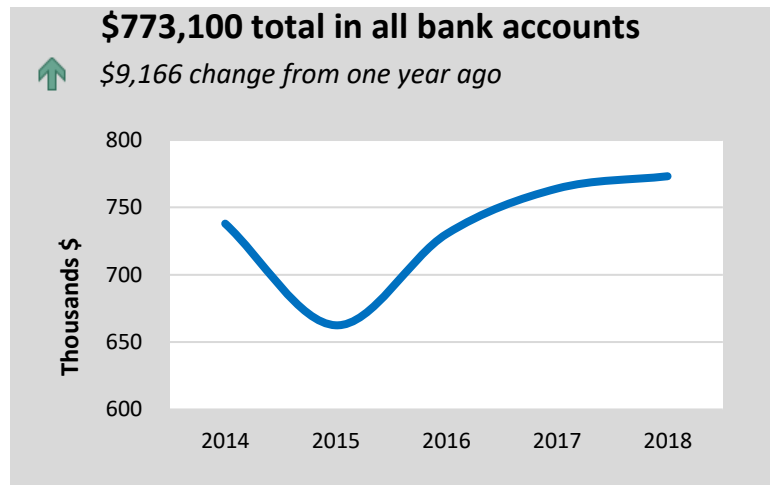


## How much money does the library have in the bank?

*How does it compare with prior years?*

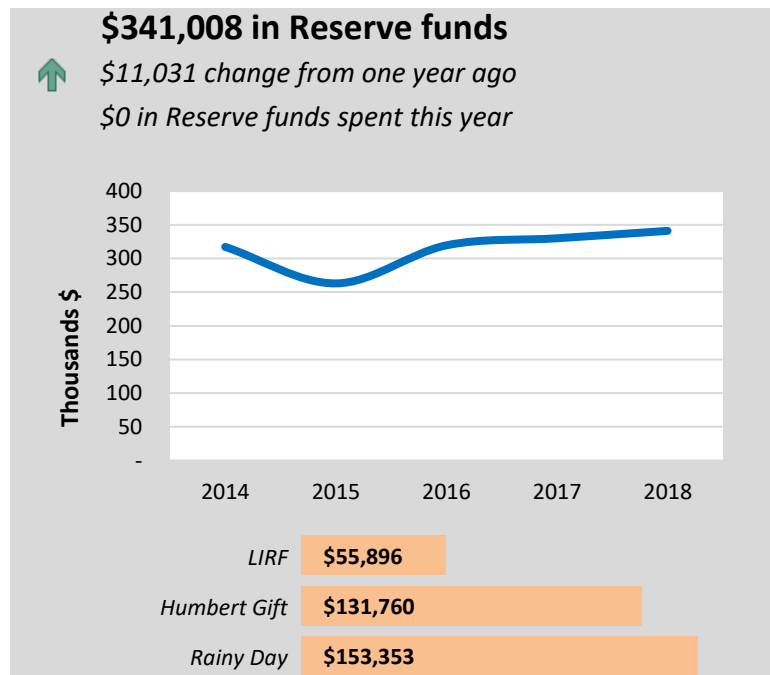


## How much money is in the library's reserve funds?

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

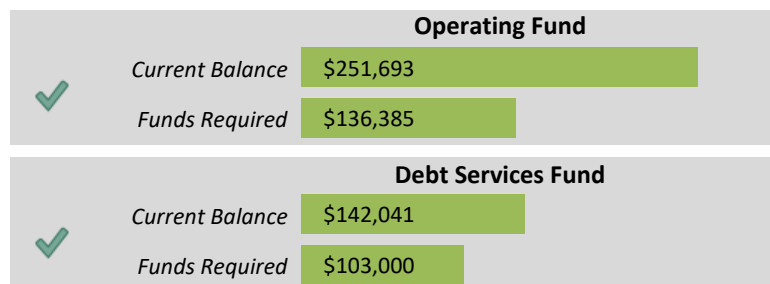
*These funds are very difficult to replenish. New monies are typically from Operating Fund transfers and interest.*

