

**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 June 30, 2016
50.0%**

| | Current Month - June | | | | 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 June YTD | % of Annual Budget |
| REVENUES | | | | | | | | | | | | | | |
| General property taxes | 1,851,644 | 2,168,201 | (316,557) | 5.25% | 34,867,157 | 34,863,959 | 3,198 | 98.90% | 35,255,293 | 35,255,293 | - | 100.00% | 26,716,578 | 97.79% |
| Specific ownership taxes | 163,096 | 178,800 | (15,704) | 10.87% | 1,005,058 | 1,212,900 | (207,842) | 67.00% | 1,250,000 | 1,500,000 | (250,000) | 83.33% | 1,165,130 | 83.22% |
| Earnings on investments | 29,747 | 17,472 | 12,275 | 18.59% | 77,082 | 71,376 | 5,706 | 48.18% | 130,000 | 160,000 | (30,000) | 81.25% | 92,444 | 52.83% |
| Fines and fees | 9,464 | 4,297 | 5,168 | 14.56% | 51,927 | 36,433 | 15,495 | 79.89% | 65,000 | 65,000 | - | 100.00% | 95,113 | 54.35% |
| Grant revenue | - | - | - | 0.00% | 60,836 | 60,000 | 836 | 101.39% | 60,000 | 60,000 | - | 100.00% | 51,983 | 103.97% |
| Other income | 4,171 | 949 | 3,222 | 41.71% | 7,745 | 4,703 | 3,042 | 77.45% | 10,000 | 10,000 | - | 100.00% | 3,608 | 36.08% |
| Total revenues | 2,058,122 | 2,369,718 | (311,596) | 5.55% | 36,069,805 | 36,249,371 | (179,566) | 97.35% | 36,770,293 | 37,050,293 | (280,000) | 99.24% | 28,124,856 | 96.55% |
| EXPENDITURES | | | | | | | | | | | | | | |
| Salaries and wages | 530,811 | 541,545 | 10,734 | 7.35% | 3,532,379 | 3,590,804 | 58,425 | 48.92% | 7,220,599 | 7,220,599 | - | 100.00% | 3,401,240 | 49.74% |
| Employee benefits | 79,434 | 70,207 | (9,227) | 7.95% | 490,047 | 501,635 | 11,588 | 49.07% | 998,677 | 998,677 | - | 100.00% | 456,989 | 48.21% |
| Medical (Health, Dental, Vision) Insurance | 84,185 | 101,980 | 17,795 | 6.88% | 481,928 | 612,124 | 130,196 | 39.37% | 1,224,248 | 1,224,248 | - | 100.00% | 502,091 | 39.93% |
| Workers' compensation | 9,346 | 8,442 | (904) | 11.06% | 46,333 | 33,918 | (12,415) | 54.83% | 84,500 | 84,500 | - | 100.00% | 40,004 | 50.78% |
| Bank service charges | 356 | 822 | 466 | 2.52% | 3,295 | 6,654 | 3,359 | 23.37% | 8,000 | 14,100 | 6,100 | 56.74% | 6,085 | 43.16% |
| Minor equipment/furniture <\$5k | 2,117 | 5,224 | 3,107 | 1.71% | 13,289 | 24,982 | 11,693 | 10.73% | 123,795 | 123,795 | - | 100.00% | 19,873 | 18.38% |
| Janitorial supplies | 3,479 | 4,047 | 568 | 7.10% | 23,295 | 23,643 | 348 | 47.54% | 49,000 | 49,000 | - | 100.00% | 23,591 | 48.14% |
| Operating supplies | 8,603 | 8,378 | (225) | 5.85% | 54,501 | 52,958 | (1,543) | 37.08% | 146,982 | 146,982 | - | 100.00% | 48,153 | 35.59% |
| Bib processing supplies | 9,326 | 9,411 | 85 | 3.66% | 77,464 | 94,542 | 17,078 | 30.37% | 225,000 | 255,036 | 30,036 | 88.22% | 90,160 | 36.14% |
| Postage | 129 | 407 | 278 | 0.30% | 10,826 | 8,874 | (1,952) | 24.99% | 30,000 | 43,329 | 13,329 | 69.24% | 8,271 | 19.37% |
| Printing | 285 | 1,823 | 1,538 | 1.40% | 5,661 | 6,224 | 563 | 27.86% | 20,320 | 20,320 | - | 100.00% | 4,599 | 24.73% |
| Memberships | 469 | 1,532 | 1,063 | 2.46% | 4,481 | 6,442 | 1,961 | 23.52% | 19,054 | 19,054 | - | 100.00% | 5,338 | 28.18% |
| Public relations | 33,431 | 19,507 | (13,924) | 25.12% | 49,343 | 56,484 | 7,141 | 37.08% | 133,061 | 133,061 | - | 100.00% | 38,259 | 43.92% |
| Programs | 14,893 | 7,178 | (7,716) | 19.86% | 38,771 | 22,043 | (16,729) | 51.69% | 75,000 | 75,000 | - | 100.00% | 14,779 | 26.87% |
