

**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 August 31, 2016
66.7%**

	Current Month - August				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 August YTD
REVENUES													
General property taxes	139,162	98,715	40,447	0.39%	35,160,379	35,050,812	109,567	99.73%	35,255,293	35,255,293	-	100.00%	26,804,825
Specific ownership taxes	164,514	123,900	40,614	10.97%	1,337,646	1,489,350	(151,704)	89.18%	1,400,000	1,500,000	(100,000)	93.33%	1,519,712
Earnings on investments	14,789	4,128	10,661	9.24%	105,268	89,648	15,620	65.79%	160,000	160,000	-	100.00%	105,252
Fines and fees	10,252	5,213.00	5,039	15.77%	70,565	46,124	24,441	108.56%	75,000	65,000	10,000	115.38%	118,843
Grant revenue	-	-	-	0.00%	60,836	60,000	836	101.39%	60,836	60,000	836	101.39%	55,436
Other income	684	807	(123)	6.84%	8,360	7,010	1,350	83.60%	10,000	10,000	-	100.00%	4,490
Total revenues	329,401	232,763	96,638	0.89%	36,743,054	36,742,944	110	99.17%	36,961,129	37,050,293	(89,164)	99.76%	28,608,558
EXPENDITURES													
Salaries and wages	536,872	577,648	40,776	7.44%	4,602,102	4,728,048	125,946	63.74%	7,220,599	7,220,599	-	100.00%	4,446,578
Employee benefits	74,045	75,101	1,056	7.41%	635,945	649,040	13,095	63.68%	998,677	998,677	-	100.00%	593,791
Medical (Health, Dental, Vision) Insurance	153,422	101,980	(51,442)	12.53%	706,947	831,999	125,052	57.75%	1,224,248	1,224,248	-	100.00%	661,095
Workers' compensation	9,346	8,425	(921)	11.06%	65,025	51,545	(13,480)	76.95%	84,500	84,500	-	100.00%	56,065
Bank service charges	426	1,128	702	3.02%	3,886	8,917	5,031	27.56%	8,000	14,100	6,100	56.74%	7,364
Minor equipment/furniture <\$5k	4,304	8,505	4,201	3.48%	23,762	34,997	11,235	19.19%	123,795	123,795	-	100.00%	24,854
Janitorial supplies	4,681	5,385	704	9.55%	30,976	29,684	(1,292)	63.22%	49,000	49,000	-	100.00%	28,987
Operating supplies	18,005	12,126	(5,879)	12.25%	83,408	74,770	(8,638)	56.75%	146,982	146,982	-	100.00%	67,470
Bib processing supplies	9,652	22,545	12,893	3.78%	97,555	124,024	26,469	38.25%	225,000	255,036	30,036	88.22%	118,956
Postage	5,504	3,869	(1,635)	12.70%	16,459	12,873	(3,586)	37.99%	30,000	43,329	13,329	69.24%	11,645
Printing	1,299	843	(456)	6.39%	6,960	9,201	2,241	34.25%	20,320	20,320	-	100.00%	6,369
Memberships	5,575	958	(4,617)	29.26%	10,543	7,930	(2,613)	55.33%	19,054	19,054	-	100.00%	6,505
Public relations	3,338	8,343	5,005	2.51%	57,512	68,620	11,108	43.22%	133,061	133,061	-	100.00%	42,675
Programs	5,287	10,215	4,928	7.05%	49,679	37,395	(12,284)	66.24%	75,000	75,000	-	100.00%	26,763
Electric	30,731	20,455	(10,276)	15.56%	129,696	132,465	2,769	65.69%	197,444	197,444	-	100.00%	127,066
Water and sewer	5,544	1,325	(4,219)	22.77%	18,447	19,417	970	75.76%	24,350	24,350	-	100.00%	15,312
Natural gas	619	1,067	448	2.08%	17,124	26,525	9,401	57.44%	29,810	29,810	-	100.00%	22,284
Phones	29,913	38,306	8,393	11.85%	152,473	152,263	(210)	60.42%	252,342	252,342	-	100.00%	151,805
Disposal services	3,386	1,992	(1,394)	17.08%	16,236	14,009	(2,227)	81.92%	19,820	19,820	-	100.00%	14,447
Professional contracts	57,647	70,198	12,551	5.88%	672,573	602,568	(70,005)	68.60%	1,030,000	980,423	(49,577)	105.06%	665,136
Gas, motor oil, lubricants	515	1,172	657	4.48%	3,564	7,266	3,702	30.99%	8,000	11,500	3,500	69.57%	5,841
Repair and maintenance - building	22,032	30,935	8,903	11.60%	123,376	155,034	31,658	64.97%	189,900	189,900	-	100.00%	137,854
Repair and maintenance - vehicles	927	834	(93)	4.41%	5,812	17,651	11,839	27.68%	15,000	21,000	6,000	71.43%	16,953
Repair and maintenance - office equip	10,450	43,350	32,900	5.49%	81,458	155,742	74,284	42.81%	185,000	190,300	5,300	97.21%	102,880
Repair, maintenance, and replacement - computer	16,835	10,074	(6,761)	6.53%	164,083	191,228	27,145	63.68%	257,650	257,650	-	100.00%	288,906
Repair and maintenance - on-line computer	-	5,252	5,252	0.00%	9,206	13,008	3,802	9.75%	94,464	94,464	-	100.00%	4,224
Repair and maintenance - other equipment	(9,327)	5,905	15,232	-18.54%	15,487	12,726	(2,761)	30.79%	50,300	50,300	-	100.00%	10,542
Tuition reimbursement	7,511	2,360	(5,152)	50.07%	10,052	7,707	(2,345)	67.01%	15,000	15,000	-	100.00%	12,774
Travel & mileage	3,873	3,872	(1)	7.18%	24,098	33,019	8,921	44.69%	45,000	53,926	8,926	83.45%	28,409
In-house training	42,748	25,216	(17,532)	34.40%	87,983	84,237	(3,746)	70.79%	124,280	124,280	-	100.00%	9,943
Meetings	(107)	474	581	-1.31%	1,200	3,988	2,788	14.65%	8,193	8,193	-	100.00%	2,687
Out-of-house training & conferences	1,532	6,773	5,241	2.39%	34,555	40,825	6,270	53.82%	64,200	64,200	-	100.00%	32,214
Treasurer's fee	2,108	883	(1,225)	0.41%	527,201	513,684	(13,517)	101.50%	530,000	519,397	(10,603)	102.04%	401,833
Books	35,171	77,843	42,672	4.36%	366,903	485,065	118,162	45.44%	807,500	807,500	-	100.00%	485,532
Newspapers/Periodicals	25,311	27,588	2,277	37.22%	49,196	57,208	8,012	72.35%	68,000	68,000	-	100.00%	52,298
Ebooks	13,248	3,500	(9,748)	7.57%	138,914	111,055	(27,859)	79.38%	175,000	175,000	-	100.00%	92,235
Compact discs	4,238	11,213	6,975	3.39%	27,588	44,925	17,337	22.07%	125,000	125,000	-	100.00%	43,384
Software	12,283	13,176	893	4.63%	117,260	166,644	49,384	44.23%	265,104	265,104	-	100.00%	146,246
DVD/BluRay	13,164	24,111	10,947	5.60%	120,421	119,803	(618)	51.24%	235,000	235,000	-	100.00%	121,325
Other expense	-	-	-	0.00%	10	-	(10)	4.00%	250	250	-	100.00%	-
Electronic resources	20,728	4,320	(16,408)	4.80%	232,984	239,717	6,733	53.93%	432,000	432,000	-	100.00%	164,206
Platform Fees	-	1,627	1,627	0.00%	12,707	10,893	(1,814)	44.90%	28,300	28,300	-	100.00%	6,600
Insurance	4,527	4,069	(458)	7.83%	55,237	52,596	(2,641)	95.56%	57,804	57,804	-	100.00%	51,713
Equipment Rentals	-	50	50	0.00%	-	50	50	0.00%	1,000	1,000	-	100.00%	-
Lease / rental expense	-	781	781	0.00%	-	937	937	0.00%	15,610	15,610	-	100.00%	10
Total operating expenditures	1,187,363	1,275,791	88,428	7.55%	9,606,603	10,141,295	534,692	61.10%	15,709,557	15,722,568	13,011	99.92%	9,313,776

