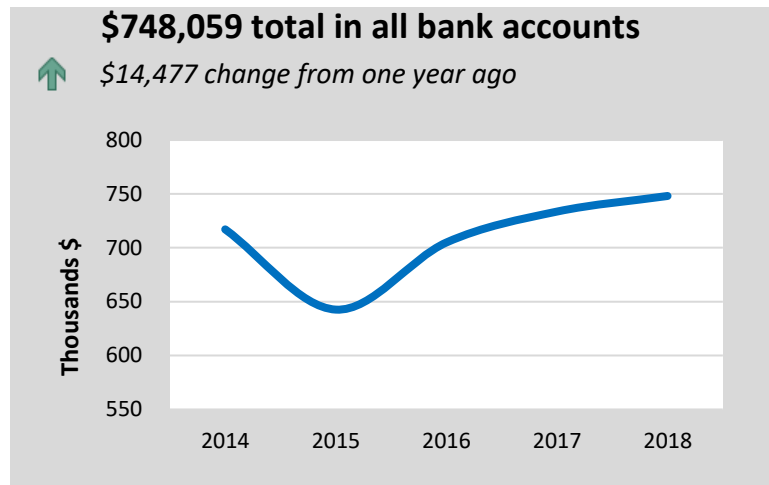


How much money does the library have in the bank?

How does it compare with prior years?

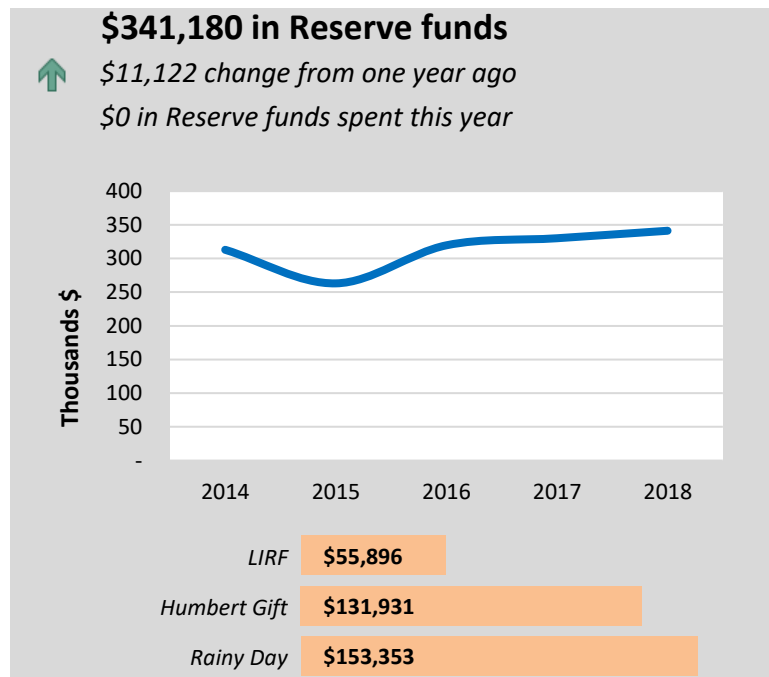


How much money is in the library's reserve funds?

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

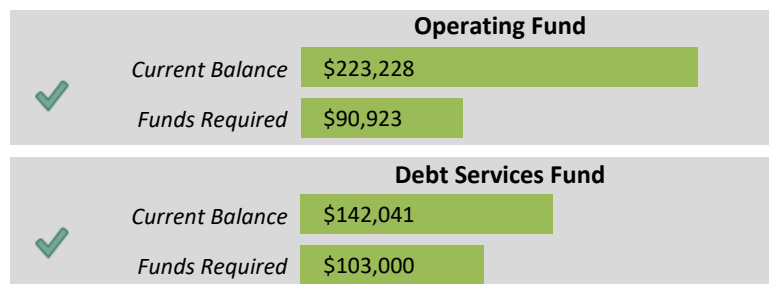
These funds are very difficult to replenish. New monies are typically from Operating Fund transfers and interest.

Which funds are available for reserve spending?

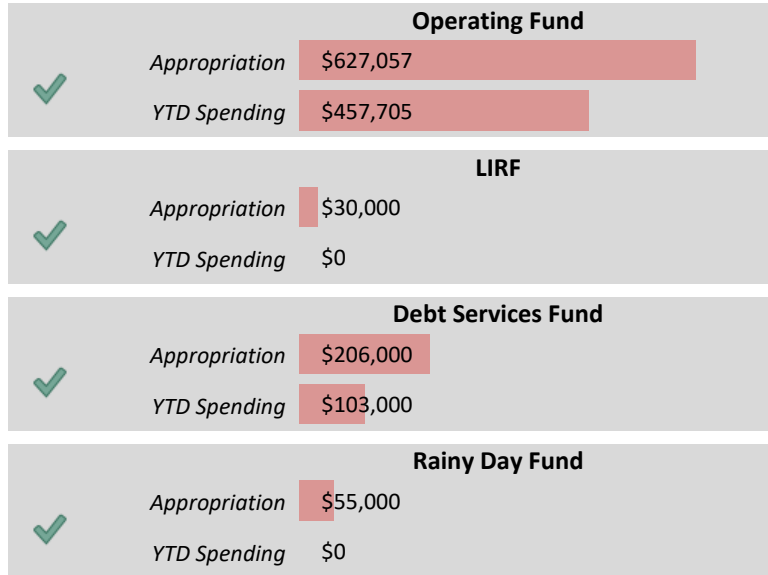


Are there adequate monies in the Operating and Debt Services Funds until the next property tax distribution?

