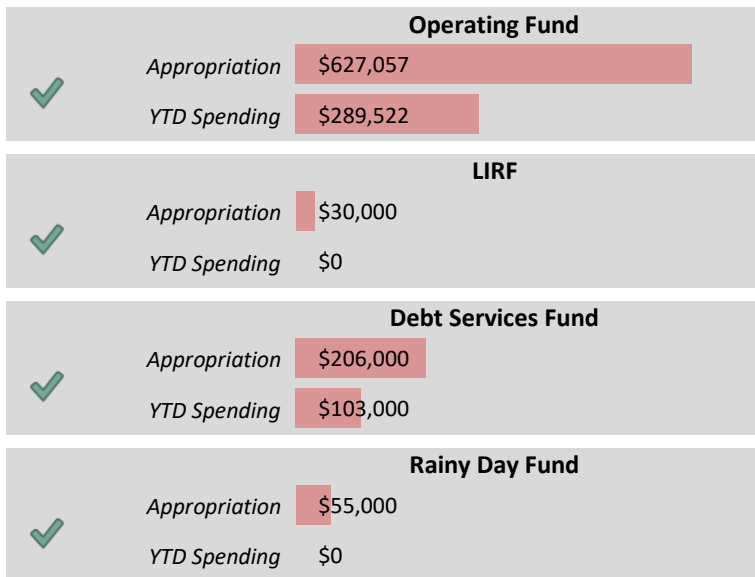


Are there adequate monies in the Operating and Debt Services Funds until the next property tax distribution?

Typically occurs in June and December

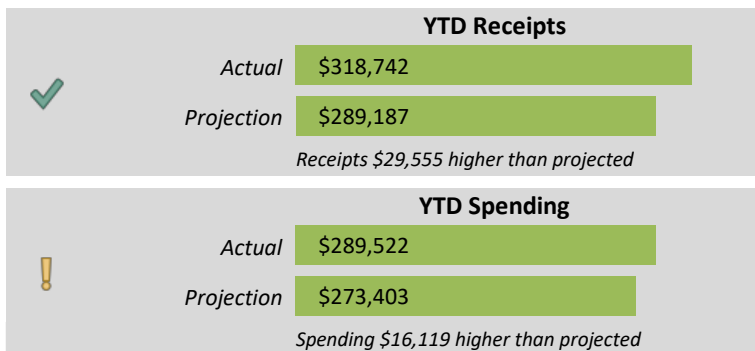


Is spending within the DLGF approved appropriations?