| Electric | 18,772 | 23,002 | 4,230 | 9.51% | 79,741 | 94,339 | 14,598 | 40.39% | 197,444 | 197,444 | - | 100.00% | 87,537 | 43.03% |
| Water and sewer | 2,914 | 5,471 | 2,557 | 11.97% | 9,142 | 13,634 | 4,492 | 37.54% | 24,350 | 24,350 | - | 100.00% | 10,786 | 50.93% |
| Natural gas | 1,645 | 2,421 | 776 | 5.52% | 16,070 | 24,319 | 8,249 | 53.91% | 29,810 | 29,810 | - | 100.00% | 23,645 | 85.88% |
| Phones | 14,037 | 18,295 | 4,258 | 5.56% | 102,466 | 100,155 | (2,311) | 40.61% | 252,342 | 252,342 | - | 100.00% | 102,808 | 40.37% |
| Disposal services | 3,650 | 1,387 | (2,263) | 18.42% | 10,916 | 9,940 | (976) | 55.08% | 19,820 | 19,820 | - | 100.00% | 9,567 | 46.48% |
| Professional contracts | 43,970 | 73,042 | 29,072 | 4.48% | 530,238 | 501,486 | (28,752) | 54.08% | 1,030,000 | 980,423 | (49,577) | 105.06% | 549,095 | 48.18% |
| Gas, motor oil, lubricants | 505 | 1,164 | 659 | 4.39% | 2,487 | 4,846 | 2,359 | 21.63% | 11,500 | 11,500 | - | 100.00% | 4,255 | 37.00% |
| Repair and maintenance - building | 19,013 | 34,353 | 15,340 | 10.01% | 84,454 | 108,623 | 24,169 | 44.47% | 189,900 | 189,900 | - | 100.00% | 105,921 | 69.96% |
| Repair and maintenance - vehicles | 560 | 3,877 | 3,317 | 2.67% | 4,790 | 14,379 | 9,589 | 22.81% | 21,000 | 21,000 | - | 100.00% | 16,425 | 86.45% |
| Repair and maintenance - office equip | 9,181 | 23,940 | 14,759 | 4.82% | 59,259 | 110,336 | 51,077 | 31.14% | 190,300 | 190,300 | - | 100.00% | 71,726 | 57.11% |
| Repair and maintenance - computer | 3,281 | 20,483 | 17,202 | 1.27% | 142,674 | 141,579 | (1,095) | 55.38% | 257,650 | 257,650 | - | 100.00% | 135,623 | 34.68% |
| Repair and maintenance - on-line computer | 5,698 | 1,615 | (4,083) | 6.03% | 9,206 | 2,088 | (7,118) | 9.75% | 94,464 | 94,464 | - | 100.00% | - | - |
| Repair and maintenance - other equipment | - | 1,942 | 1,942 | 0.00% | 9,761 | 6,318 | (3,443) | 19.41% | 50,300 | 50,300 | - | 100.00% | 4,560 | 77.90% |
| Tuition reimbursement | - | 1,598 | 1,598 | 0.00% | 2,541 | 5,348 | 2,807 | 16.94% | 15,000 | 15,000 | - | 100.00% | 9,138 | 36.55% |
| Travel & mileage | 4,104 | 8,493 | 4,389 | 7.61% | 14,317 | 26,337 | 12,020 | 26.55% | 53,926 | 53,926 | - | 100.00% | 22,026 | 47.11% |
| In-house training | 36,278 | 12,826 | (23,452) | 29.19% | 44,825 | 52,732 | 7,907 | 36.07% | 124,280 | 124,280 | - | 100.00% | 5,912 | 36.31% |

| | Current Month - June | | | | 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 June YTD | % of Annual Budget |
| Meetings | 318 | 886 | 568 | 3.88% | 1,272 | 3,171 | 1,899 | 15.53% | 8,193 | 8,193 | - | 100.00% | 2,278 | 30.86% |
| Out-of-house training & conferences | 4,080 | 6,381 | 2,301 | 6.36% | 30,232 | 27,195 | (3,037) | 47.09% | 64,200 | 64,200 | - | 100.00% | 21,423 | 42.01% |
| Treasurer's fee | 27,763 | 29,242 | 1,479 | 5.35% | 523,030 | 511,087 | (11,943) | 100.70% | 519,397 | 519,397 | - | 100.00% | 400,763 | 98.34% |
| Books | 55,456 | 40,375 | (15,081) | 6.87% | 289,325 | 368,624 | 79,299 | 35.83% | 807,500 | 807,500 | - | 100.00% | 365,980 | 44.23% |
| Newspapers/Periodicals | 102 | 612 | 510 | 0.15% | 23,604 | 29,097 | 5,493 | 34.71% | 68,000 | 68,000 | - | 100.00% | 24,428 | 40.71% |
| Ebooks | 15,963 | 9,783 | (6,181) | 9.12% | 112,667 | 91,770 | (20,897) | 64.38% | 175,000 | 175,000 | - | 100.00% | 82,737 | 47.28% |
| Compact discs | 3,453 | 8,538 | 5,085 | 2.76% | 19,390 | 27,575 | 8,185 | 15.51% | 125,000 | 125,000 | - | 100.00% | 25,933 | 19.21% |