Typically occurs in June and December

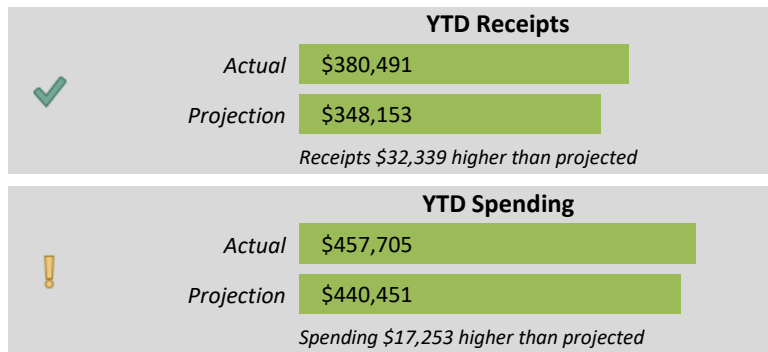


Is spending within the DLGF approved appropriations?



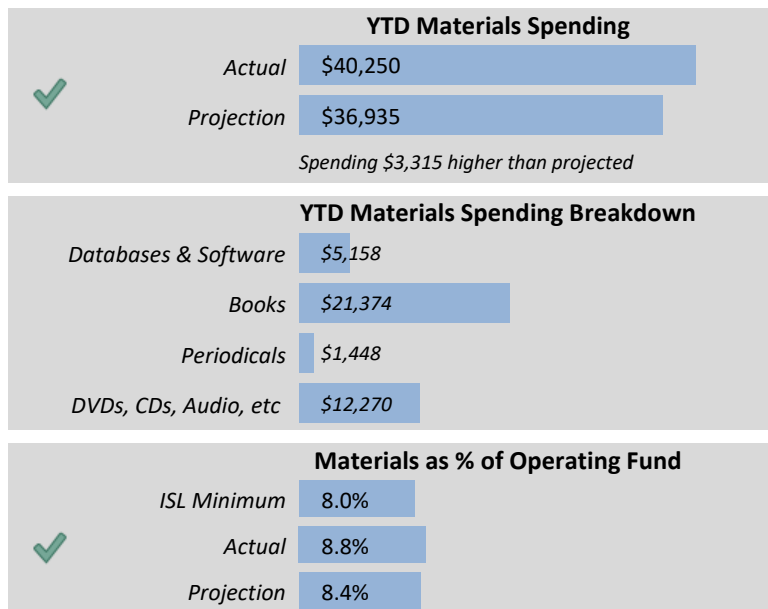
Operating Fund Projections

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

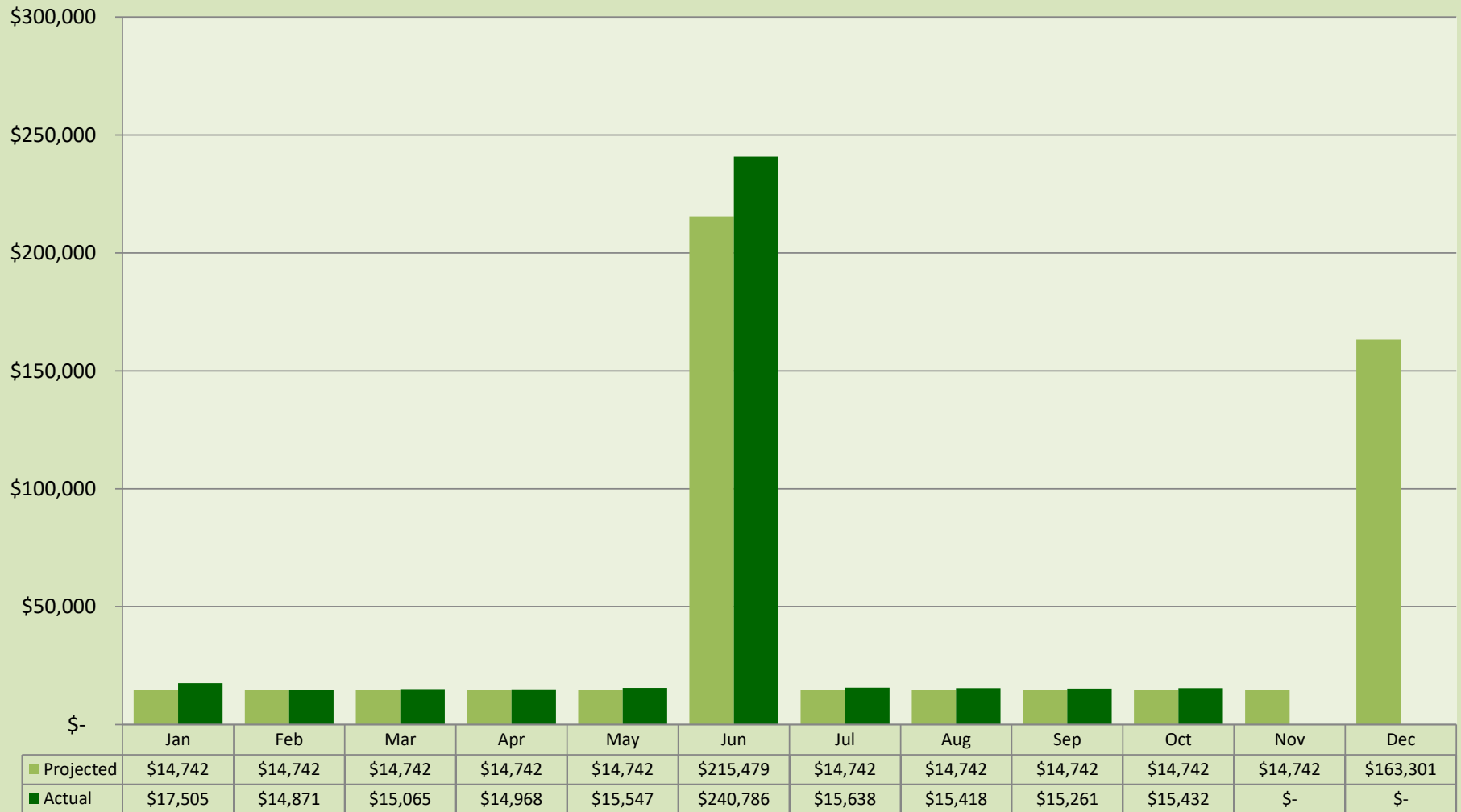
October 2018

RECEIPTS	October				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	57.0%	\$ 22,996	
Financial Institution Tax	\$ -	\$ -	\$ -	—	\$ 27	\$ 28	0.0%	\$ 1	
Auto & Aircraft Excise Tax	\$ -	\$ -	\$ -	—	\$ 6,017	\$ 6,943	1.8%	\$ 927	
Local Income Tax (LIT)	\$ 13,992	\$ 13,992	\$ -	—	\$ 139,915	\$ 141,530	37.2%	\$ 1,615	
CVET	\$ -	\$ -	\$ -	—	\$ 701	\$ 680	0.2%	\$ (21)	
Fines and Fees	\$ 417	\$ 562	\$ 145	—	\$ 4,167	\$ 4,721	1.2%	\$ 554	
Photocopy Fees	\$ 167	\$ 88	\$ (79)	—	\$ 1,667	\$ 1,570	0.4%	\$ (96)	
Interest on Investments	\$ 167	\$ 791	\$ 624	●	\$ 1,667	\$ 4,919	1.3%	\$ 3,252	
Reimbursements	\$ -	\$ -	\$ -	—	\$ -	\$ 3,104	0.8%	\$ 3,104	
Refunds	\$ -	\$ -	\$ -	—	\$ -	\$ 8	0.0%	\$ 8	
Misc Receipts	\$ -	\$ -	\$ -	—	\$ -	\$ -	0.0%	\$ -	
TOTALS	\$ 14,742	\$ 15,432	\$ 691	●	\$348,153	\$380,491	100.0%	\$ 32,339	●