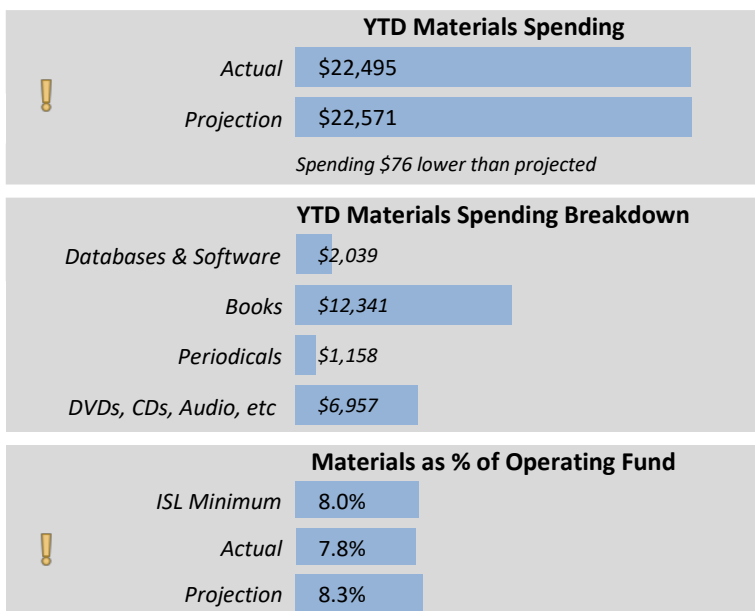
Operating Fund Projections

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

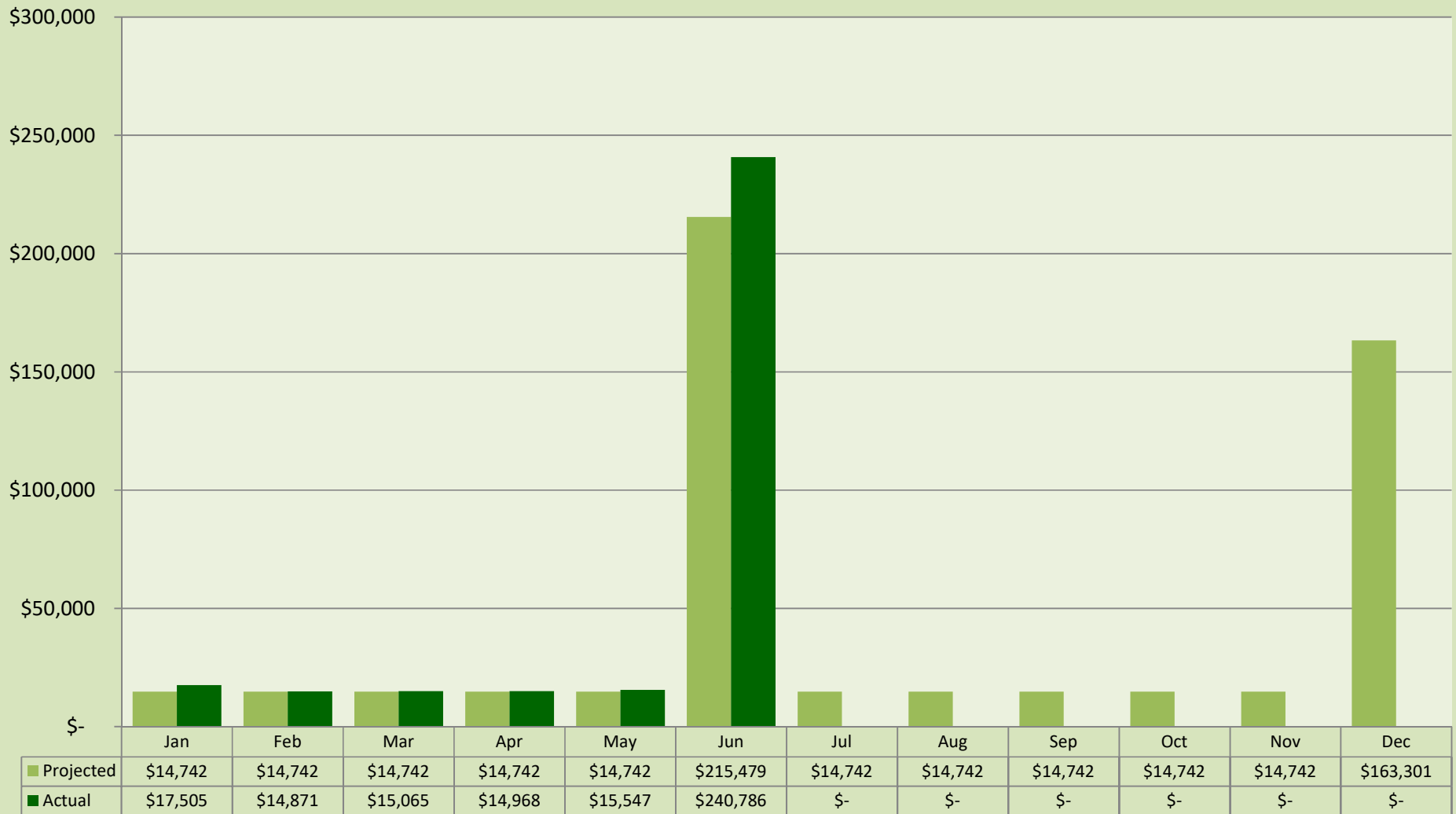
June 2018

RECEIPTS	June				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	\$ 22,996	●	\$ 193,993	\$ 216,989	68.1%	\$ 22,996	
Financial Institution Tax	\$ 27	\$ -	\$ (27)	—	\$ 27	\$ 28	0.0%	\$ 1	
Auto & Aircraft Excise Tax	\$ 6,017	\$ 6,943	\$ 927	●	\$ 6,017	\$ 6,943	2.2%	\$ 927	
Local Income Tax (LIT)	\$ 13,992	\$ 15,607	\$ 1,615	●	\$ 83,949	\$ 85,564	26.8%	\$ 1,615	
CVET	\$ 701	\$ -	\$ (701)	●	\$ 701	\$ 680	0.2%	\$ (21)	
Fines and Fees	\$ 417	\$ 653	\$ 236	—	\$ 2,500	\$ 2,848	0.9%	\$ 348	
Photocopy Fees	\$ 167	\$ 224	\$ 57	—	\$ 1,000	\$ 978	0.3%	\$ (22)	
Interest on Investments	\$ 167	\$ 371	\$ 204	—	\$ 1,000	\$ 2,139	0.7%	\$ 1,139	
Reimbursements	\$ -	\$ -	\$ -	—	\$ -	\$ 2,566	0.8%	\$ 2,566	
Refunds	\$ -	\$ -	\$ -	—	\$ -	\$ 8	0.0%	\$ 8	
Misc Receipts	\$ -	\$ -	\$ -	—	\$ -	\$ -	0.0%	\$ -	
TOTALS	\$215,479	\$240,786	\$ 25,307	●	\$289,187	\$318,742	100.0%	\$ 29,555	●

