

**HIGH PLAINS LIBRARY DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
AND PROJECTED ENDING FUND BALANCE  
BUDGET AND ACTUAL -- GENERAL FUND  
For the Period Ended April 30, 2016  
33.3%**

	Current Month - April				Year To Date				Year End				Prior Year
	Actual	Budget	Variance Favorable (Unfavorable)	% of Annual Budget	Actual	Budget	Variance Favorable (Unfavorable)	% of Annual Budget	Projected Revenues/ Expenditures	Annual Budget	Variance Favorable (Unfavorable)	% of Annual Budget	2015 April YTD
<b>REVENUES</b>													
General property taxes	8,465,402	23,233,238	(14,767,836)	24.01%	13,169,633	28,387,562	(15,217,929)	37.36%	35,255,293	35,255,293	-	100.00%	21,776,517
Specific ownership taxes	171,619	343,200	(171,581)	11.44%	670,785	857,100	(186,315)	44.72%	1,500,000	1,500,000	-	100.00%	828,659
Earnings on investments	8,714	16,176	(7,462)	5.45%	25,163	43,504	(18,341)	15.73%	160,000	160,000	-	100.00%	51,983
Fines and fees	7,134	4,134	3,000	10.98%	36,132	26,676	9,456	55.59%	65,000	65,000	-	100.00%	66,262
Grant revenue	-	-	-	0.00%	60,836	60,000	836	101.39%	60,000	60,000	-	100.00%	51,983
Other income	822	526	296	8.22%	3,337	3,156	181	33.37%	10,000	10,000	-	100.00%	3,900
<b>Total revenues</b>	<b>8,653,691</b>	<b>23,597,274</b>	<b>(14,943,583)</b>	<b>23.36%</b>	<b>13,965,886</b>	<b>29,377,998</b>	<b>(15,412,112)</b>	<b>37.69%</b>	<b>37,050,293</b>	<b>37,050,293</b>	<b>-</b>	<b>100.00%</b>	<b>22,779,304</b>
<b>EXPENDITURES</b>													
Salaries and wages	530,606	819,538	288,932	7.35%	2,192,292	2,490,385	298,093	30.36%	7,220,599	7,220,599	-	100.00%	2,352,208
Employee benefits	73,735	111,752	38,017	7.38%	344,787	350,236	5,449	34.52%	998,677	998,677	-	100.00%	315,721
Medical (Health, Dental, Vision) Insurance	76,300	149,113	72,813	6.23%	345,462	427,875	82,413	28.22%	1,224,248	1,224,248	-	100.00%	321,260
Workers' compensation	9,346	8,366	(981)	11.06%	27,641	17,069	(10,572)	32.71%	84,500	84,500	-	100.00%	23,949
Bank service charges	459	1,059	600	3.26%	2,939	4,583	1,644	20.84%	14,100	14,100	-	100.00%	4,311
Minor equipment/furniture <\$5k	6,609	8,839	2,230	5.34%	8,212	17,344	9,132	6.63%	123,795	123,795	-	100.00%	15,730
Janitorial supplies	6,290	2,680	(3,610)	12.84%	18,540	18,429	(111)	37.84%	49,000	49,000	-	100.00%	17,331
Operating supplies	8,975	8,216	(759)	6.11%	32,456	34,291	1,835	22.08%	146,982	146,982	-	100.00%	34,468
Bib processing supplies	10,571	17,393	6,822	4.14%	62,312	76,205	13,893	24.43%	255,036	255,036	-	100.00%	72,613
Postage	151	173	22	0.35%	10,599	6,005	(4,594)	24.46%	43,329	43,329	-	100.00%	3,024
Printing	-	295	295	0.00%	3,376	3,619	243	16.61%	20,320	20,320	-	100.00%	2,150
Memberships	1,024	627	(397)	5.37%	3,787	4,628	841	19.88%	19,054	19,054	-	100.00%	4,598
Public relations	7,046	19,626	12,580	5.30%	13,044	29,659	16,615	9.80%	133,061	133,061	-	100.00%	21,378