*Which funds are available for reserve spending?*

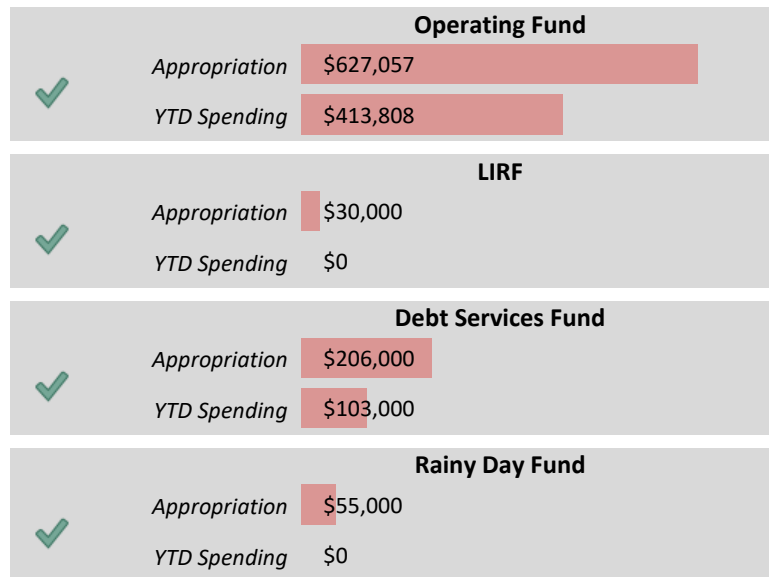


## Are there adequate monies in the Operating and Debt Services Funds until the next property tax distribution?

*Typically occurs in June and December*

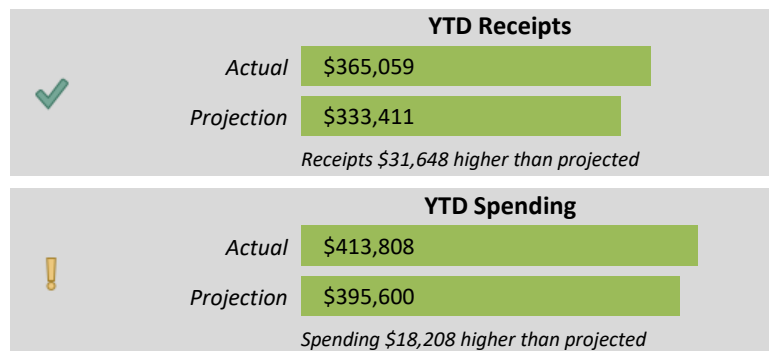


## Is spending within the DLGF approved appropriations?



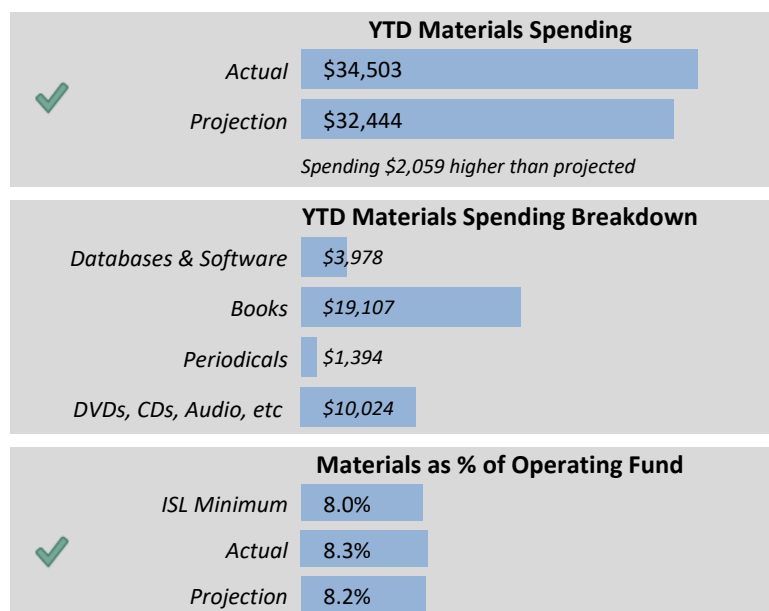
## Operating Fund Projections

*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

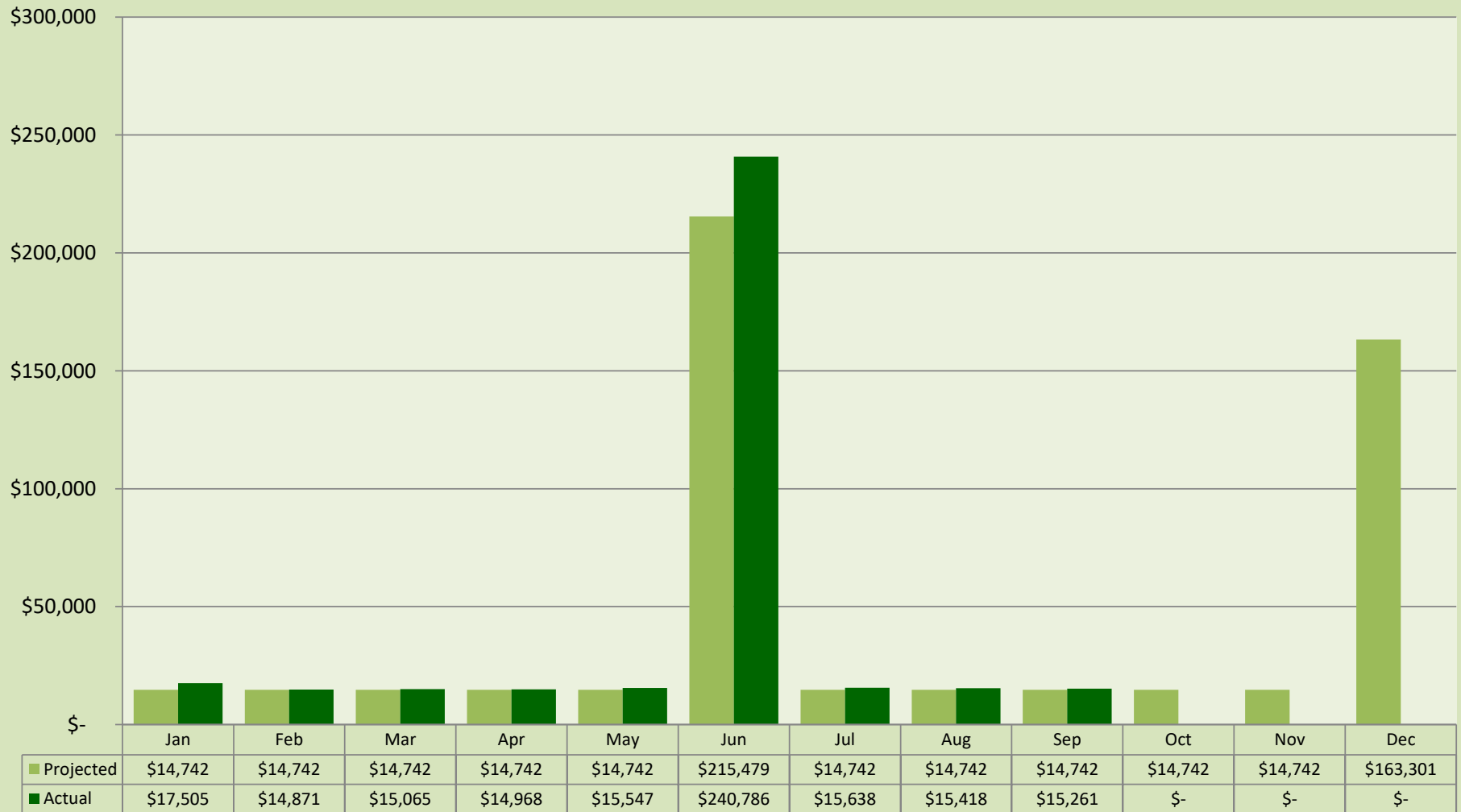
September 2018

RECEIPTS	September				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	59.4%	\$ 22,996	<span style="background-color: green; width: 100px; height: 10px;"></span>
Financial Institution Tax	\$ -	\$ -	\$ -	○	\$ 27	\$ 28	0.0%	\$ 1	
Auto & Aircraft Excise Tax	\$ -	\$ -	\$ -	○	\$ 6,017	\$ 6,943	1.9%	\$ 927	<span style="background-color: green; width: 100px; height: 10px;"></span>