| Software | 4,213 | 15,403 | 11,190 | 1.59% | 100,391 | 142,387 | 41,996 | 37.87% | 265,104 | 265,104 | - | 100.00% | 124,371 | 52.84% |
| DVD/BluRay | 14,834 | 19,035 | 4,201 | 6.31% | 89,942 | 93,577 | 3,635 | 38.27% | 235,000 | 235,000 | - | 100.00% | 93,240 | 37.30% |
| Other expense | - | - | - | 0.00% | 10 | - | (10) | 4.00% | 250 | 250 | - | 100.00% | - | - |
| Electronic resources | 20,908 | 43,286 | 22,378 | 4.84% | 189,494 | 227,491 | 37,997 | 43.86% | 432,000 | 432,000 | - | 100.00% | 151,691 | 39.92% |
| Platform Fees | - | 682 | 682 | 0.00% | 12,600 | 5,963 | (6,637) | 44.52% | 28,300 | 28,300 | - | 100.00% | 7,200 | 18.80% |
| Insurance | 4,712 | 5,046 | 334 | 8.15% | 46,193 | 39,324 | (6,869) | 79.91% | 57,804 | 57,804 | - | 100.00% | 39,380 | 68.13% |
| 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 | 0.06% |
| Total operating expenditures | 1,092,274 | 1,193,679 | 101,405 | 6.95% | 7,392,650 | 7,825,199 | 432,549 | 47.02% | 15,722,680 | 15,722,568 | (112) | 100.00% | 7,157,890 | 47.29% |
| Capital outlay | | | | | | | | | | | | | | |
| Equipment/furniture >\$5k | - | - | - | 0.00% | 39,854 | 2,853 | (37,001) | 6.29% | 634,000 | 634,000 | - | 100.00% | - | - |
| New computers & other technology | 98,115 | - | (98,115) | 31.17% | 220,784 | 231,000 | 10,216 | 70.13% | 314,799 | 314,799 | - | 100.00% | 13,564 | 29.98% |
| Capital improvements | | | | | | | | | | | | | | |
| Lincoln Park | 64,581 | - | (64,581) | 1.29% | 89,763 | - | (89,763) | 1.80% | 5,000,000 | 5,000,000 | - | 100.00% | - | - |
| Kersey | - | - | - | 0.00% | - | - | - | 0.00% | 400,000 | 400,000 | - | 100.00% | - | - |
| Riverside Library & Cultural Center | - | - | - | 0.00% | - | - | - | 0.00% | - | - | - | 0.00% | 31,208 | 41.61% |
| Other | 18,000 | 847 | (17,153) | 16.36% | 41,350 | 22,407 | (18,943) | 37.59% | 110,000 | 110,000 | - | 100.00% | 37,511 | 6.98% |
| Total capital outlay | 180,696 | 847 | (179,849) | 2.80% | 391,751 | 256,260 | (135,491) | 6.07% | 6,458,799 | 6,458,799 | - | 100.00% | 82,283 | 1.43% |
| Transfers out | | | | | | | | | | | | | | |
| Debt service lease 2006 & 2010 | - | 238,269 | 238,269 | 0.00% | 238,273 | 238,269 | (4) | 2.41% | 9,873,556 | 9,873,556 | - | 100.00% | 260,926 | 12.44% |
| Total transfers out | - | 238,269 | 238,269 | 0.00% | 238,273 | 238,269 | (4) | 2.41% | 9,873,556 | 9,873,556 | - | 100.00% | 260,926 | 12.44% |
| Tax distribution | | | | | | | | | | | | | | |
| Tax distribution to member libraries | 490,210 | 550,265 | 60,055 | 5.19% | 9,431,665 | 9,438,503 | 6,838 | 99.93% | 9,438,503 | 9,438,503 | - | 100.00% | 6,529,173 | 98.87% |
| Total tax distribution to member libraries | 490,210 | 550,265 | 60,055 | 5.19% | 9,431,665 | 9,438,503 | 6,838 | 99.93% | 9,438,503 | 9,438,503 | - | 100.00% | 6,529,173 | |
| Total expenditures | 1,763,180 | 1,983,059 | 219,879 | 4.25% | 17,454,339 | 17,758,231 | 303,892 | 42.07% | 41,493,538 | 41,493,426 | (112) | 100.00% | 14,030,272 | 47.43% |
| EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES | 294,942 | 386,659 | (91,717) | | 18,615,466 | 18,491,140 | 124,326 | | (4,723,245) | (4,443,133) | (280,112) | | 14,094,584 | |
| FUND BALANCE | | | | | | | | | | | | | | |
| Beginning Fund Balance (audited balance) | 38,063,195 | | | | 19,742,671 | | | | 19,038,666 | 17,450,756 | | | | |
| Ending Fund Balance | 38,358,137 | | | | 38,358,137 | | | | 14,315,421 | 13,007,623 | | | | |