

**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 May 31, 2016  
41.7%**

	Current Month - May				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 May YTD
<b>REVENUES</b>													
General property taxes	19,845,880	4,308,197	15,537,683	56.29%	33,015,513	32,695,759	319,754	93.65%	35,255,293	35,255,293	-	100.00%	25,340,039
Specific ownership taxes	171,177	177,000	(5,823)	11.41%	841,962	1,034,100	(192,138)	56.13%	1,500,000	1,500,000	-	100.00%	987,839
Earnings on investments	22,172	10,400	11,772	13.86%	47,335	53,904	(6,569)	29.58%	160,000	160,000	-	100.00%	72,837
Fines and fees	6,331	5,460	871	9.74%	42,463	32,136	10,327	65.33%	65,000	65,000	-	100.00%	79,352
Grant revenue	-	-	-	0.00%	60,836	60,000	836	101.39%	60,000	60,000	-	100.00%	51,983
Other income	237	598	(361)	2.37%	3,574	3,754	(180)	35.74%	10,000	10,000	-	100.00%	3,454
Total revenues	20,045,797	4,501,655	15,544,142	54.10%	34,011,683	33,879,653	132,030	91.80%	37,050,293	37,050,293	-	100.00%	26,535,504
<b>EXPENDITURES</b>													
Salaries and wages	809,276	558,874	(250,402)	11.21%	3,001,568	3,049,259	47,691	41.57%	7,220,599	7,220,599	-	100.00%	2,874,859
Employee benefits	65,826	81,192	15,366	6.59%	410,613	431,428	20,815	41.12%	998,677	998,677	-	100.00%	393,445
Medical (Health, Dental, Vision) Insurance	52,281	127,934	75,653	4.27%	397,743	555,809	158,066	32.49%	1,224,248	1,224,248	-	100.00%	488,000
Workers' compensation	9,346	8,408	(938)	11.06%	36,987	25,477	(11,510)	43.77%	84,500	84,500	-	100.00%	31,978
Bank service charges	-	1,249	1,249	0.00%	2,939	5,832	2,893	20.84%	14,100	14,100	-	100.00%	5,332
Minor equipment/furniture <\$5k	2,960	2,414	(546)	2.39%	11,172	19,758	8,586	9.02%	123,795	123,795	-	100.00%	16,119
Janitorial supplies	1,276	1,166	(110)	2.60%	19,816	19,595	(221)	40.44%	49,000	49,000	-	100.00%	18,557
Operating supplies	13,442	10,289	(3,153)	9.15%	45,898	44,580	(1,318)	31.23%	146,982	146,982	-	100.00%	41,280
Bib processing supplies	5,826	8,926	3,100	2.28%	68,138	85,131	16,993	26.72%	255,036	255,036	-	100.00%	80,414
Postage	98	2,461	2,363	0.23%	10,697	8,466	(2,231)	24.69%	43,329	43,329	-	100.00%	8,064
Printing	2,000	782	(1,218)	9.84%	5,376	4,401	(975)	26.46%	20,320	20,320	-	100.00%	2,893
Memberships	225	282	57	1.18%	4,012	4,910	898	21.06%	19,054	19,054	-	100.00%	4,638
Public relations	2,868	7,318	4,450	2.16%	15,912	36,978	21,066	11.96%	133,061	133,061	-	100.00%	25,860
Programs	9,473	6,345	(3,128)	12.63%	23,878	14,865	(9,013)	31.84%	75,000	75,000	-	100.00%	9,834
Electric	9,917	8,924	(993)	5.02%	60,969	71,337	10,368	30.88%	197,444	197,444	-	100.00%	64,608
Water and sewer	1,025	1,276	251	4.21%	6,228	8,162	1,934	25.58%	24,350	24,350	-	100.00%	6,104
Natural gas	852	1,613	761	2.86%	14,425	21,898	7,473	48.39%	29,810	29,810	-	100.00%	20,304
Phones	8,168	11,431	3,263	3.24%	88,429	81,860	(6,569)	35.04%	252,342	252,342	-	100.00%	80,922
Disposal services	-	743	743	0.00%	7,266	8,552	1,286	36.66%	19,820	19,820	-	100.00%	8,296
Professional contracts	77,328	17,157	(60,171)	7.89%	486,268	428,445	(57,823)	49.60%	980,423	980,423	-	100.00%	464,087
Gas, motor oil, lubricants	-	328	328	0.00%	1,982	3,682	1,700	17.23%	11,500	11,500	-	100.00%	2,739
Repair and maintenance - building	6,474	22,332	15,858	3.41%	65,441	74,270	8,829	34.46%	189,900	189,900	-	100.00%	77,896
Repair and maintenance - vehicles	-	2,598	2,598	0.00%	4,230	10,502	6,272	20.14%	21,000	21,000	-	100.00%	16,062
Repair and maintenance - office equip	10,134	9,515	(619)	5.33%	50,078	86,396	36,318	26.32%	190,300	190,300	-	100.00%	56,272
Repair and maintenance - computer	7,018	6,982	(36)	2.72%	139,393	121,096	(18,298)	54.10%	257,650	257,650	-	100.00%	104,890
Repair and maintenance - on-line computer	-	-	-	0.00%	3,508	472	(3,036)	3.71%	94,464	94,464	-	100.00%	-
Repair and maintenance - other equipment	-	850	850	0.00%	9,761	4,376	(5,385)	19.41%	50,300	50,300	-	100.00%	1,649
Tuition reimbursement	2,541	2,250	(291)	16.94%	2,541	3,750	1,209	16.94%	15,000	15,000	-	100.00%	6,422
Travel & mileage	2,454	2,583	129	4.55%	10,213	17,844	7,631	18.94%	53,926	53,926	-	100.00%	14,717
In-house training	310	17,399	17,089	0.25%	8,547	39,906	31,359	6.88%	124,280	124,280	-	100.00%	3,881

