

**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 September 30, 2016  
75.0%**

	Current Month - September				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 September YTD
<b>REVENUES</b>													
General property taxes	31,097	81,087	(49,990)	0.09%	35,191,476	35,131,899	59,577	99.82%	35,255,293	35,255,293	-	100.00%	26,829,385
Specific ownership taxes	201,737	6,750	194,987	13.45%	1,539,383	1,496,100	43,283	102.63%	1,550,000	1,500,000	50,000	103.33%	1,692,916
Earnings on investments	15,113	17,328	(2,215)	9.45%	120,381	106,976	13,405	75.24%	160,000	160,000	-	100.00%	129,359
Fines and fees	7,253	4,719.00	2,534	11.16%	77,818	50,843	26,975	119.72%	80,000	65,000	15,000	123.08%	128,243
Grant revenue	-	-	-	0.00%	60,836	60,000	836	101.39%	60,836	60,000	836	101.39%	55,436
Other income	(9,095)	459	(9,554)	-90.95%	(735)	7,469	(8,204)	-7.35%	-	10,000	(10,000)	0.00%	5,833
<b>Total revenues</b>	<b>246,105</b>	<b>110,343</b>	<b>135,762</b>	<b>0.66%</b>	<b>36,989,159</b>	<b>36,853,287</b>	<b>135,872</b>	<b>99.83%</b>	<b>37,106,129</b>	<b>37,050,293</b>	<b>55,836</b>	<b>100.15%</b>	<b>28,841,172</b>
<b>EXPENDITURES</b>													
Salaries and wages	800,708	566,817	(233,891)	11.09%	5,402,810	5,294,865	(107,945)	74.82%	7,220,599	7,220,599	-	100.00%	4,972,016
Employee benefits	107,627	81,892	(25,735)	10.78%	743,572	730,932	(12,640)	74.46%	998,677	998,677	-	100.00%	664,930
Medical (Health, Dental, Vision) Insurance	83,466	101,980	18,514	6.82%	790,413	933,979	143,566	64.56%	1,224,248	1,224,248	-	100.00%	733,334
Workers' compensation	9,346	6,811	(2,535)	11.06%	74,371	58,356	(16,015)	88.01%	84,500	84,500	-	100.00%	56,065
Bank service charges	472	1,262	790	3.35%	4,358	10,179	5,821	30.91%	8,000	14,100	6,100	56.74%	8,140
Minor equipment/furniture <\$5k	2,376	16,069	13,693	1.92%	26,138	51,065	24,927	21.11%	120,000	123,795	3,795	96.93%	38,552
Janitorial supplies	3,213	3,459	246	6.56%	34,189	33,144	(1,045)	69.77%	49,000	49,000	-	100.00%	32,583
Operating supplies	8,004	6,952	(1,052)	5.45%	91,412	81,722	(9,690)	62.19%	146,982	146,982	-	100.00%	72,386
Bib processing supplies	9,150	13,083	3,933	3.59%	106,705	137,107	30,402	41.84%	220,000	255,036	35,036	86.26%	131,058
Postage	150	992	842	0.35%	16,609	13,865	(2,744)	38.33%	30,000	43,329	13,329	69.24%	11,738
Printing	676	1,109	433	3.33%	7,636	10,310	2,674	37.58%	20,320	20,320	-	100.00%	7,050
Memberships	860	2,405	1,545	4.51%	11,403	10,335	(1,068)	59.85%	19,054	19,054	-	100.00%	7,180
Public relations	10,154	9,554	(600)	7.63%	67,666	78,173	10,507	50.85%	125,000	133,061	8,061	93.94%	48,458
Programs	3,235	5,625	2,390	4.31%	52,914	43,020	(9,894)	70.55%	75,000	75,000	-	100.00%	28,921
Electric	18,292	22,390	4,098	9.26%	147,988	154,855	6,867	74.95%	197,444	197,444	-	100.00%	148,237
Water and sewer	5,020	1,726	(3,294)	20.62%	23,467	21,143	(2,324)	96.37%	30,000	24,350	(5,650)	123.20%	21,801
Natural gas	217	841	624	0.73%	17,341	27,366	10,025	58.17%	29,810	29,810	-	100.00%	23,236
Phones	8,608	19,128	10,520	3.41%	161,081	171,391	10,310	63.83%	230,000	252,342	22,342	91.15%	172,509
Disposal services	1,117	1,934	817	5.64%	17,353	15,943	(1,410)	87.55%	19,820	19,820	-	100.00%	16,434
Professional contracts	56,603	34,805	(21,798)	5.77%	729,176	637,373	(91,803)	74.37%	1,030,000	980,423	(49,577)	105.06%	699,408
Gas, motor oil, lubricants	467	791	324	4.06%	4,031	8,057	4,026	35.05%	8,000	11,500	3,500	69.57%	5,841
Repair and maintenance - building	24,004	11,033	(12,971)	12.64%	147,380	166,068	18,688	77.61%	189,900	189,900	-	100.00%	171,735
Repair and maintenance - vehicles	-	521	521	0.00%	5,812	18,171	12,359	27.68%	15,000	21,000	6,000	71.43%	17,038
Repair and maintenance - office equip	10,942	11,094	152	5.75%	92,400	166,836	74,436	48.55%	180,000	190,300	10,300	94.59%	111,054
Repair and maintenance - computer	13,398	4,045	(9,353)	5.20%	177,481	195,273	17,792	68.88%	257,650	257,650	-	100.00%	294,325
Repair and maintenance - on-line computer	-	10,070	10,070	0.00%	9,206	23,078	13,872	9.75%	94,464	94,464	-	100.00%	4,224
Repair and maintenance - other equipment	495	5,030	4,535	0.98%	15,982	17,756	1,774	31.77%	50,300	50,300	-	100.00%	10,605
Tuition reimbursement	-	1,280	1,280	0.00%	10,052	8,987	(1,066)	67.01%	15,000	15,000	-	100.00%	12,774
Travel & mileage	2,635	4,692	2,057	4.89%	26,733	37,710	10,977	49.57%	45,000	53,926	8,926	83.45%	32,353
In-house training	14	6,537	6,523	0.01%	87,997	90,774	2,777	70.81%	124,280	124,280	-	100.00%	8,356
Meetings	460	647	187	5.61%	1,660	4,635	2,975	20.26%	8,193	8,193	-	100.00%	3,419