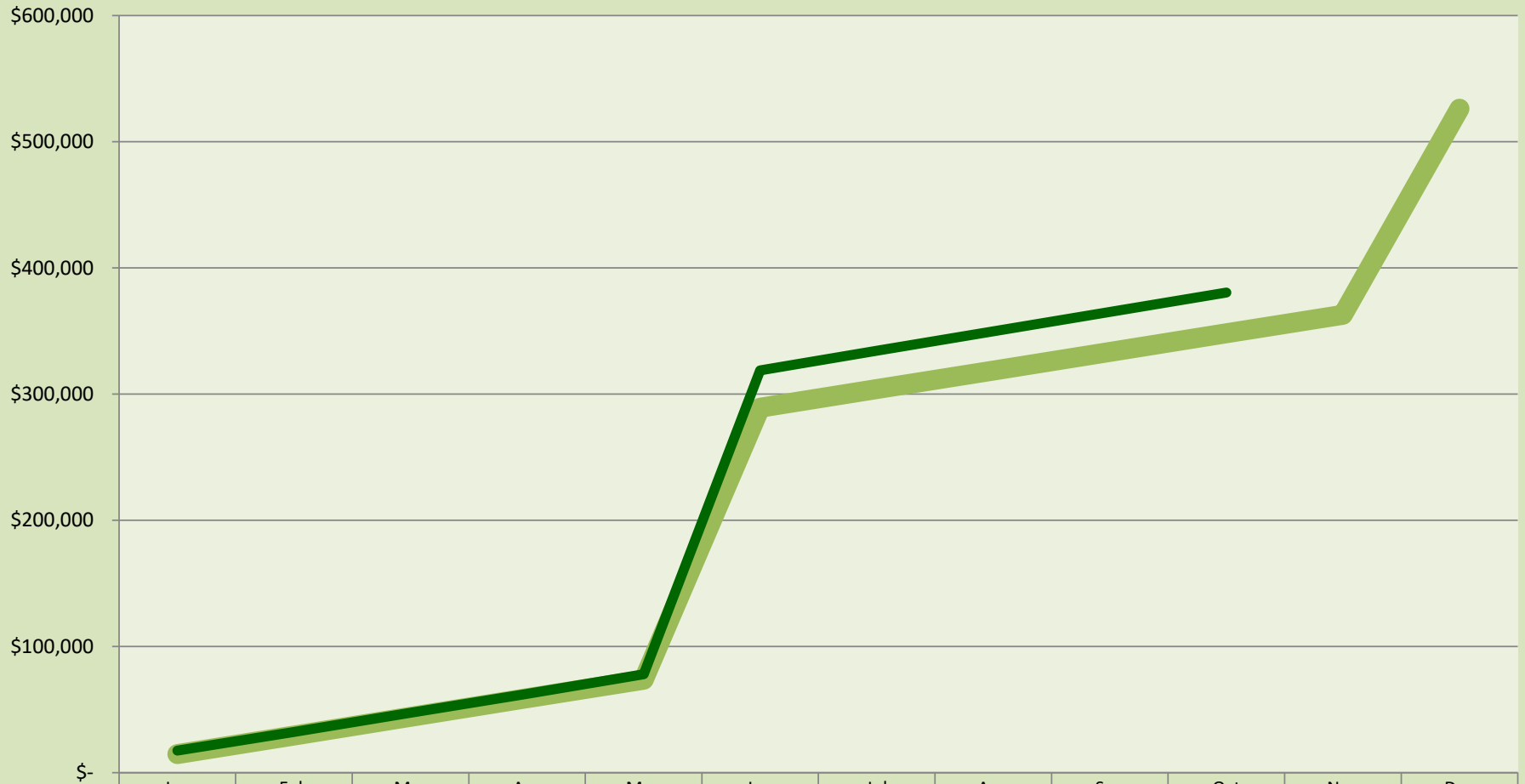
EXPENDITURES	October				Year-to-Date				green = favorable red = unfavorable
	Projected	Actual	Difference	√?	Projected	Actual	%	Difference	
Salary of Assistants	\$ 19,232	\$ 19,148	\$ (84)	—	\$ 201,095	\$ 203,379	44.4%	\$ 2,284	■
Salary of Librarian	\$ 3,784	\$ 3,784	\$ -	—	\$ 39,695	\$ 39,695	8.7%	\$ (0)	
Education Reimbursement	\$ 83	\$ -	\$ (83)	—	\$ 833	\$ 500	0.1%	\$ (333)	■
Employer's Contribution - Group	\$ 3,393	\$ 3,392	\$ (1)	—	\$ 35,136	\$ 38,462	8.4%	\$ 3,326	■
Employer's Contribution - PERF	\$ 1,529	\$ 1,529	\$ (0)	—	\$ 16,039	\$ 16,037	3.5%	\$ (2)	
Employer's Share - FICA	\$ 1,761	\$ 1,754	\$ (7)	—	\$ 18,423	\$ 18,595	4.1%	\$ 172	
Unemployment Compensation	\$ 100	\$ -	\$ (100)	—	\$ 1,000	\$ -	0.0%	\$ (1,000)	■
Office Supplies	\$ 217	\$ 36	\$ (181)	—	\$ 2,170	\$ 2,369	0.5%	\$ 199	
Operating Supplies	\$ 192	\$ 74	\$ (118)	—	\$ 1,917	\$ 1,460	0.3%	\$ (457)	■
Other Supplies	\$ 151	\$ -	\$ (151)	—	\$ 1,510	\$ 1,741	0.4%	\$ 231	
Professional Services	\$ 3,998	\$ 3,299	\$ (698)	●	\$ 9,685	\$ 15,274	3.3%	\$ 5,589	■
Professional Services - Materials	\$ 1,291	\$ 1,180	\$ (111)	—	\$ 4,935	\$ 5,158	1.1%	\$ 223	
Legal Services	\$ 83	\$ -	\$ (83)	—	\$ 833	\$ 882	0.2%	\$ 49	
Communication & Transportation	\$ 15	\$ 29	\$ 14	—	\$ 450	\$ 626	0.1%	\$ 176	
Postage	\$ 23	\$ -	\$ (23)	—	\$ 231	\$ 259	0.1%	\$ 28	
