

**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 November 30, 2016
91.7%**

	Current Month - November				Year To Date				Year End				Prior Year
	Actual	Budget	Variance	% of Annual Budget	Actual	Budget	Variance	% of Annual Budget	Projected Revenues/ Expenditures	Annual Budget	Variance	% of Annual Budget	2015 November YTD
REVENUES													
General property taxes	(6,556)	52,883	(59,439)	-0.02%	35,235,655	35,255,293	(19,638)	99.94%	35,255,293	35,255,293	-	100.00%	26,882,088
Specific ownership taxes	344,914	1,500	343,414	22.99%	2,056,124	1,499,250	556,874	137.07%	2,100,000	1,500,000	600,000	140.00%	2,007,269
Earnings on investments	38,793	19,328	19,465	24.25%	176,480	141,504	34,976	110.30%	160,000	160,000	-	100.00%	160,975
Fines and fees	8,289	3,965	4,324	12.75%	93,540	60,418	33,123	143.91%	95,000	65,000	30,000	146.15%	148,760
Grant revenue	-	-	-	0.00%	60,836	60,000	836	101.39%	60,836	60,000	836	101.39%	55,436
Other income	1,128	484	644	11.28%	186	8,491	(8,305)	1.86%	-	10,000	(10,000)	0.00%	8,785
Total revenues	386,568	78,160	308,408	1.04%	37,622,821	37,024,956	597,865	101.55%	37,671,129	37,050,293	620,836	101.68%	29,263,313
EXPENDITURES													
Salaries and wages	523,558	578,370	54,812	7.25%	6,463,290	6,695,661	232,371	89.51%	7,220,599	7,220,599	-	100.00%	6,269,999
Employee benefits	71,413	69,907	(1,506)	7.15%	886,894	927,471	40,577	88.81%	998,677	998,677	-	100.00%	838,425
Medical (Health, Dental, Vision) Insurance	64,366	86,065	21,699	5.26%	948,174	1,122,024	173,850	77.45%	1,224,248	1,224,248	-	100.00%	886,277
Workers' compensation	-	8,501	8,501	0.00%	74,371	75,340	969	88.01%	84,500	84,500	-	100.00%	64,094
Bank service charges	449	980	531	3.18%	5,286	11,981	6,695	37.49%	7,500	14,100	6,600	53.19%	9,635
Minor equipment/furniture <\$5k	17,431	27,359	9,928	14.08%	42,498	84,725	42,227	34.33%	120,000	123,795	3,795	96.93%	51,734
Janitorial supplies	3,727	5,317	1,590	7.61%	39,678	43,821	4,143	80.98%	45,000	49,000	4,000	91.84%	41,239
Operating supplies	9,375	18,520	9,145	6.38%	105,868	123,303	17,435	72.03%	140,000	146,982	6,982	95.25%	110,052
Bib processing supplies	10,462	52,869	42,407	4.10%	128,947	193,521	64,574	50.56%	220,000	255,036	35,036	86.26%	161,020
Postage	174	8,666	8,492	0.40%	21,775	24,698	2,923	50.26%	30,000	43,329	13,329	69.24%	12,110
Printing	-	3,410	3,410	0.00%	9,033	16,855	7,822	44.45%	20,320	20,320	-	100.00%	8,324
Memberships	1,417	2,927	1,510	7.44%	13,685	16,114	2,429	71.82%	19,054	19,054	-	100.00%	9,206
Public relations	2,875	7,930	5,055	2.16%	76,787	99,476	22,689	57.71%	115,000	133,061	18,061	86.43%	60,586
Programs	2,684	9,188	6,504	3.58%	59,116	63,660	4,544	78.82%	75,000	75,000	-	100.00%	47,354
Electric	13,485	12,873	(612)	6.83%	186,111	184,748	(1,363)	94.26%	197,444	197,444	-	100.00%	201,627
Water and sewer	3,032	1,028	(2,004)	12.45%	30,946	23,398	(7,548)	127.09%	32,000	24,350	(7,650)	131.42%	32,832
Natural gas	1,028	924	(104)	3.45%	19,244	29,074	9,830	64.56%	29,810	29,810	-	100.00%	27,033
Phones	16,693	24,856	8,163	6.62%	187,896	218,023	30,127	74.46%	230,000	252,342	22,342	91.15%	226,239
Disposal services	3,034	1,588	(1,446)	15.31%	22,423	18,805	(3,618)	113.13%	19,820	19,820	-	100.00%	20,190
Professional contracts	75,639	110,003	34,364	7.71%	879,815	855,713	(24,102)	89.74%	1,030,000	980,423	(49,577)	105.06%	857,919
Gas, motor oil, lubricants	589	899	310	5.12%	5,135	9,750	4,615	44.65%	7,500	11,500	4,000	65.22%	7,950
Repair and maintenance - building	36,494	3,114	(33,380)	19.22%	205,127	173,132	(31,995)	108.02%	189,900	189,900	-	100.00%	210,198
Repair and maintenance - vehicles	1,352	993	(359)	6.44%	9,035	20,070	11,035	43.02%	15,000	21,000	6,000	71.43%	20,966
Repair and maintenance - office equip	10,333	7,193	(3,140)	5.43%	113,729	180,366	66,637	59.76%	160,000	190,300	30,300	84.08%	141,194
Repair and maintenance - computer	55,453	17,546	(37,907)	21.52%	246,475	224,130	(22,345)	95.66%	240,000	257,650	17,650	93.15%	362,005
Repair and maintenance - on-line computer	72,498	10,759	(61,739)	76.75%	81,704	44,030	(37,674)	86.49%	94,464	94,464	-	100.00%	23,053
Repair and maintenance - other equipment	1,147	12,072	10,925	2.28%	17,129	40,084	22,955	34.05%	40,000	50,300	10,300	79.52%	11,514
Tuition reimbursement	-	1,334	1,334	0.00%	10,052	11,535	1,483	67.01%	21,397	15,000	(6,397)	142.65%	12,774
Travel & mileage	2,509	6,088	3,579	4.65%	31,808	49,456	17,648	58.98%	45,000	53,926	8,926	83.45%	41,154