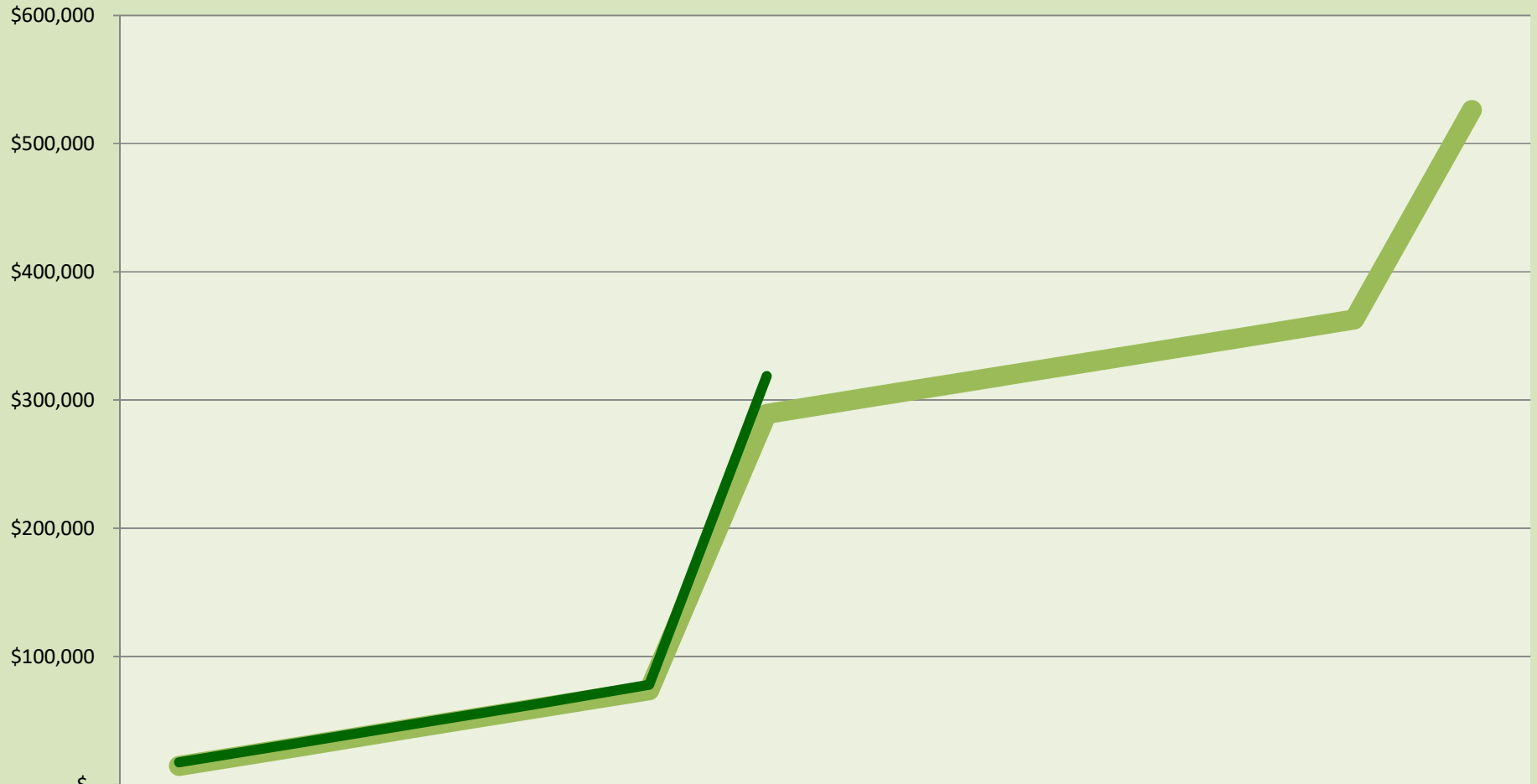
EXPENDITURES	June				Year-to-Date				green = favorable red = unfavorable
	Projected	Actual	Difference	√/?	Projected	Actual	%	Difference	
Salary of Assistants	\$ 19,232	\$ 21,065	\$ 1,833	●	\$ 124,167	\$ 125,138	43.2%	\$ 971	
Salary of Librarian	\$ 3,784	\$ 3,784	\$ -	—	\$ 24,559	\$ 24,559	8.5%	\$ (0)	
Education Reimbursement	\$ 83	\$ 500	\$ 417	●	\$ 500	\$ 500	0.2%	\$ -	
Employer's Contribution - Group	\$ 3,795	\$ 3,794	\$ (1)	—	\$ 21,162	\$ 24,493	8.5%	\$ 3,331	
Employer's Contribution - PERF	\$ 1,529	\$ 1,529	\$ (0)	—	\$ 9,923	\$ 9,922	3.4%	\$ (1)	
Employer's Share - FICA	\$ 1,761	\$ 1,901	\$ 140	—	\$ 11,379	\$ 11,452	4.0%	\$ 73	
Unemployment Compensation	\$ 100	\$ -	\$ (100)	—	\$ 600	\$ -	0.0%	\$ (600)	
Office Supplies	\$ 217	\$ 797	\$ 580	●	\$ 1,302	\$ 2,097	0.7%	\$ 795	
Operating Supplies	\$ 192	\$ 159	\$ (33)	—	\$ 1,150	\$ 878	0.3%	\$ (272)	
Other Supplies	\$ 151	\$ 116	\$ (35)	—	\$ 906	\$ 977	0.3%	\$ 71	
Professional Services	\$ 158	\$ 2,879	\$ 2,722	●	\$ 4,105	\$ 8,324	2.9%	\$ 4,219	
Professional Services - Materials	\$ 2,016	\$ -	\$ (2,016)	●	\$ 3,371	\$ 2,039	0.7%	\$ (1,332)	
Legal Services	\$ 83	\$ -	\$ (83)	—	\$ 500	\$ 882	0.3%	\$ 382	
Communication & Transportation	\$ 15	\$ 26	\$ 11	—	\$ 390	\$ 510	0.2%	\$ 120	
Postage	\$ 23	\$ -	\$ (23)	—	\$ 139	\$ 29	0.0%	\$ (110)	
