

**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 July 31, 2016  
58.3%**

	Current Month - July				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 July YTD
<b>REVENUES</b>													
General property taxes	154,060	88,138	65,922	0.44%	35,021,217	34,952,097	69,120	99.34%	35,255,293	35,255,293	-	100.00%	26,734,950
Specific ownership taxes	168,074	152,550	15,524	11.20%	1,173,132	1,365,450	(192,318)	78.21%	1,250,000	1,500,000	(250,000)	83.33%	1,325,840
Earnings on investments	13,397	14,144	(747)	8.37%	90,479	85,520	4,959	56.55%	160,000	160,000	-	100.00%	101,656
Fines and fees	8,386	4,479	3,908	12.90%	60,313	40,911	19,402	92.79%	75,000	65,000	10,000	115.38%	107,872
Grant revenue	-	-	-	0.00%	60,836	60,000	836	101.39%	60,836	60,000	836	101.39%	55,436
Other income	(69)	1,500	(1,569)	-0.69%	7,676	6,203	1,473	76.76%	10,000	10,000	-	100.00%	3,605
Total revenues	343,848	260,811	83,037	0.93%	36,413,653	36,510,181	(96,528)	98.28%	36,811,129	37,050,293	(239,164)	99.35%	28,329,359
<b>EXPENDITURES</b>													
Salaries and wages	532,851	559,596	26,745	7.38%	4,065,230	4,150,400	85,170	56.30%	7,220,599	7,220,599	-	100.00%	3,918,411
Employee benefits	71,853	72,304	451	7.19%	561,900	573,940	12,040	56.26%	998,677	998,677	-	100.00%	522,923
Medical (Health, Dental, Vision) Insurance	71,597	101,980	30,383	5.85%	553,525	714,104	160,579	45.21%	1,224,248	1,224,248	-	100.00%	584,061
Workers' compensation	9,346	9,202	(144)	11.06%	55,679	43,120	(12,559)	65.89%	84,500	84,500	-	100.00%	48,036
Bank service charges	165	1,135	970	1.17%	3,460	7,789	4,329	24.54%	8,000	14,100	6,100	56.74%	6,992
Minor equipment/furniture <\$5k	6,169	1,510	(4,659)	4.98%	19,458	26,492	7,034	15.72%	123,795	123,795	-	100.00%	20,963
Janitorial supplies	3,000	657	(2,343)	6.12%	26,295	24,299	(1,996)	53.66%	49,000	49,000	-	100.00%	24,038
Operating supplies	10,902	9,686	(1,216)	7.42%	65,403	62,644	(2,759)	44.50%	146,982	146,982	-	100.00%	58,022
Bib processing supplies	10,439	6,937	(3,502)	4.09%	87,903	101,479	13,576	34.47%	225,000	255,036	30,036	88.22%	97,367
Postage	129	130	1	0.30%	10,955	9,004	(1,951)	25.28%	30,000	43,329	13,329	69.24%	8,408
Printing	-	2,134	2,134	0.00%	5,661	8,358	2,697	27.86%	20,320	20,320	-	100.00%	5,794
Memberships	487	530	43	2.56%	4,968	6,972	2,004	26.07%	19,054	19,054	-	100.00%	5,712
Public relations	4,831	3,792	(1,039)	3.63%	54,174	60,277	6,103	40.71%	133,061	133,061	-	100.00%	40,064
Programs	5,621	5,138	(484)	7.49%	44,392	27,180	(17,212)	59.19%	75,000	75,000	-	100.00%	18,071
Electric	19,224	17,671	(1,553)	9.74%	98,965	112,010	13,045	50.12%	197,444	197,444	-	100.00%	106,152
Water and sewer	3,761	4,458	697	15.45%	12,903	18,092	5,189	52.99%	24,350	24,350	-	100.00%	14,749
Natural gas	435	1,139	704	1.46%	16,505	25,458	8,953	55.37%	29,810	29,810	-	100.00%	24,069
Phones	20,094	13,803	(6,291)	7.96%	122,560	113,958	(8,602)	48.57%	252,342	252,342	-	100.00%	113,786
Disposal services	1,934	2,077	143	9.76%	12,850	12,017	(833)	64.83%	19,820	19,820	-	100.00%	11,678
Professional contracts	84,688	30,883	(53,805)	8.64%	614,926	532,370	(82,556)	62.72%	1,030,000	980,423	(49,577)	105.06%	583,832
Gas, motor oil, lubricants	562	1,248	686	4.89%	3,049	6,094	3,045	26.51%	8,000	11,500	3,500	69.57%	5,146
Repair and maintenance - building	16,890	15,477	(1,413)	8.89%	101,344	124,100	22,756	53.37%	189,900	189,900	-	100.00%	111,718
Repair and maintenance - vehicles	95	2,438	2,343	0.45%	4,885	16,817	11,932	23.26%	15,000	21,000	6,000	71.43%	16,596
Repair and maintenance - office equip	11,749	2,055	(9,694)	6.17%	71,008	112,391	41,383	37.31%	185,000	190,300	5,300	97.21%	71,726
Repair and maintenance - computer	4,574	39,575	35,001	1.78%	147,248	181,154	33,906	57.15%	257,650	257,650	-	100.00%	272,806
Repair and maintenance - on-line computer	-	5,668	5,668	0.00%	9,206	7,755	(1,451)	9.75%	94,464	94,464	-	100.00%	4,224
Repair and maintenance - other equipment	15,053	503	(14,550)	29.93%	24,814	6,821	(17,993)	49.33%	50,300	50,300	-	100.00%	4,595
Tuition reimbursement	-	-	-	0.00%	2,541	5,348	2,807	16.94%	15,000	15,000	-	100.00%	9,138
Travel & mileage	5,908	2,810	(3,098)	10.96%	20,225	29,147	8,922	37.51%	45,000	53,926	8,926	83.45%	25,235
In-house training	410	6,289	5,879	0.33%	45,235	59,021	13,786	36.40%	124,280	124,280	-	100.00%	5,912
Meetings	35	342	307	0.43%	1,307	3,513	2,206	15.95%	8,193	8,193	-	100.00%	2,351
Out-of-house training & conferences	2,791	6,857	4,066	4.35%	33,023	34,052	1,029	51.44%	64,200	64,200	-	100.00%	26,810
Treasurer's fee	2,063	1,714	(349)	0.40%	525,093	512,801	(12,292)	101.10%	530,000	519,397	(10,603)	102.04%	400,756
Books	42,407	38,599	(3,809)	5.25%	331,732	407,222	75,490	41.08%	807,500	807,500	-	100.00%	404,956
Newspapers/Periodicals	281	524	243	0.41%	23,885	29,621	5,736	35.13%	68,000	68,000	-	100.00%	24,814