	Current Month - November				Year To Date				Year End			Prior Year	
	Actual	Budget	Variance	% of Annual Budget	Actual	Budget	Variance	% of Annual Budget	Projected Revenues/Expenditures	Annual Budget	Variance	% of Annual Budget	2015 November YTD
In-house training	36,371	12,925	(23,446)	29.27%	136,998	109,913	(27,085)	110.23%	138,100	124,280	(13,820)	111.12%	21,103
Meetings	581	1,340	759	7.09%	2,503	6,852	4,349	30.55%	8,193	8,193	-	100.00%	4,403
Out-of-house training & conferences	5,256	5,136	(120)	8.19%	46,657	57,780	11,123	72.67%	48,322	64,200	15,878	75.27%	44,944
Treasurer's fee	(120)	1,298	1,418	-0.02%	528,309	517,735	(10,574)	101.72%	530,000	519,397	(10,603)	102.04%	402,995
Books	44,792	94,639	49,847	5.55%	494,581	705,836	211,255	61.25%	807,500	807,500	-	100.00%	630,416
Newspapers/Periodicals	216	2,727	2,511	0.32%	49,865	65,375	15,510	73.33%	68,000	68,000	-	100.00%	55,358
Ebooks	15,973	19,198	3,225	9.13%	184,953	159,338	(25,616)	105.69%	175,000	175,000	-	100.00%	171,498
Compact discs	4,543	25,075	20,532	3.63%	38,323	99,913	61,590	30.66%	125,000	125,000	-	100.00%	62,626
Software	52,039	27,915	(24,124)	19.63%	187,197	237,957	50,760	70.61%	265,104	265,104	-	100.00%	239,425
DVD/BluRay	13,612	39,705	26,093	5.79%	174,174	197,108	22,934	74.12%	235,000	235,000	-	100.00%	173,837
Other expense	-	-	-	0.00%	10	-	(10)	4.00%	250	250	-	100.00%	32
Electronic resources	37,051	65,318	28,267	8.58%	280,576	365,515	84,939	64.95%	432,000	432,000	-	100.00%	295,372
Platform Fees	-	5,694	5,694	0.00%	12,707	21,398	8,691	44.90%	28,300	28,300	-	100.00%	18,600
Insurance	(227)	497	724	-0.39%	59,537	57,584	(1,953)	103.00%	57,804	57,804	-	100.00%	56,228
Equipment Rentals	-	200	200	0.00%	-	360	360	0.00%	1,000	1,000	-	100.00%	-
Lease / rental expense	-	3,122	3,122	0.00%	-	5,620	5,620	0.00%	15,610	15,610	-	100.00%	20
Total operating expenditures	1,211,304	1,396,068	184,764	7.70%	13,118,421	14,189,248	1,070,827	83.44%	15,607,416	15,722,568	115,152	99.27%	12,943,560
Capital outlay													
Equipment/furniture >\$5k	15,500	280,291	264,791	2.44%	33,768	459,967	426,199	5.33%	634,000	634,000	-	100.00%	10,800
New computers & other technology	5,296	6,800	1,504	1.68%	237,899	297,926	60,027	75.57%	314,799	314,799	-	100.00%	58,911
Capital improvements													
Lincoln Park	4,130	2,018,000	2,013,870	0.08%	120,831	3,110,000	2,989,169	2.42%	200,000	5,000,000	4,800,000	4.00%	-
Kersey Library	-	161,440	-	0.00%	-	248,800	248,800	0.00%	12,000	400,000	388,000	3.00%	-
Riverside Library & Cultural Center	-	-	-	0.00%	-	-	-	0.00%	-	-	-	0.00%	41,922
Other	-	22,000	22,000	0.00%	65,225	74,866	9,641	59.30%	110,000	110,000	-	100.00%	(876)
Total capital outlay	24,926	2,488,531	2,302,165	0.39%	457,723	4,191,559	3,733,836	7.09%	1,270,799	6,458,799	5,188,000	19.68%	110,757
Transfers out													
Debt service lease 2006 & 2010	9,625,497	9,635,287	9,790	97.49%	9,866,270	9,873,556	7,286	99.93%	9,866,270	9,873,556	7,286	99.93%	262,442
Total transfers out	9,625,497	9,635,287	9,790	97.49%	9,866,270	9,873,556	7,286	99.93%	9,866,270	9,873,556	7,286	99.93%	262,442
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	10,861,727	13,519,887	2,496,720	26.18%	32,880,917	37,692,865	4,811,948	79.24%	36,182,988	41,493,426	5,310,438	87.20%	19,845,932
EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES	(10,475,159)	(13,441,727)	2,805,128		4,741,904	(667,910)	5,409,814		1,488,141	(4,443,133)	5,931,274		9,417,381
FUND BALANCE													
Beginning Fund Balance (audited balance)	34,959,734				19,742,671				19,742,671	19,742,671			
Ending Fund Balance	24,484,575				24,484,575				21,230,812	15,299,538			