Programs	9,119	2,145	(6,974)	12.16%	14,405	8,520	(5,885)	19.21%	75,000	75,000	-	100.00%	5,202
Electric	12,746	22,015	9,269	6.46%	51,052	62,412	11,360	25.86%	197,444	197,444	-	100.00%	55,672
Water and sewer	1,252	1,904	652	5.14%	5,203	6,886	1,683	21.37%	24,350	24,350	-	100.00%	5,579
Natural gas	1,051	3,032	1,981	3.53%	13,573	20,286	6,713	45.53%	29,810	29,810	-	100.00%	18,913
Phones	14,305	10,977	(3,328)	5.67%	80,261	70,429	(9,832)	31.81%	252,342	252,342	-	100.00%	68,908
Disposal services	1,917	2,210	293	9.67%	7,266	7,809	543	36.66%	19,820	19,820	-	100.00%	6,690
Professional contracts	72,939	52,453	(20,486)	7.44%	408,940	411,287	2,347	41.71%	980,423	980,423	-	100.00%	445,724
Gas, motor oil, lubricants	489	1,473	984	4.25%	1,982	3,355	1,373	17.23%	11,500	11,500	-	100.00%	2,739
Repair and maintenance - building	7,289	18,097	10,808	3.84%	58,967	51,938	(7,029)	31.05%	189,900	189,900	-	100.00%	59,931
Repair and maintenance - vehicles	-	2,218	2,218	0.00%	4,230	7,904	3,674	20.14%	21,000	21,000	-	100.00%	15,058
Repair and maintenance - office equip	10,851	39,849	28,998	5.70%	39,944	76,881	36,937	20.99%	190,300	190,300	-	100.00%	56,272
Repair and maintenance - computer	33,612	8,992	(24,620)	13.05%	132,375	114,113	(18,262)	51.38%	257,650	257,650	-	100.00%	95,343
Repair and maintenance - on-line computer	3,508	472	(3,036)	3.71%	3,508	472	(3,036)	3.71%	94,464	94,464	-	100.00%	-
Repair and maintenance - other equipment	4,675	508	(4,167)	9.29%	9,761	3,526	(6,235)	19.41%	50,300	50,300	-	100.00%	1,649
Tuition reimbursement	-	-	-	0.00%	-	1,500	1,500	0.00%	15,000	15,000	-	100.00%	2,596
Travel & mileage	1,980	6,315	4,335	3.67%	7,759	15,261	7,502	14.39%	53,926	53,926	-	100.00%	12,579
In-house training	192	6,214	6,022	0.15%	8,237	22,507	14,270	6.63%	124,280	124,280	-	100.00%	1,579

	Current Month - April				Year To Date				Year End				Prior Year
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Meetings	-	596	596	0.00%	821	1,527	706	10.02%	8,193	8,193	-	100.00%	1,538
Out-of-house training & conferences	4,226	3,935	(291)	6.58%	21,494	15,646	(5,848)	33.48%	64,200	64,200	-	100.00%	12,406
Treasurer's fee	126,989	336,465	209,476	24.45%	197,579	414,531	216,952	38.04%	519,397	519,397	-	100.00%	326,662
Books	59,126	60,966	1,840	7.32%	188,209	261,065	72,856	23.31%	807,500	807,500	-	100.00%	265,909
Newspapers/Periodicals	8,242	959	(7,283)	12.12%	23,421	28,288	4,867	34.44%	68,000	68,000	-	100.00%	24,332
Ebooks	40,272	15,313	(24,960)	23.01%	96,704	81,638	(15,067)	55.26%	175,000	175,000	-	100.00%	61,843
Compact discs	6,132	6,138	6	4.91%	15,215	18,000	2,785	12.17%	125,000	125,000	-	100.00%	16,237
Software	16,805	14,581	(2,224)	6.34%	89,848	97,876	8,028	33.89%	265,104	265,104	-	100.00%	81,366
DVD/BluRay	15,769	20,586	4,817	6.71%	74,095	72,921	(1,175)	31.53%	235,000	235,000	-	100.00%	66,812
Other expense	-	-	-	0.00%	10	-	(10)	4.00%	250	250	-	100.00%	-