Professional Meetings	\$ 50	\$ -	\$ (50)	—	\$ 500	\$ 25	0.0%	\$ (475)	■
Telephone and Internet	\$ 318	\$ 231	\$ (88)	—	\$ 3,183	\$ 2,293	0.5%	\$ (890)	■
Travel Expense	\$ 75	\$ 111	\$ 36	—	\$ 750	\$ 1,134	0.2%	\$ 384	
Advertising Public Notices	\$ 8	\$ -	\$ (8)	—	\$ 80	\$ 44	0.0%	\$ (36)	
Insurance	\$ -	\$ -	\$ -	—	\$ 10,400	\$ 9,395	2.1%	\$ (1,005)	■
Official Bonds	\$ 100	\$ -	\$ (100)	—	\$ 1,900	\$ 1,708	0.4%	\$ (192)	
Electricity	\$ 2,199	\$ 2,463	\$ 264	●	\$ 20,135	\$ 20,603	4.5%	\$ 468	
Gas	\$ 107	\$ 254	\$ 147	—	\$ 3,979	\$ 4,065	0.9%	\$ 86	
Waste Disposal	\$ 121	\$ 284	\$ 163	—	\$ 1,210	\$ 1,599	0.3%	\$ 389	
Water	\$ 315	\$ 293	\$ (22)	—	\$ 3,150	\$ 2,947	0.6%	\$ (203)	■
R&M Building & Structures	\$ 2,052	\$ 1,200	\$ (852)	●	\$ 25,877	\$ 30,007	6.6%	\$ 4,130	■
R&M Equipment	\$ 50	\$ 28	\$ (22)	—	\$ 500	\$ 450	0.1%	\$ (50)	
Rentals	\$ 4	\$ -	\$ (4)	—	\$ 40	\$ 40	0.0%	\$ -	
Dues	\$ -	\$ -	\$ -	—	\$ 680	\$ 632	0.1%	\$ (48)	
Transfer to LIRF	\$ -	\$ -	\$ -	—	\$ -	\$ -	0.0%	\$ -	
Furniture and Equipment	\$ 400	\$ 241	\$ (159)	—	\$ 4,000	\$ 3,235	0.7%	\$ (765)	■
Books	\$ 1,833	\$ 2,267	\$ 434	●	\$ 18,333	\$ 21,374	4.7%	\$ 3,041	■
Nonprinted Materials	\$ 1,250	\$ 2,246	\$ 996	●	\$ 12,500	\$ 12,270	2.7%	\$ (230)	■
Periodicals and Newspapers	\$ 117	\$ 54	\$ (63)	—	\$ 1,167	\$ 1,448	0.3%	\$ 281	
TOTALS	\$ 44,851	\$ 43,897	\$ (954)	●	\$442,336	\$457,705	100.0%	\$ 15,368	●