Local Income Tax (LIT)	\$ 13,992	\$ 13,992	\$ -	○	\$ 125,924	\$ 127,539	34.9%	\$ 1,615	<span style="background-color: green; width: 100px; height: 10px;"></span>
CVET	\$ -	\$ -	\$ -	○	\$ 701	\$ 680	0.2%	\$ (21)	
Fines and Fees	\$ 417	\$ 418	\$ 1	○	\$ 3,750	\$ 4,159	1.1%	\$ 409	<span style="background-color: green; width: 100px; height: 10px;"></span>
Photocopy Fees	\$ 167	\$ 144	\$ (23)	○	\$ 1,500	\$ 1,483	0.4%	\$ (17)	
Interest on Investments	\$ 167	\$ 708	\$ 541	●	\$ 1,500	\$ 4,127	1.1%	\$ 2,627	<span style="background-color: green; width: 100px; height: 10px;"></span>
Reimbursements	\$ -	\$ -	\$ -	○	\$ -	\$ 3,104	0.9%	\$ 3,104	<span style="background-color: green; width: 100px; height: 10px;"></span>
Refunds	\$ -	\$ -	\$ -	○	\$ -	\$ 8	0.0%	\$ 8	
Misc Receipts	\$ -	\$ -	\$ -	○	\$ -	\$ -	0.0%	\$ -	
<b>TOTALS</b>	<b>\$ 14,742</b>	<b>\$ 15,261</b>	<b>\$ 520</b>	●	<b>\$333,411</b>	<b>\$365,059</b>	<b>100.0%</b>	<b>\$ 31,648</b>	●

