

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 October 31, 2016
83.3%

	Current Month - October				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 October YTD
REVENUES													
General property taxes	50,735	70,511	(19,776)	0.14%	35,242,211	35,202,410	39,801	99.96%	35,255,293	35,255,293	-	100.00%	26,877,246
Specific ownership taxes	171,827	1,650	170,177	11.46%	1,711,210	1,497,750	213,460	114.08%	1,750,000	1,500,000	250,000	116.67%	1,870,918
Earnings on investments	17,306	15,200	2,106	10.82%	137,687	122,176	15,511	86.05%	160,000	160,000	-	100.00%	141,674
Fines and fees	7,433	5,610	1,824	11.44%	85,251	56,453	28,799	131.16%	95,000	65,000	30,000	146.15%	139,464
Grant revenue	-	-	-	0.00%	60,836	60,000	836	101.39%	60,836	60,000	836	101.39%	55,436
Other income	(207)	538	(745)	-2.07%	(942)	8,007	(8,949)	-9.42%	-	10,000	(10,000)	0.00%	10,024
Total revenues	247,094	93,508	153,586	0.67%	37,236,253	36,946,796	289,457	100.50%	37,321,129	37,050,293	270,836	100.73%	29,094,762
EXPENDITURES													
Salaries and wages	536,922	822,426	285,504	7.44%	5,939,732	6,117,291	177,559	82.26%	7,220,599	7,220,599	-	100.00%	5,748,891
Employee benefits	71,909	126,632	54,723	7.20%	815,481	857,564	42,083	81.66%	998,677	998,677	-	100.00%	822,225
Medical (Health, Dental, Vision) Insurance	93,395	101,980	8,585	7.63%	883,808	1,035,959	152,151	72.19%	1,224,248	1,224,248	-	100.00%	773,823
Workers' compensation	-	8,484	8,484	0.00%	74,371	66,840	(7,531)	88.01%	84,500	84,500	-	100.00%	64,094
Bank service charges	479	822	343	3.40%	4,837	11,001	6,164	34.30%	7,500	14,100	6,600	53.19%	8,916
Minor equipment/furniture <\$5k	(1,071)	6,301	7,372	-0.87%	25,067	57,367	32,300	20.25%	120,000	123,795	3,795	96.93%	41,769
Janitorial supplies	1,762	5,361	3,599	3.60%	35,951	38,504	2,553	73.37%	45,000	49,000	4,000	91.84%	35,074
Operating supplies	5,081	23,061	17,980	3.46%	96,493	104,783	8,290	65.65%	140,000	146,982	6,982	95.25%	87,819
Bib processing supplies	11,780	3,545	(8,235)	4.62%	118,485	140,652	22,167	46.46%	220,000	255,036	35,036	86.26%	132,542
Postage	4,992	2,166	(2,826)	11.52%	21,601	16,032	(5,569)	49.85%	30,000	43,329	13,329	69.24%	11,887
Printing	1,397	3,135	1,738	6.88%	9,033	13,446	4,413	44.45%	20,320	20,320	-	100.00%	7,125
Memberships	865	2,852	1,987	4.54%	12,268	13,187	919	64.39%	19,054	19,054	-	100.00%	8,249
Public relations	6,246	13,373	7,127	4.69%	73,912	91,546	17,634	55.55%	115,000	133,061	18,061	86.43%	55,694
Programs	3,518	11,453	7,935	4.69%	56,432	54,473	(1,960)	75.24%	75,000	75,000	-	100.00%	41,142
Electric	24,638	17,020	(7,618)	12.48%	172,626	171,875	(751)	87.43%	197,444	197,444	-	100.00%	174,880
Water and sewer	4,447	1,227	(3,220)	18.26%	27,914	22,370	(5,544)	114.64%	32,000	24,350	(7,650)	131.42%	30,009
Natural gas	875	784	(91)	2.94%	18,216	28,150	9,934	61.11%	29,810	29,810	-	100.00%	23,958
Phones	10,122	21,777	11,655	4.01%	171,203	193,168	21,965	67.85%	230,000	252,342	22,342	91.15%	181,810
Disposal services	2,036	1,274	(762)	10.27%	19,389	17,218	(2,171)	97.83%	19,820	19,820	-	100.00%	18,305
Professional contracts	75,000	108,337	33,337	7.65%	804,176	745,710	(58,466)	82.02%	1,030,000	980,423	(49,577)	105.06%	764,315
Gas, motor oil, lubricants	515	794	279	4.48%	4,546	8,850	4,304	39.53%	7,500	11,500	4,000	65.22%	6,496
Repair and maintenance - building	21,253	3,950	(17,303)	11.19%	168,633	170,017	1,384	88.80%	189,900	189,900	-	100.00%	188,946
Repair and maintenance - vehicles	1,871	905	(966)	8.91%	7,683	19,076	11,393	36.59%	15,000	21,000	6,000	71.43%	18,507
Repair and maintenance - office equip	10,996	6,337	(4,659)	5.78%	103,396	173,173	69,777	54.33%	160,000	190,300	30,300	84.08%	120,246
Repair and maintenance - computer	13,541	11,311	(2,230)	5.26%	191,022	206,584	15,562	74.14%	240,000	257,650	17,650	93.15%	360,586
Repair and maintenance - on-line computer	-	10,193	10,193	0.00%	9,206	33,270	24,064	9.75%	25,000	94,464	69,464	26.47%	4,224
Repair and maintenance - other equipment	-	10,256	10,256	0.00%	15,982	28,012	12,030	31.77%	40,000	50,300	10,300	79.52%	10,605
Tuition reimbursement	-	1,215	1,215	0.00%	10,052	10,202	150	67.01%	21,397	15,000	(6,397)	142.65%	12,774
Travel & mileage	2,566	5,657	3,091	4.76%	29,299	43,367	14,068	54.33%	45,000	53,926	8,926	83.45%	35,269
In-house training	12,630	6,214	(6,416)	10.16%	100,627	96,988	(3,639)	80.97%	138,100	124,280	(13,820)	111.12%	20,436
Meetings	262	877	615	3.20%	1,922	5,511	3,589	23.46%	8,193	8,193	-	100.00%	3,926