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Ebooks	12,999	15,785	2,786	7.43%	125,666	107,555	(18,111)	71.81%	175,000	175,000	-	100.00%	71,464
Compact discs	3,960	6,138	2,178	3.17%	23,350	33,713	10,363	18.68%	125,000	125,000	-	100.00%	32,215
Software	4,586	11,081	6,495	1.73%	104,977	153,469	48,492	39.60%	265,104	265,104	-	100.00%	134,832
DVD/BluRay	17,315	2,115	(15,200)	7.37%	107,257	95,692	(11,565)	45.64%	235,000	235,000	-	100.00%	95,031
Other expense	-	-	-	0.00%	10	-	(10)	4.00%	250	250	-	100.00%	-
Electronic resources	22,762	7,906	(14,856)	5.27%	212,256	235,397	23,141	49.13%	432,000	432,000	-	100.00%	158,802
Platform Fees	107	3,303	3,196	0.38%	12,707	9,265	(3,442)	44.90%	28,300	28,300	-	100.00%	6,600
Insurance	4,517	9,202	4,685	7.81%	50,710	48,526	(2,184)	87.73%	57,804	57,804	-	100.00%	47,602
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>1,026,590</b>	<b>1,024,389</b>	<b>(2,201)</b>	<b>6.53%</b>	<b>8,419,240</b>	<b>8,849,589</b>	<b>430,349</b>	<b>53.55%</b>	<b>15,709,557</b>	<b>15,722,568</b>	<b>13,011</b>	<b>99.92%</b>	<b>8,146,467</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	3,854	6,296	2,442	1.22%	224,638	237,295	12,657	71.36%	314,799	314,799	-	100.00%	15,792
Capital improvements													
Lincoln Park	12,035	-	(12,035)	0.24%	101,798	-	(101,798)	2.04%	200,000	5,000,000	4,800,000	4.00%	-
Kersey Library	-	-	-	0.00%	-	-	-	0.00%	12,000	400,000	388,000	3.00%	-
Riverside Library & Cultural Center	-	-	-	0.00%	-	-	-	0.00%	-	-	-	0.00%	31,208
Other	-	330	330	0.00%	41,350	22,737	(18,613)	37.59%	110,000	110,000	-	100.00%	37,560
<b>Total capital outlay</b>	<b>15,889</b>	<b>6,626</b>	<b>(9,263)</b>	<b>0.25%</b>	<b>407,640</b>	<b>262,885</b>	<b>(144,755)</b>	<b>6.31%</b>	<b>1,270,799</b>	<b>6,458,799</b>	<b>5,188,000</b>	<b>19.68%</b>	<b>84,560</b>
<b>Transfers out</b>													
Debt service lease 2006 & 2010	1,000	-	(1,000)	0.01%	239,273	238,269	(1,004)	2.42%	9,873,556	9,873,556	-	100.00%	260,926
<b>Total transfers out</b>	<b>1,000</b>	<b>-</b>	<b>(1,000)</b>	<b>0.01%</b>	<b>239,273</b>	<b>238,269</b>	<b>(1,004)</b>	<b>2.42%</b>	<b>9,873,556</b>	<b>9,873,556</b>	<b>-</b>	<b>100.00%</b>	<b>260,926</b>
<b>Tax distribution</b>													
Tax distribution to member libraries	6,838	-	(6,838)	0.07%	9,438,503	9,438,503	-	100.00%	9,438,503	9,438,503	-	100.00%	6,529,173
<b>Total tax distribution to member libraries</b>	<b>6,838</b>	<b>-</b>	<b>(6,838)</b>	<b>0.07%</b>	<b>9,438,503</b>	<b>9,438,503</b>	<b>-</b>	<b>100.00%</b>	<b>9,438,503</b>	<b>9,438,503</b>	<b>-</b>	<b>100.00%</b>	<b>6,529,173</b>
<b>Total expenditures</b>	<b>1,050,317</b>	<b>1,031,015</b>	<b>(19,302)</b>	<b>2.53%</b>	<b>18,504,656</b>	<b>18,789,246</b>	<b>284,590</b>	<b>44.60%</b>	<b>36,292,415</b>	<b>41,493,426</b>	<b>5,201,011</b>	<b>87.47%</b>	<b>15,021,126</b>
EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES	(706,469)	(770,204)	63,735		17,908,997	17,720,936	188,061		518,714	(4,443,133)	4,961,847		13,308,233
FUND BALANCE													
Beginning Fund Balance (audited balance)	38,358,137				19,742,671				19,742,671	17,450,756			
Ending Fund Balance	37,651,668				37,651,668				20,261,385	13,007,623			