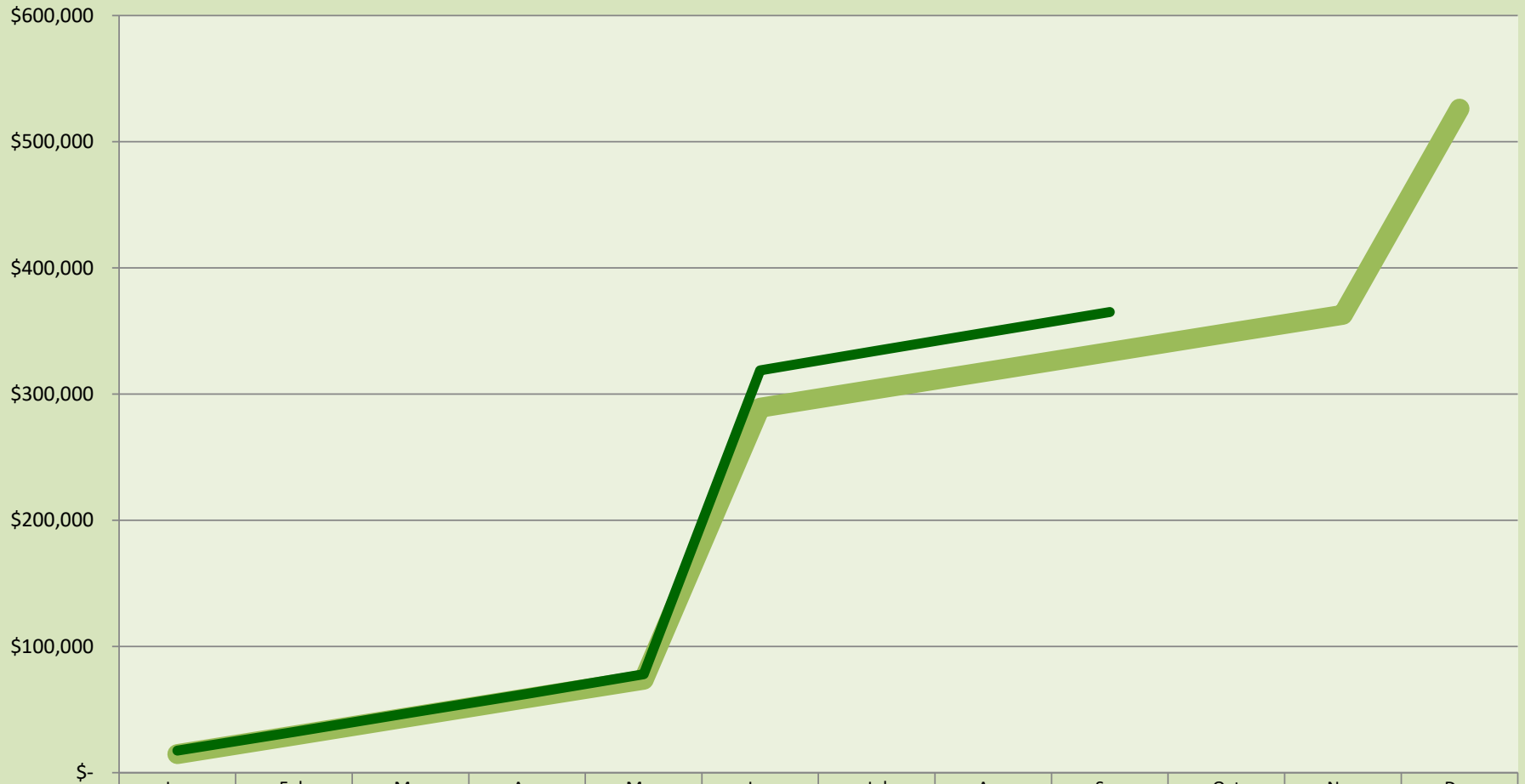
EXPENDITURES	September				Year-to-Date				green = favorable red = unfavorable
	Projected	Actual	Difference	√?	Projected	Actual	%	Difference	
Salary of Assistants	\$ 19,232	\$ 18,634	\$ (598)	●	\$ 181,863	\$ 184,231	44.5%	\$ 2,368	<span style="background-color: red; width: 100px; height: 10px;"></span>
Salary of Librarian	\$ 3,784	\$ 3,784	\$ -	○	\$ 35,911	\$ 35,911	8.7%	\$ (0)	
Education Reimbursement	\$ 83	\$ -	\$ (83)	○	\$ 750	\$ 500	0.1%	\$ (250)	
Employer's Contribution - Group	\$ 3,795	\$ 3,794	\$ (1)	○	\$ 31,743	\$ 35,070	8.5%	\$ 3,327	<span style="background-color: red; width: 100px; height: 10px;"></span>
Employer's Contribution - PERF	\$ 1,529	\$ 1,529	\$ (0)	○	\$ 14,510	\$ 14,508	3.5%	\$ (2)	
Employer's Share - FICA	\$ 1,761	\$ 1,715	\$ (46)	○	\$ 16,662	\$ 16,841	4.1%	\$ 179	
Unemployment Compensation	\$ 100	\$ -	\$ (100)	○	\$ 900	\$ -	0.0%	\$ (900)	<span style="background-color: green; width: 100px; height: 10px;"></span>
Office Supplies	\$ 217	\$ 65	\$ (152)	○	\$ 1,953	\$ 2,333	0.6%	\$ 380	<span style="background-color: red; width: 100px; height: 10px;"></span>
Operating Supplies	\$ 192	\$ 125	\$ (66)	○	\$ 1,725	\$ 1,386	0.3%	\$ (339)	<span style="background-color: green; width: 100px; height: 10px;"></span>
Other Supplies	\$ 151	\$ 37	\$ (114)	○	\$ 1,359	\$ 1,741	0.4%	\$ 382	<span style="background-color: red; width: 100px; height: 10px;"></span>
Professional Services	\$ 1,268	\$ 3,432	\$ 2,165	●	\$ 5,688	\$ 11,975	2.9%	\$ 6,287	<span style="background-color: red; width: 100px; height: 10px;"></span>
Professional Services - Materials	\$ 91	\$ 1,939	\$ 1,848	●	\$ 3,644	\$ 3,978	1.0%	\$ 334	<span style="background-color: red; width: 100px; height: 10px;"></span>
Legal Services	\$ 83	\$ -	\$ (83)	○	\$ 750	\$ 882	0.2%	\$ 132	
Communication & Transportation	\$ 15	\$ 22	\$ 7	○	\$ 435	\$ 597	0.1%	\$ 162	<span style="background-color: red; width: 100px; height: 10px;"></span>
Postage	\$ 23	\$ 200	\$ 177	○	\$ 208	\$ 259	0.1%	\$ 51	
Professional Meetings	\$ 50	\$ -	\$ (50)	○	\$ 450	\$ 25	0.0%	\$ (425)	<span style="background-color: green; width: 100px; height: 10px;"></span>