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Capital outlay													
Equipment/furniture >\$5k	9,408	33,348	23,940	1.48%	49,262	36,201	(13,061)	7.77%	634,000	634,000	-	100.00%	-
New computers & other technology	723	16,999	16,276	0.23%	225,361	254,295	28,934	71.59%	314,799	314,799	-	100.00%	18,023
Capital improvements													
Lincoln Park	6,568	-	(6,568)	0.13%	108,366	-	(108,366)	2.17%	200,000	5,000,000	4,800,000	4.00%	-
Kersey Library	-	-	-	-	-	-	-	0.00%	12,000	400,000	388,000	3.00%	-
Riverside Library & Cultural Center	-	-	-	0.00%	-	-	-	0.00%	-	-	-	0.00%	32,449
Other	10,902	3,850	(7,052)	9.91%	52,252	26,587	(25,665)	47.50%	110,000	110,000	-	100.00%	49,669
Total capital outlay	27,601	54,198	26,597	0.43%	435,241	317,083	(118,158)	6.74%	1,270,799	6,458,799	5,188,000	19.68%	100,141
Transfers out													
Debt service lease 2006 & 2010	-	-	-	0.00%	239,273	238,269	(1,004)	2.42%	9,873,556	9,873,556	-	100.00%	260,926
Total transfers out	-	-	-	0.00%	239,273	238,269	(1,004)	2.42%	9,873,556	9,873,556	-	100.00%	260,926
Tax distribution													
Tax distribution to member libraries	-	-	-	0.00%	9,438,503	9,438,503	-	100.00%	9,438,503	9,438,503	-	100.00%	6,529,173
Total tax distribution to member libraries	-	-	-	0.00%	9,438,503	9,438,503	-	100.00%	9,438,503	9,438,503	-	100.00%	6,529,173
Total expenditures	1,214,964	1,329,988	115,024	2.93%	19,719,620	20,135,149	415,529	47.52%	36,292,415	41,493,426	5,201,011	87.47%	16,204,016
EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES	(885,563)	(1,097,226)	211,663		17,023,434	16,607,795	415,639		668,714	(4,443,133)	5,111,847		12,404,542
FUND BALANCE													
Beginning Fund Balance (audited balance)	37,651,668				19,742,671				19,038,666	17,450,756			
Ending Fund Balance	36,766,105				36,766,105				19,707,380	13,007,623			