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)

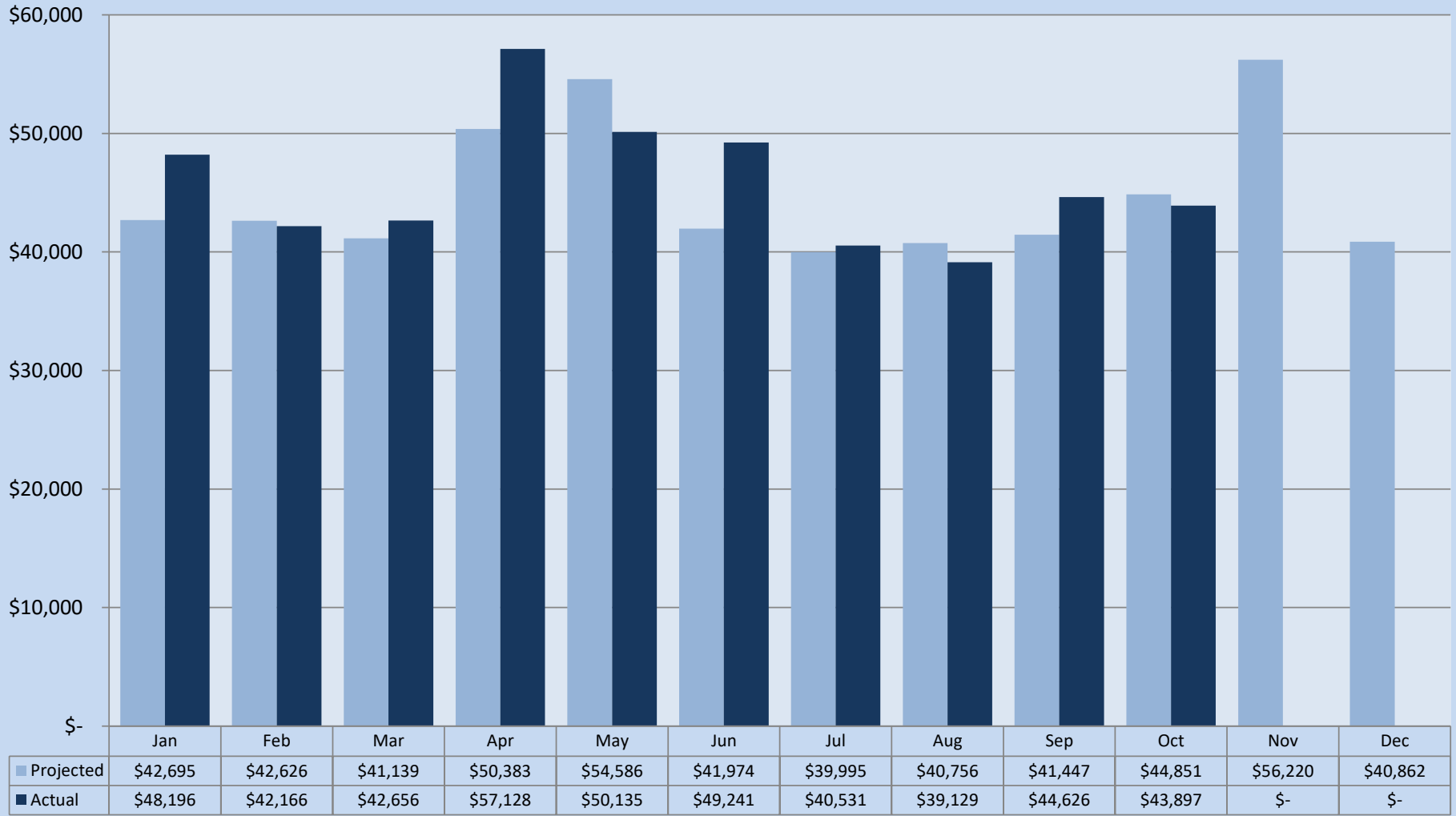


Projected vs Actual Receipts (Operating Fund Running Totals)



	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	\$365,059	\$380,491		

Projected vs Actual Expenditures (Operating Fund)