Professional Meetings	\$ 50	\$ -	\$ (50)	—	\$ 300	\$ 25	0.0%	\$ (275)	
Telephone and Internet	\$ 318	\$ 229	\$ (89)	—	\$ 1,910	\$ 1,372	0.5%	\$ (538)	
Travel Expense	\$ 75	\$ 59	\$ (16)	—	\$ 450	\$ 685	0.2%	\$ 235	
Advertising Public Notices	\$ 8	\$ -	\$ (8)	—	\$ 48	\$ 44	0.0%	\$ (4)	
Insurance	\$ -	\$ -	\$ -	—	\$ 10,400	\$ 9,395	3.2%	\$ (1,005)	
Official Bonds	\$ -	\$ 1,708	\$ 1,708	●	\$ 1,800	\$ 1,708	0.6%	\$ (92)	
Electricity	\$ 2,074	\$ 2,288	\$ 214	—	\$ 10,612	\$ 10,254	3.5%	\$ (358)	
Gas	\$ 168	\$ 84	\$ (84)	—	\$ 3,635	\$ 3,610	1.2%	\$ (25)	
Waste Disposal	\$ 121	\$ -	\$ (121)	—	\$ 726	\$ 719	0.2%	\$ (7)	
Water	\$ 315	\$ 293	\$ (22)	—	\$ 1,890	\$ 1,754	0.6%	\$ (136)	
R&M Building & Structures	\$ 2,052	\$ 3,636	\$ 1,585	●	\$ 16,795	\$ 23,861	8.2%	\$ 7,066	
R&M Equipment	\$ 50	\$ -	\$ (50)	—	\$ 300	\$ 233	0.1%	\$ (67)	
Rentals	\$ 4	\$ -	\$ (4)	—	\$ 24	\$ 20	0.0%	\$ (4)	
Dues	\$ -	\$ -	\$ -	—	\$ 645	\$ 632	0.2%	\$ (13)	
Transfer to LIRF	\$ -	\$ -	\$ -	—	\$ -	\$ -	0.0%	\$ -	
Furniture and Equipment	\$ 400	\$ 164	\$ (236)	—	\$ 2,400	\$ 2,955	1.0%	\$ 555	
Books	\$ 1,833	\$ 2,683	\$ 849	●	\$ 11,000	\$ 12,341	4.3%	\$ 1,341	
Nonprinted Materials	\$ 1,250	\$ 1,482	\$ 232	—	\$ 7,500	\$ 6,957	2.4%	\$ (543)	
Periodicals and Newspapers	\$ 117	\$ 64	\$ (53)	—	\$ 700	\$ 1,158	0.4%	\$ 458	
TOTALS	\$ 41,974	\$ 49,241	\$ 7,267	●	\$275,288	\$289,522	100.0%	\$ 14,234	●