	Current Month - May				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 May YTD
Meetings	133	757	624	1.62%	954	2,284	1,330	11.64%	8,193	8,193	-	100.00%	1,692
Out-of-house training & conferences	4,658	5,168	510	7.26%	26,152	20,814	(5,338)	40.74%	64,200	64,200	-	100.00%	16,352
Treasurer's fee	297,688	67,314	(230,374)	57.31%	495,267	481,845	(13,422)	95.35%	519,397	519,397	-	100.00%	380,115
Books	45,660	67,184	21,524	5.65%	233,869	328,249	94,380	28.96%	807,500	807,500	-	100.00%	335,310
Newspapers/Periodicals	81	197	116	0.12%	23,502	28,485	4,983	34.56%	68,000	68,000	-	100.00%	24,396
Ebooks	-	350	350	0.00%	96,704	81,988	(14,717)	55.26%	175,000	175,000	-	100.00%	62,312
Compact discs	722	1,038	316	0.58%	15,937	19,038	3,101	12.75%	125,000	125,000	-	100.00%	16,559
Software	6,330	29,108	22,778	2.39%	96,178	126,985	30,807	36.28%	265,104	265,104	-	100.00%	120,448
DVD/BluRay	1,013	1,622	609	0.43%	75,108	74,542	(566)	31.96%	235,000	235,000	-	100.00%	67,933
Other expense	-	-	-	0.00%	10	-	(10)	4.00%	250	250	-	100.00%	-
Electronic resources	3,279	9,331	6,052	0.76%	168,586	184,205	15,619	39.02%	432,000	432,000	-	100.00%	113,922
Platform Fees	600	611	11	2.12%	12,600	5,281	(7,319)	44.52%	28,300	28,300	-	100.00%	6,600
Insurance	4,517	1,734	(2,783)	7.81%	41,481	34,278	(7,203)	71.76%	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>1,465,799</b>	<b>1,108,038</b>	<b>(357,761)</b>	<b>9.32%</b>	<b>6,300,376</b>	<b>6,677,185</b>	<b>376,809</b>	<b>40.07%</b>	<b>15,722,568</b>	<b>15,722,568</b>	<b>-</b>	<b>100.00%</b>	<b>6,110,560</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	138,820	40,200	(98,620)	44.10%	122,669	231,000	108,331	38.97%	314,799	314,799	-	100.00%	13,564
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	8,860	-	(8,860)	0.00%	8,860	-	(8,860)	0.00%	-	-	-	0.00%	8,838
Outreach / Other	2,001	770	(1,231)	1.82%	39,672	21,560	(18,112)	36.07%	110,000	110,000	-	100.00%	34,605
<b>Total capital outlay</b>	<b>149,681</b>	<b>40,970</b>	<b>(108,711)</b>	<b>2.32%</b>	<b>211,055</b>	<b>255,413</b>	<b>44,358</b>	<b>3.27%</b>	<b>6,458,799</b>	<b>6,458,799</b>	<b>-</b>	<b>100.00%</b>	<b>57,007</b>
<b>Transfers out</b>													
Debt service lease 2006 & 2010	238,273	-	(238,273)	2.41%	238,273	-	(238,273)	2.41%	9,873,556	9,873,556	-	100.00%	-
<b>Total transfers out</b>	<b>238,273</b>	<b>-</b>	<b>(238,273)</b>	<b>2.41%</b>	<b>238,273</b>	<b>-</b>	<b>(238,273)</b>	<b>2.41%</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	5,370,070	1,230,781	(4,139,289)	56.90%	8,941,455	8,888,238	(53,217)	94.73%	9,438,503	9,438,503	-	100.00%	6,217,976
<b>Total tax distribution to member libraries</b>	<b>5,370,070</b>	<b>1,230,781</b>	<b>(4,139,289)</b>	<b>56.90%</b>	<b>8,941,455</b>	<b>8,888,238</b>	<b>(53,217)</b>	<b>94.73%</b>	<b>9,438,503</b>	<b>9,438,503</b>	<b>-</b>	<b>100.00%</b>	<b>6,217,976</b>
<b>Total expenditures</b>	<b>7,223,823</b>	<b>2,379,789</b>	<b>(4,844,034)</b>	<b>17.41%</b>	<b>15,691,159</b>	<b>15,820,836</b>	<b>129,677</b>	<b>37.82%</b>	<b>41,493,426</b>	<b>41,493,426</b>	<b>-</b>	<b>100.00%</b>	<b>12,385,543</b>
EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES	12,821,974	2,121,866	10,700,108		18,320,524	18,058,817	261,707		(4,443,133)	(4,443,133)	-		14,149,961
FUND BALANCE													
Beginning Fund Balance (unaudited balance)	31,324,968				19,742,671				19,038,666	17,450,756			
Ending Fund Balance	44,146,942				38,063,195				14,595,533	13,007,623			