Electronic resources	28,089	12,960	(15,129)	6.50%	165,307	174,874	9,567	38.27%	432,000	432,000	-	100.00%	106,856
Platform Fees	12,000	334	(11,666)	42.40%	12,000	4,670	(7,331)	42.40%	28,300	28,300	-	100.00%	6,000
Insurance	5,679	2,376	(3,303)	9.82%	36,964	32,544	(4,420)	63.95%	57,804	57,804	-	100.00%	34,789
Equipment Rentals	-	-	-	0.00%	-	-	-	0.00%	1,000	1,000	-	100.00%	-
Lease / rental expense	-	-	-	0.00%	-	156	156	0.00%	15,610	15,610	-	100.00%	10
<b>Total operating expenditures</b>	<b>1,230,366</b>	<b>1,801,760</b>	<b>571,394</b>	<b>7.83%</b>	<b>4,834,577</b>	<b>5,569,147</b>	<b>734,570</b>	<b>30.75%</b>	<b>15,722,568</b>	<b>15,722,568</b>	<b>-</b>	<b>100.00%</b>	<b>5,047,935</b>
<b>Capital outlay</b>													
Equipment/furniture >\$5k	-	-	-	0.00%	39,854	2,853	(37,001)	6.29%	634,000	634,000	-	100.00%	-
New computers & other technology	1,388	31,480	30,092	0.44%	(16,151)	190,800	206,951	-5.13%	314,799	314,799	-	100.00%	47,934
Capital improvements													
Lincoln Park	-	-	-	0.00%	-	-	-	0.00%	5,000,000	5,000,000	-	100.00%	-
Kersey Library	-	-	-	0.00%	-	-	-	0.00%	400,000	400,000	-	100.00%	-
Riverside Library & Cultural Center	-	-	-	0.00%	-	-	-	0.00%	-	-	-	0.00%	8,838
Other	21,378	5,060	(16,318)	19.43%	37,671	20,790	(16,881)	34.25%	110,000	110,000	-	100.00%	31,386
<b>Total capital outlay</b>	<b>22,766</b>	<b>36,540</b>	<b>13,774</b>	<b>0.35%</b>	<b>61,374</b>	<b>214,443</b>	<b>153,069</b>	<b>0.95%</b>	<b>6,458,799</b>	<b>6,458,799</b>	<b>-</b>	<b>100.00%</b>	<b>88,158</b>
<b>Transfers out</b>													
Debt service lease 2006 & 2010	-	-	-	0.00%	-	-	-	0.00%	9,873,556	9,873,556	-	100.00%	-
<b>Total transfers out</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>	<b>9,873,556</b>	<b>9,873,556</b>	<b>-</b>	<b>100.00%</b>	<b>-</b>
<b>Tax distribution</b>													
Tax distribution to member libraries	2,318,584	6,261,503	3,942,919	24.57%	3,571,385	7,657,457	4,086,072	37.84%	9,438,503	9,438,503	-	100.00%	5,356,909
<b>Total tax distribution to member libraries</b>	<b>2,318,584</b>	<b>6,261,503</b>	<b>3,942,919</b>	<b>24.57%</b>	<b>3,571,385</b>	<b>7,657,457</b>	<b>4,086,072</b>	<b>37.84%</b>	<b>9,438,503</b>	<b>9,438,503</b>	<b>-</b>	<b>100.00%</b>	<b>5,356,909</b>
<b>Total expenditures</b>	<b>3,571,716</b>	<b>8,099,803</b>	<b>4,528,087</b>	<b>8.61%</b>	<b>8,467,336</b>	<b>13,441,047</b>	<b>4,973,711</b>	<b>20.41%</b>	<b>41,493,426</b>	<b>41,493,426</b>	<b>-</b>	<b>100.00%</b>	<b>10,493,002</b>
EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES	5,081,975	15,497,471	(10,415,496)		5,498,550	15,936,951	(10,438,401)		(4,443,133)	(4,443,133)	-		12,286,302
FUND BALANCE													
Beginning Fund Balance (unaudited balance)	19,067,884				19,038,666				19,038,666	17,450,756			
Ending Fund Balance	24,149,859				24,537,216				14,595,533	13,007,623			