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)

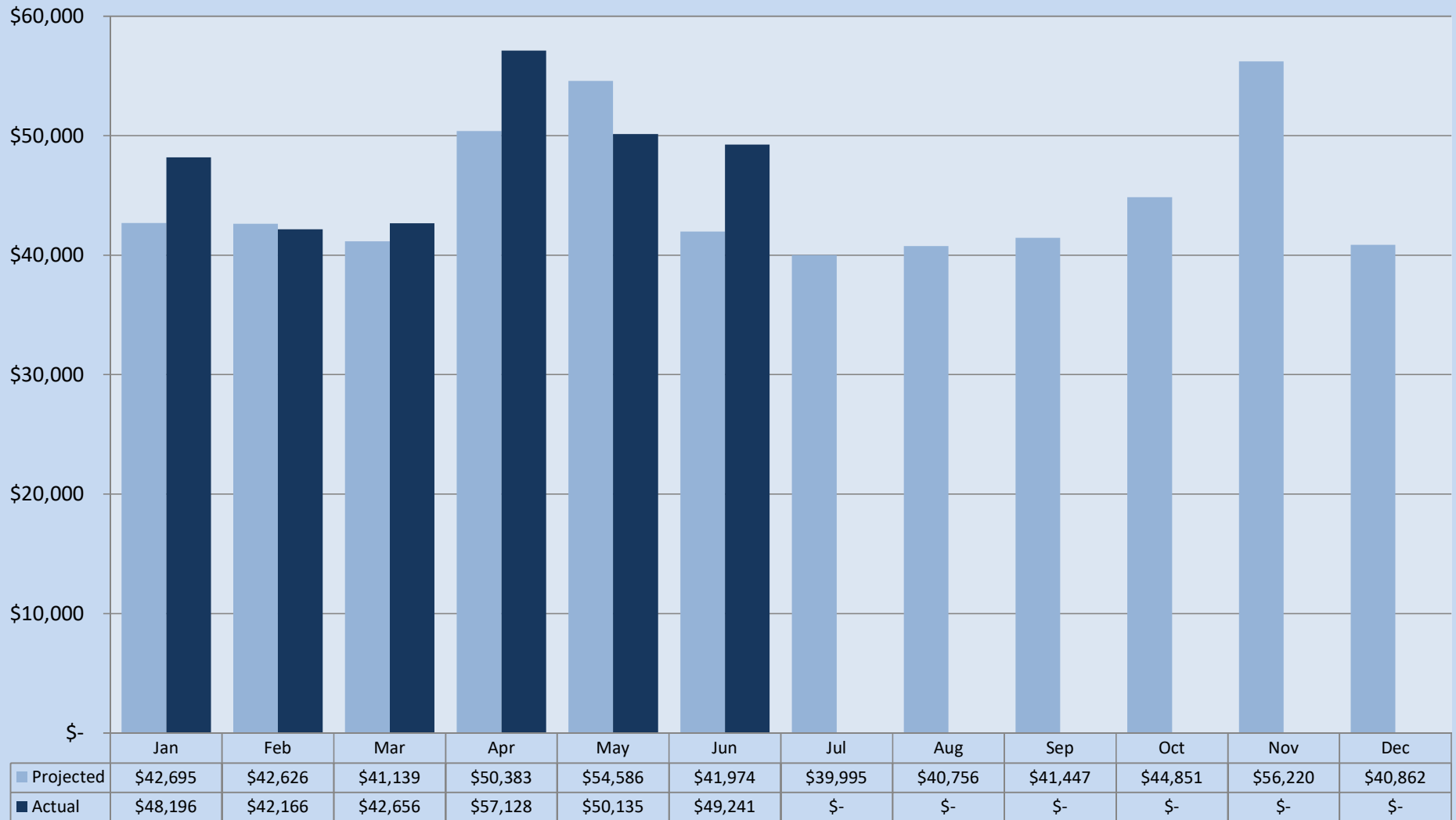


Projected vs Actual Receipts (Operating Fund Running Totals)