Telephone and Internet	\$ 318	\$ 230	\$ (88)	○	\$ 2,865	\$ 2,063	0.5%	\$ (802)	<span style="background-color: green; width: 100px; height: 10px;"></span>
Travel Expense	\$ 75	\$ 143	\$ 68	○	\$ 675	\$ 1,023	0.2%	\$ 348	<span style="background-color: red; width: 100px; height: 10px;"></span>
Advertising Public Notices	\$ 8	\$ -	\$ (8)	○	\$ 72	\$ 44	0.0%	\$ (28)	
Insurance	\$ -	\$ -	\$ -	○	\$ 10,400	\$ 9,395	2.3%	\$ (1,005)	<span style="background-color: green; width: 100px; height: 10px;"></span>
Official Bonds	\$ -	\$ -	\$ -	○	\$ 1,800	\$ 1,708	0.4%	\$ (92)	
Electricity	\$ 2,414	\$ 2,498	\$ 84	○	\$ 17,936	\$ 18,139	4.4%	\$ 203	<span style="background-color: red; width: 100px; height: 10px;"></span>
Gas	\$ 81	\$ 50	\$ (31)	○	\$ 3,872	\$ 3,811	0.9%	\$ (61)	
Waste Disposal	\$ 121	\$ -	\$ (121)	○	\$ 1,089	\$ 1,315	0.3%	\$ 226	<span style="background-color: red; width: 100px; height: 10px;"></span>
Water	\$ 315	\$ 298	\$ (17)	○	\$ 2,835	\$ 2,654	0.6%	\$ (181)	
R&M Building & Structures	\$ 2,052	\$ 1,506	\$ (545)	●	\$ 23,825	\$ 28,807	7.0%	\$ 4,982	<span style="background-color: red; width: 100px; height: 10px;"></span>
R&M Equipment	\$ 50	\$ 28	\$ (22)	○	\$ 450	\$ 422	0.1%	\$ (28)	
Rentals	\$ 4	\$ 20	\$ 16	○	\$ 36	\$ 40	0.0%	\$ 4	
Dues	\$ 35	\$ -	\$ (35)	○	\$ 680	\$ 632	0.2%	\$ (48)	
Transfer to LIRF	\$ -	\$ -	\$ -	○	\$ -	\$ -	0.0%	\$ -	
Furniture and Equipment	\$ 400	\$ 39	\$ (361)	●	\$ 3,600	\$ 2,994	0.7%	\$ (606)	<span style="background-color: green; width: 100px; height: 10px;"></span>
Books	\$ 1,833	\$ 3,463	\$ 1,630	●	\$ 16,500	\$ 19,107	4.6%	\$ 2,607	<span style="background-color: red; width: 100px; height: 10px;"></span>
Nonprinted Materials	\$ 1,250	\$ 1,075	\$ (175)	○	\$ 11,250	\$ 10,024	2.4%	\$ (1,226)	<span style="background-color: green; width: 100px; height: 10px;"></span>
Periodicals and Newspapers	\$ 117	\$ -	\$ (117)	○	\$ 1,050	\$ 1,394	0.3%	\$ 344	<span style="background-color: red; width: 100px; height: 10px;"></span>
<b>TOTALS</b>	<b>\$ 41,447</b>	<b>\$ 44,626</b>	<b>\$ 3,179</b>	●	<b>\$397,485</b>	<b>\$413,808</b>	<b>100.0%</b>	<b>\$ 16,323</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)