	Current Month - October				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 October YTD
Out-of-house training & conferences	3,655	4,590	935	5.69%	41,401	52,644	11,243	64.49%	48,322	64,200	15,878	75.27%	39,194
Treasurer's fee	762	1,714	952	0.15%	528,429	516,436	(11,993)	101.74%	530,000	519,397	(10,603)	102.04%	402,923
Books	46,060	74,048	27,988	5.70%	449,789	611,197	161,408	55.70%	807,500	807,500	-	100.00%	544,866
Newspapers/Periodicals	302	4,080	3,778	0.44%	49,649	62,648	12,999	73.01%	68,000	68,000	-	100.00%	52,713
Ebooks	15,065	19,583	4,518	8.61%	168,980	140,140	(28,840)	96.56%	175,000	175,000	-	100.00%	118,293
Compact discs	2,797	25,925	23,128	2.24%	33,780	74,838	41,058	27.02%	125,000	125,000	-	100.00%	48,837
Software	6,529	28,101	21,572	2.46%	135,158	210,042	74,884	50.98%	265,104	265,104	-	100.00%	188,184
DVD/BluRay	21,222	20,586	(636)	9.03%	160,562	157,403	(3,159)	68.32%	235,000	235,000	-	100.00%	140,686
Other expense	-	-	-	0.00%	10	-	(10)	4.00%	250	250	-	100.00%	-
Electronic resources	1,021	47,304	46,283	0.24%	243,525	300,197	56,672	56.37%	432,000	432,000	-	100.00%	266,651
Platform Fees	-	4,231	4,231	0.00%	12,707	15,704	2,997	44.90%	28,300	28,300	-	100.00%	6,600
Insurance	-	578	578	0.00%	59,764	57,087	(2,677)	103.39%	57,804	57,804	-	100.00%	56,228
Equipment Rentals	-	100	100	0.00%	-	160	160	0.00%	1,000	1,000	-	100.00%	10
Lease / rental expense	-	1,561	1,561	0.00%	-	2,498	2,498	0.00%	15,610	15,610	-	100.00%	-
Total operating expenditures	1,015,440	1,572,119	556,679	6.46%	11,907,117	12,793,179	886,062	75.73%	15,537,952	15,722,568	184,616	98.83%	11,679,727
Capital outlay													
Equipment/furniture >\$5k	8,860	100,996	92,136	1.40%	18,268	179,676	161,408	2.88%	634,000	634,000	-	100.00%	10,800
New computers & other technology	4,860	12,214	7,354	1.54%	232,603	291,126	58,523	73.89%	314,799	314,799	-	100.00%	26,841
Capital improvements													
Lincoln Park	4,205	1,092,000	1,087,795	0.08%	116,701	1,092,000	975,299	2.33%	200,000	5,000,000	4,800,000	4.00%	-
Kersey Library	-	87,360	-	0.00%	-	87,360	87,360	0.00%	12,000	400,000	388,000	3.00%	-
Riverside Library & Cultural Center	-	-	-	0.00%	-	-	-	0.00%	-	-	-	0.00%	40,367
Other	12,973	18,458	5,485	11.79%	65,225	52,866	(12,359)	59.30%	110,000	110,000	-	100.00%	109,360
Total capital outlay	30,898	1,311,028	1,192,770	0.48%	432,797	1,703,028	1,270,231	6.70%	1,270,799	6,458,799	5,188,000	19.68%	187,368
Transfers out													
Debt service lease 2006 & 2010	-	-	-	0.00%	240,773	238,269	(2,504)	2.44%	9,873,556	9,873,556	-	100.00%	262,442
Total transfers out	-	-	-	0.00%	240,773	238,269	(2,504)	2.44%	9,873,556	9,873,556	-	100.00%	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	1,046,338	2,883,147	1,749,449	2.52%	22,019,190	24,172,979	2,153,789	53.07%	36,120,810	41,493,426	5,372,616	87.05%	18,658,710
EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES	(799,244)	(2,789,639)	1,903,035		15,217,063	12,773,817	2,443,246		1,200,319	(4,443,133)	5,643,452		10,436,052
FUND BALANCE													
Beginning Fund Balance (audited balance)	35,758,978				19,742,671				19,742,671	19,742,671			
Ending Fund Balance	34,959,734				34,959,734				20,942,990	15,299,538			