	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						

Projected vs Actual Expenditures (Operating Fund)

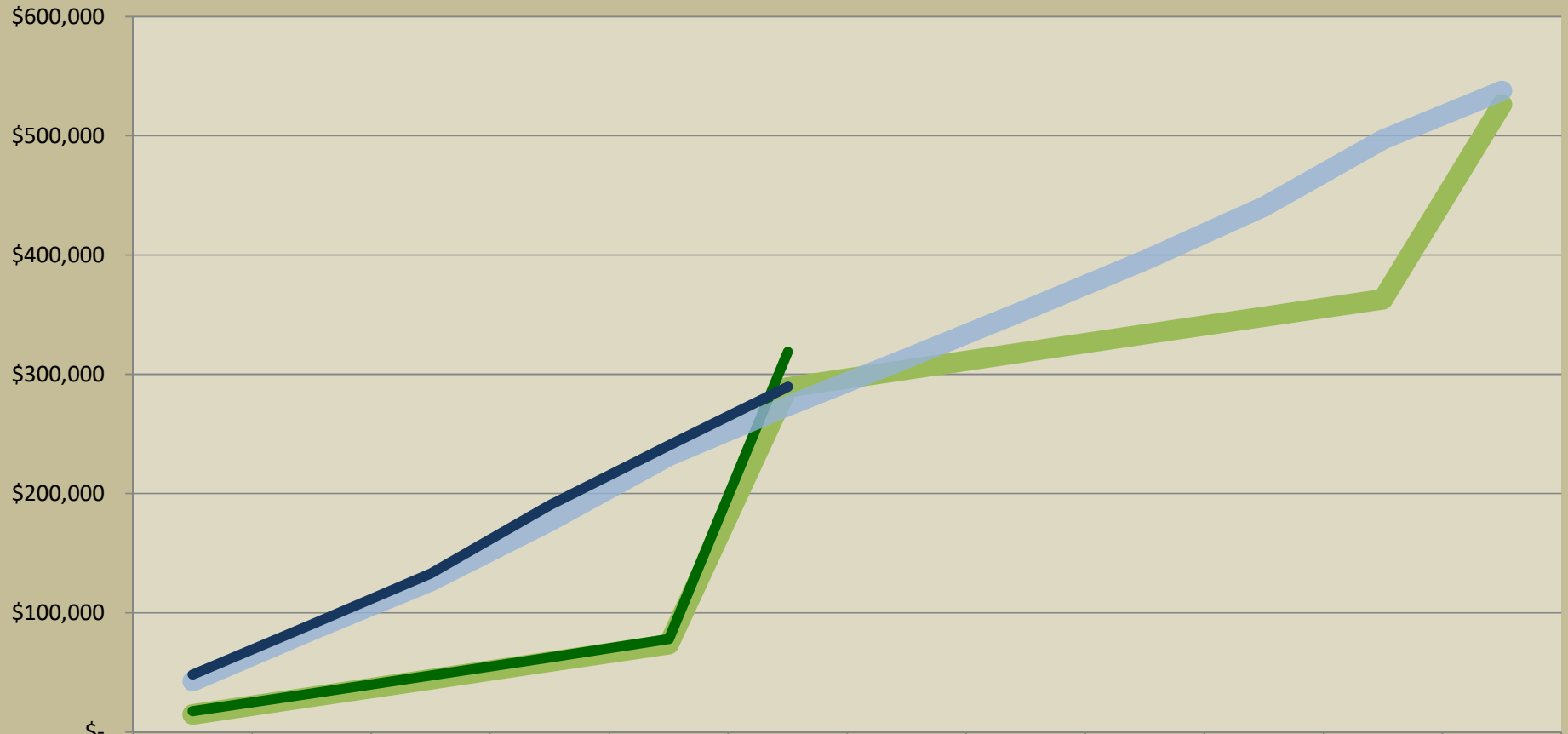


Projected vs Actual Expenditures (Operating Fund Running Totals)