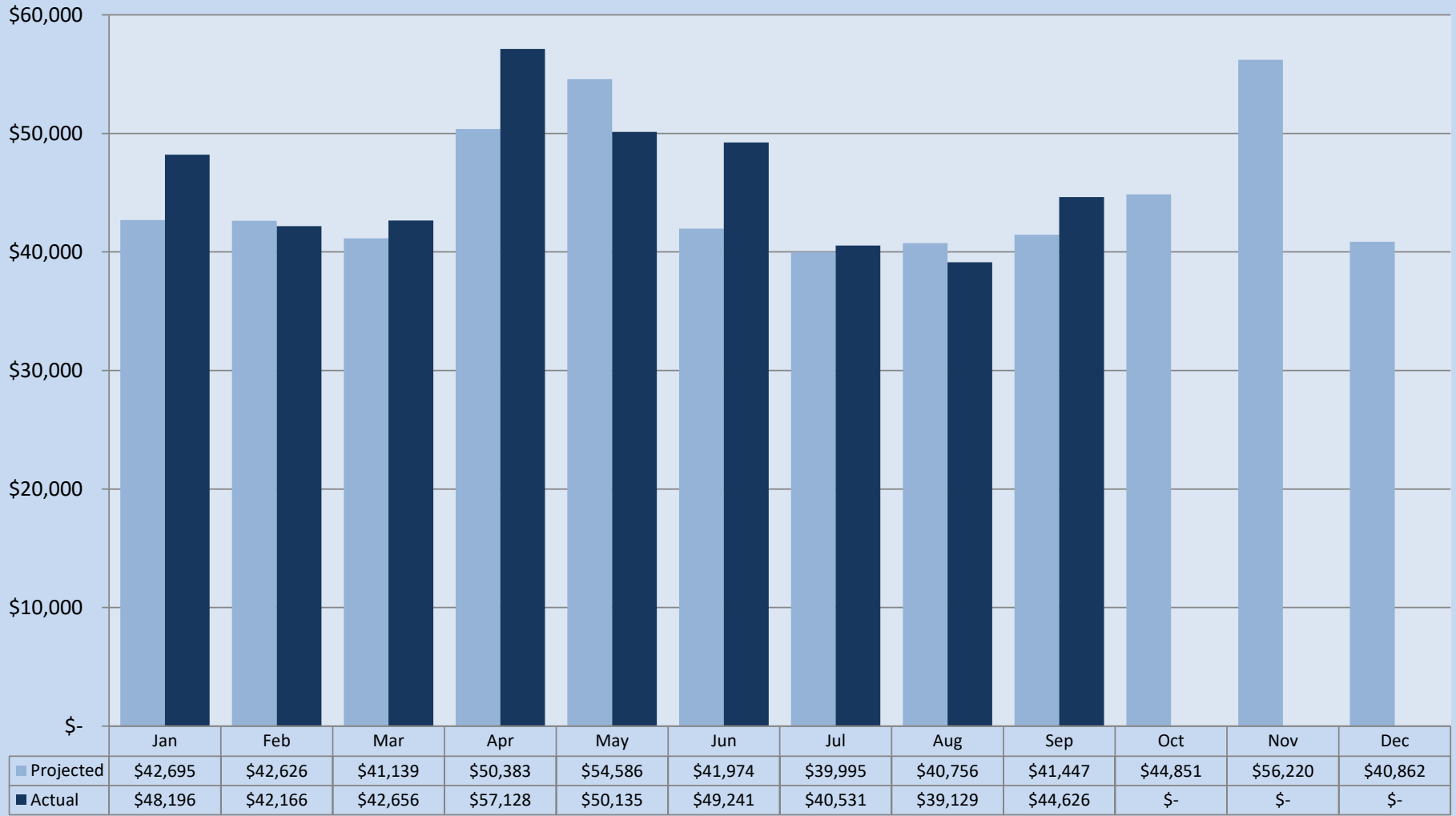


# Projected vs Actual Receipts (Operating Fund Running Totals)



	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	\$365,059			

## Projected vs Actual Expenditures (Operating Fund)

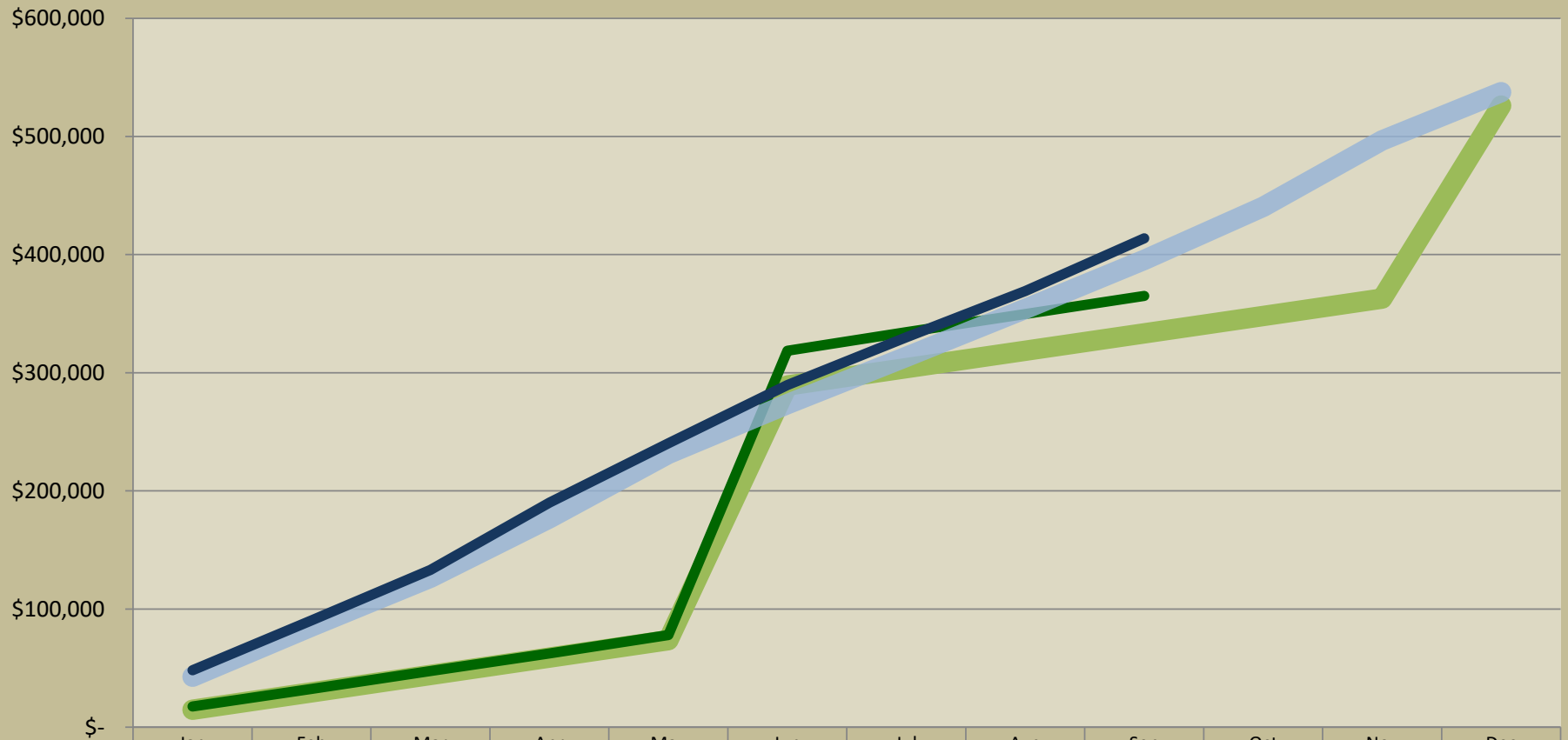