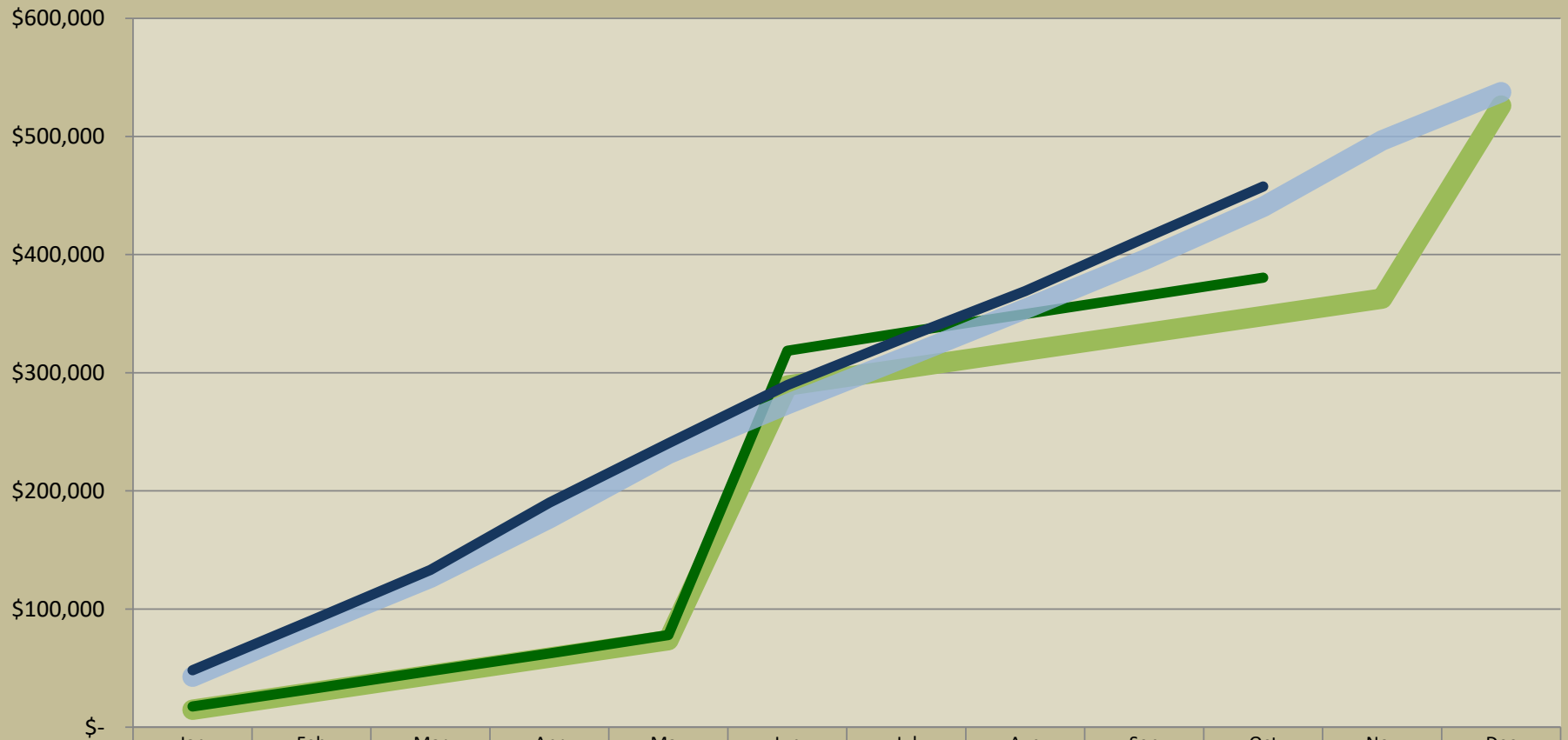


Projected vs Actual Expenditures (Operating Fund Running Totals)



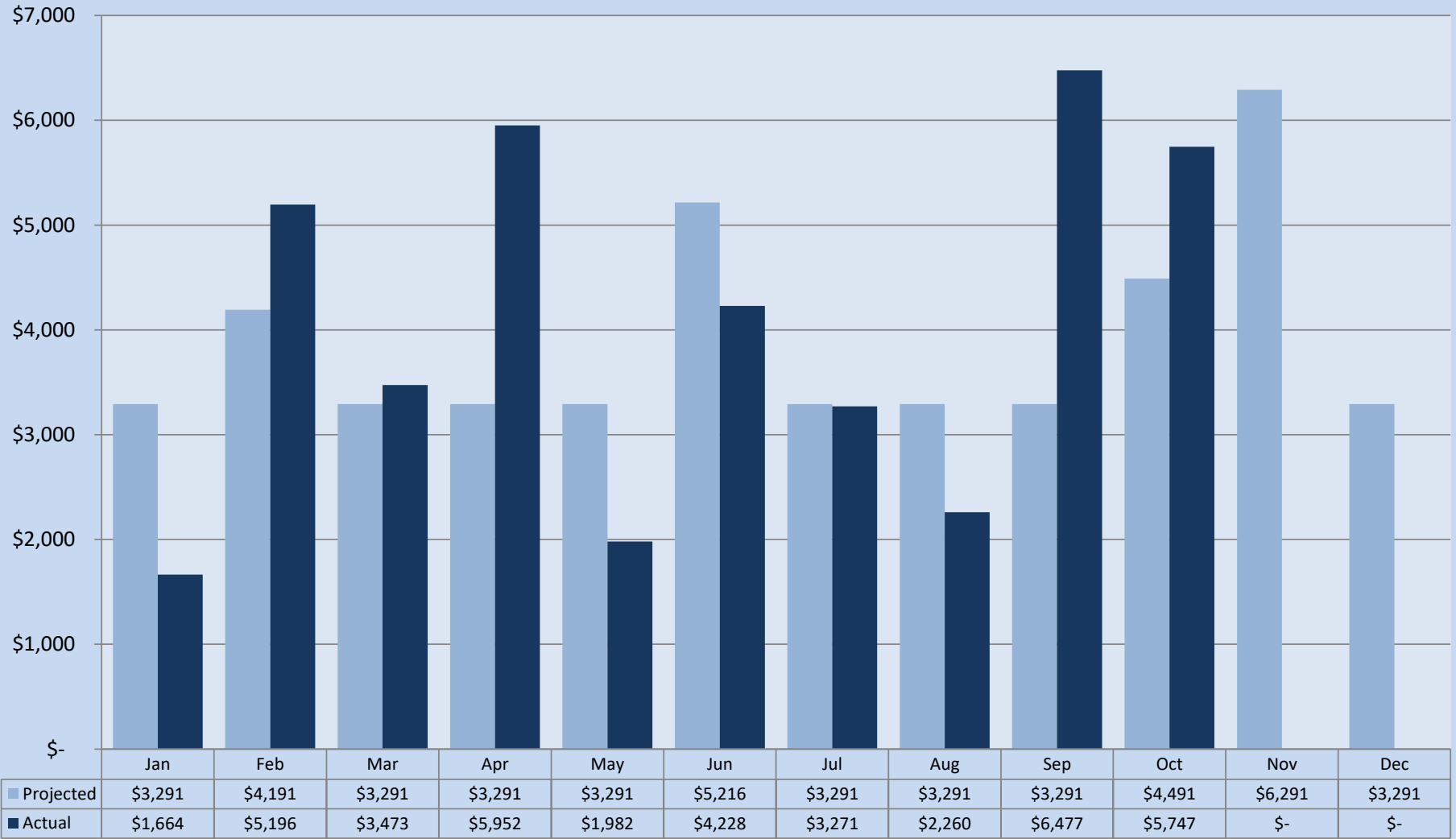
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Projected	\$42,695	\$85,321	\$126,460	\$176,843	\$231,429	\$273,403	\$313,397	\$354,153	\$395,600	\$440,451	\$496,671	\$537,533
Actual	\$48,196	\$90,362	\$133,017	\$190,146	\$240,281	\$289,522	\$330,052	\$369,182	\$413,808	\$457,705		