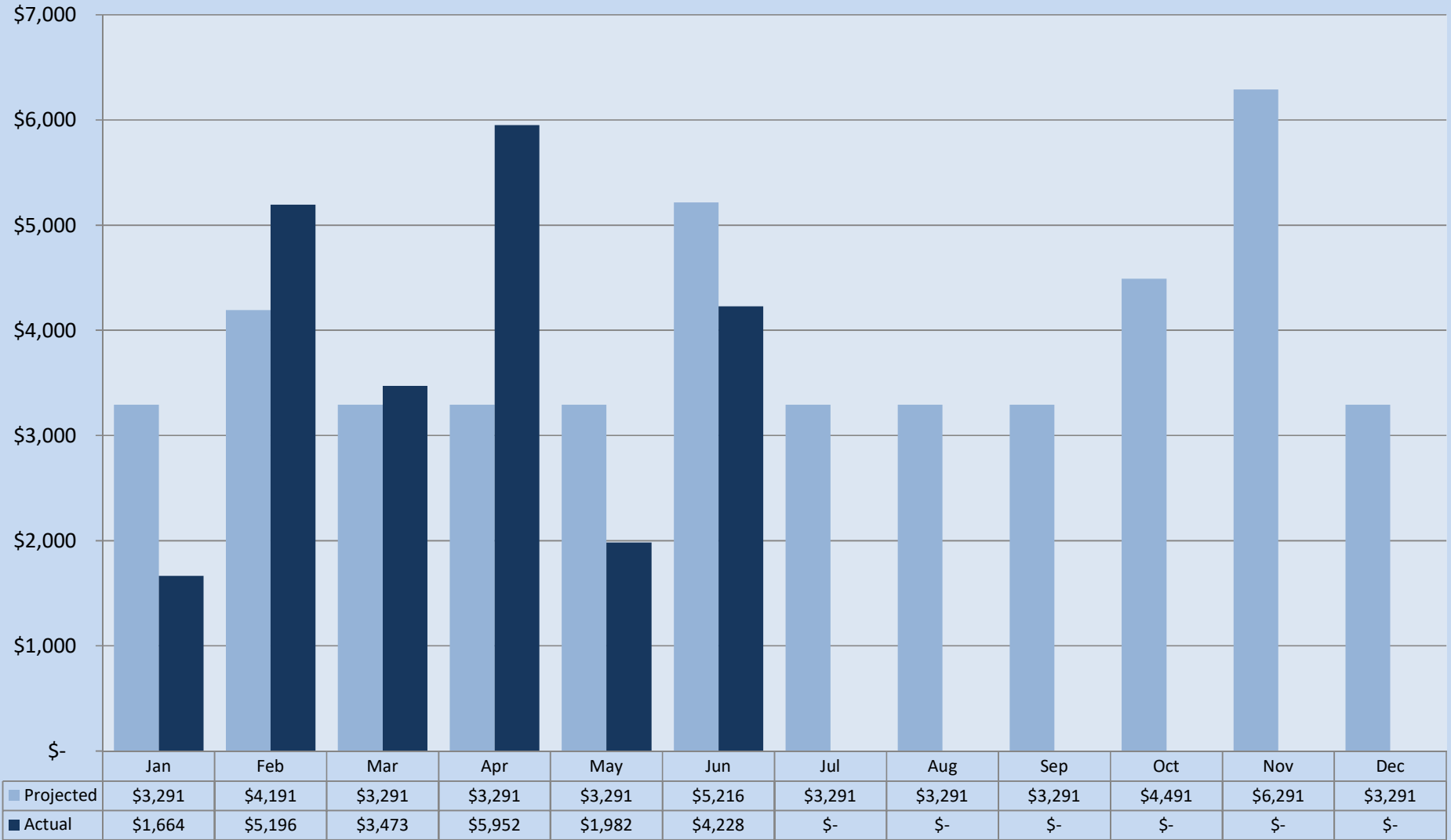
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Projected	\$42,695	\$85,321	\$126,460	\$176,843	\$231,429	\$273,403	\$313,397	\$354,153	\$395,600	\$440,451	\$496,671	\$537,533
Actual	\$48,196	\$90,362	\$133,017	\$190,146	\$240,281	\$289,522						

Actual Receipts vs Expenditures (Operating Fund Running Totals)