## Projected vs Actual Expenditures (Operating Fund Running Totals)



	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			

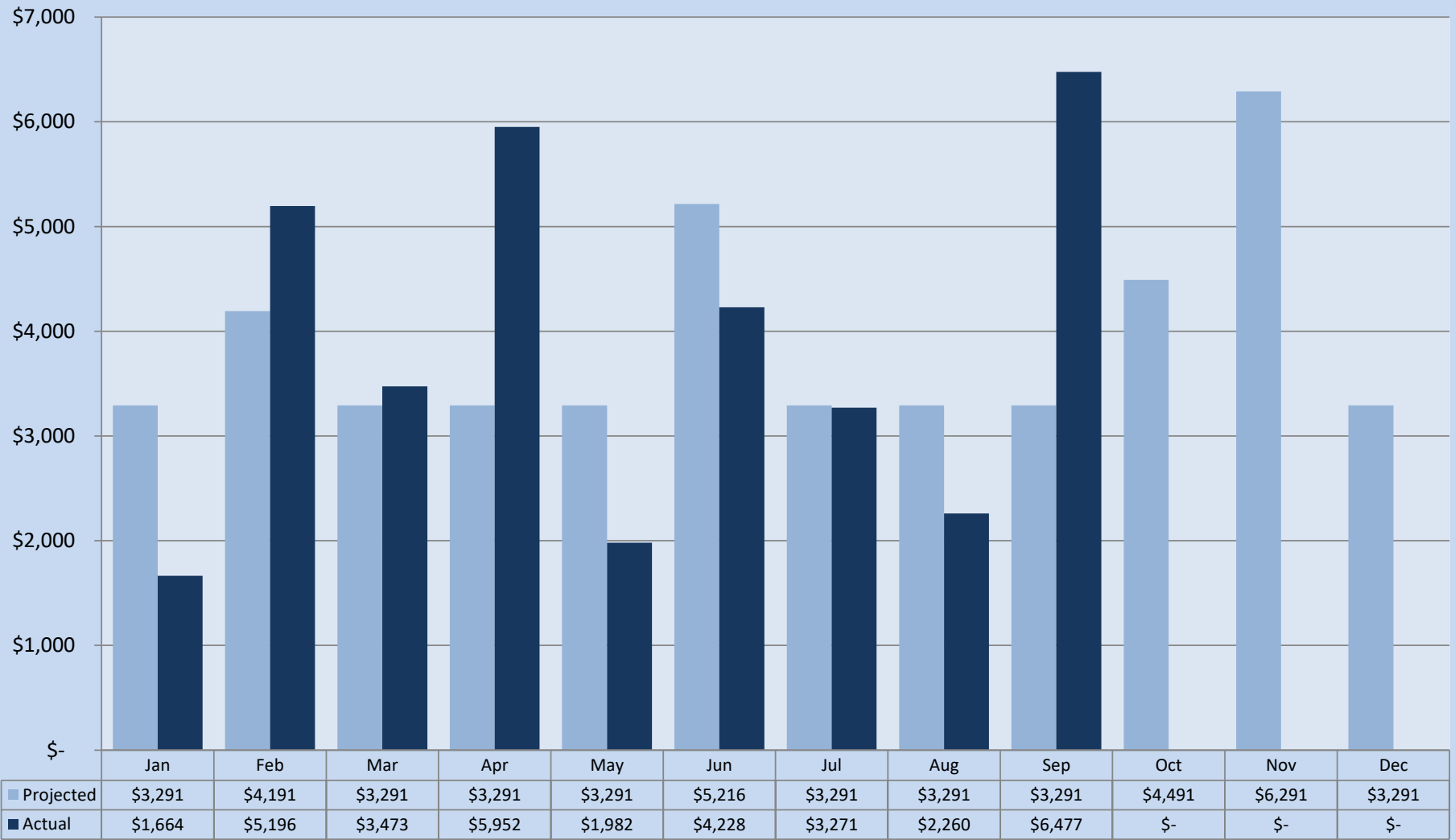
# Actual Receipts vs Expenditures (Operating Fund Running Totals)