Actual Receipts vs Expenditures (Operating Fund Running Totals)

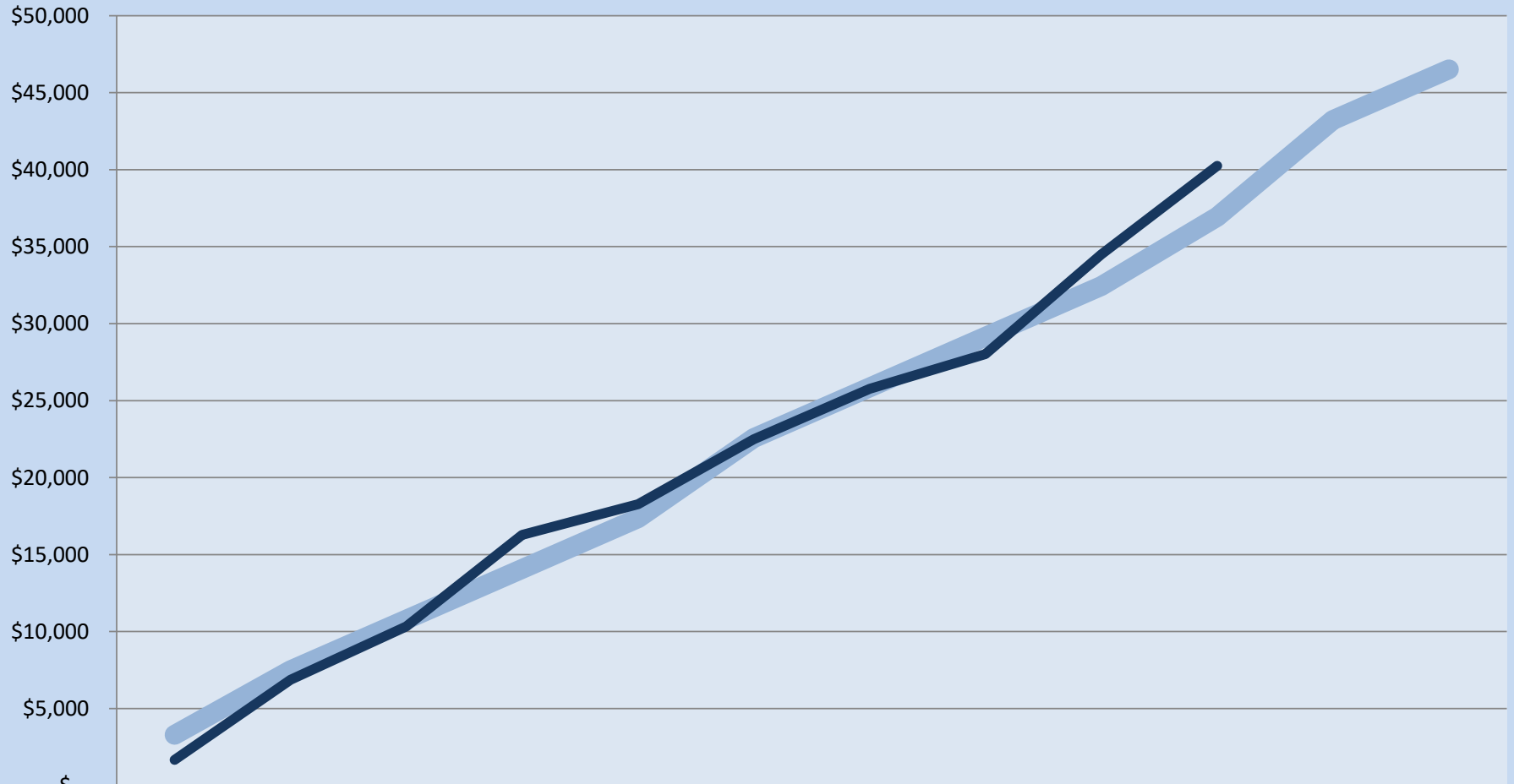


	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Proj Rcpts	\$14,742	\$29,483	\$44,225	\$58,966	\$73,708	\$289,187	\$303,928	\$318,670	\$333,411	\$348,153	\$362,894	\$526,195
Rcpts	\$17,505	\$32,376	\$47,441	\$62,410	\$77,956	\$318,742	\$334,380	\$349,798	\$365,059	\$380,491		
Proj Exp	\$42,695	\$85,321	\$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	\$413,808	\$457,705		

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	\$34,503	\$40,250		