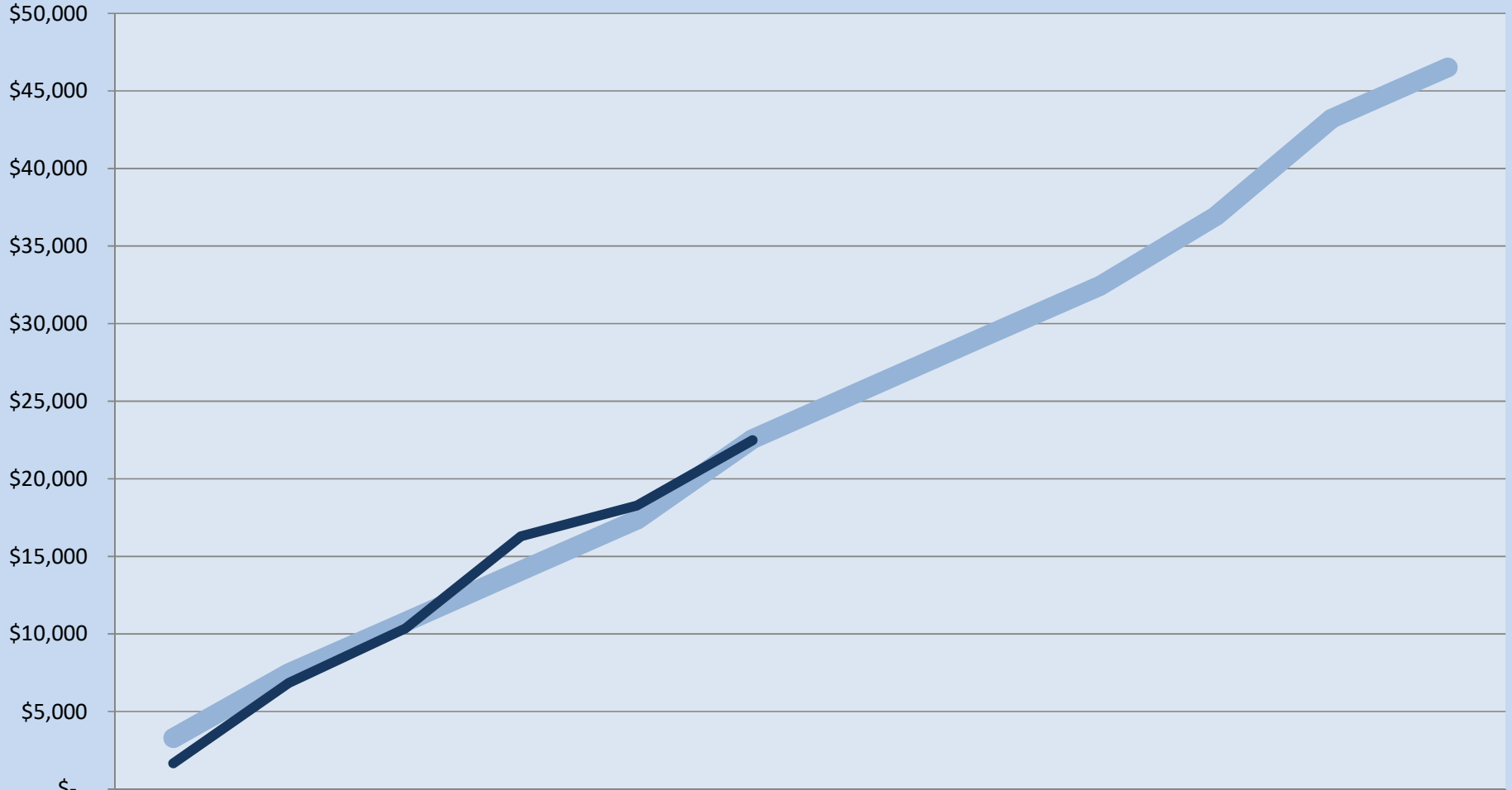


	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Proj Rcpts	\$14,742	\$29,483	\$44,225	\$58,966	\$73,708	\$289,187	\$303,928	\$318,670	\$333,411	\$348,153	\$362,894	\$526,195
Rcpts	\$17,505	\$32,376	\$47,441	\$62,410	\$77,956	\$318,742						
Proj Exp	\$42,695	\$85,321	\$126,460	\$176,843	\$231,429	\$273,403	\$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						

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						