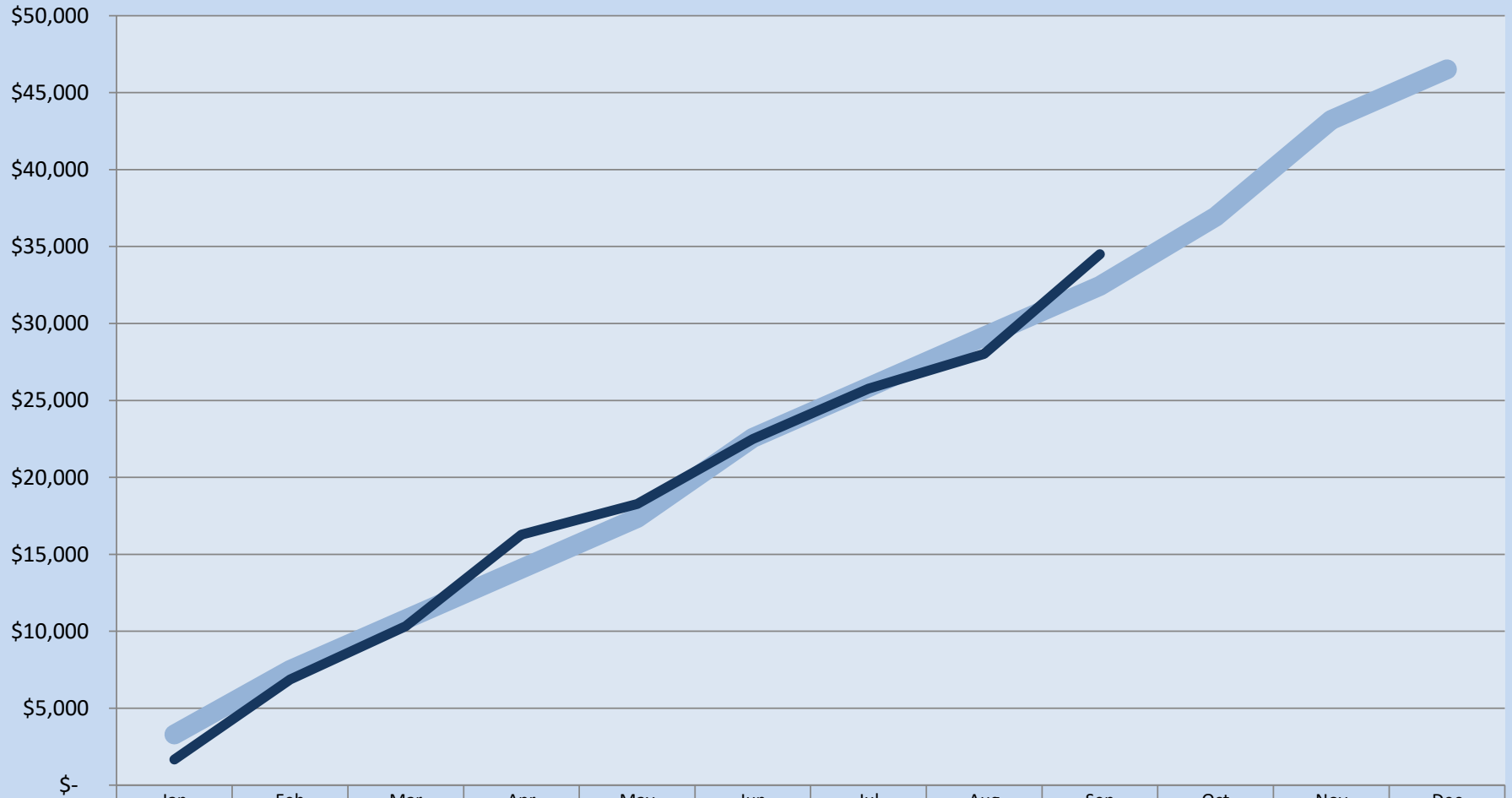
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Proj Rcpts	\$14,742	\$29,483	\$44,225	\$58,966	\$73,708	\$289,187	\$303,928	\$318,670	\$333,411	\$348,153	\$362,894	\$526,195
Rcpts	\$17,505	\$32,376	\$47,441	\$62,410	\$77,956	\$318,742	\$334,380	\$349,798	\$365,059			
Proj Exp	\$42,695	\$85,321	\$126,460	\$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			



## 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			