	Current Month - September				Year To Date				Year End				Prior Year
	Actual	Budget	Variance	% of	Actual	Budget	Variance	% of	Projected Revenues/ Expenditures	Annual Budget	Variance	% of	2015 September YTD
			Favorable (Unfavorable)	Annual Budget			Favorable (Unfavorable)	Annual Budget			Favorable (Unfavorable)	Annual Budget	
Out-of-house training & conferences	3,191	7,229	4,038	4.97%	37,746	48,054	10,308	58.79%	64,200	64,200	-	100.00%	38,278
Treasurer's fee	466	1,039	573	0.09%	527,667	514,722	(12,945)	101.59%	530,000	519,397	(10,603)	102.04%	402,201
Books	36,826	52,084	15,258	4.56%	403,729	537,149	133,420	50.00%	807,500	807,500	-	100.00%	536,110
Newspapers/Periodicals	151	1,360	1,209	0.22%	49,347	58,568	9,221	72.57%	68,000	68,000	-	100.00%	52,683
Ebooks	15,001	9,503	(5,499)	8.57%	153,915	120,558	(33,358)	87.95%	175,000	175,000	-	100.00%	104,324
Compact discs	3,395	3,988	593	2.72%	30,983	48,913	17,930	24.79%	125,000	125,000	-	100.00%	48,182
Software	11,369	15,297	3,928	4.29%	128,629	181,941	53,312	48.52%	265,104	265,104	-	100.00%	158,901
DVD/BluRay	18,919	17,014	(1,905)	8.05%	139,340	136,817	(2,523)	59.29%	235,000	235,000	-	100.00%	139,044
Other expense	-	-	-	0.00%	10	-	(10)	4.00%	250	250	-	100.00%	-
Electronic resources	9,520	13,176	3,656	2.20%	242,504	252,893	10,389	56.14%	432,000	432,000	-	100.00%	164,206
Platform Fees	-	580	580	0.00%	12,707	11,473	(1,234)	44.90%	28,300	28,300	-	100.00%	6,600
Insurance	4,527	3,913	(614)	7.83%	59,764	56,509	(3,255)	103.39%	57,804	57,804	-	100.00%	55,824
Equipment Rentals	-	10	10	0.00%	-	60	60	0.00%	1,000	1,000	-	100.00%	10
Lease / rental expense	-	-	-	0.00%	-	937	937	0.00%	15,610	15,610	-	100.00%	-
<b>Total operating expenditures</b>	<b>1,285,074</b>	<b>1,079,765.44</b>	<b>(205,309)</b>	<b>8.17%</b>	<b>10,891,677</b>	<b>11,221,060</b>	<b>329,383</b>	<b>69.27%</b>	<b>15,671,009</b>	<b>15,722,568</b>	<b>51,559</b>	<b>99.67%</b>	<b>10,272,123</b>
<b>Capital outlay</b>													
Equipment/furniture >\$5k	(39,854)	42,478	82,332	-6.29%	9,408	78,679	69,271	1.48%	634,000	634,000	-	100.00%	-
New computers & other technology	2,382	24,617	22,235	0.76%	227,743	278,912	51,169	72.35%	314,799	314,799	-	100.00%	29,920
Capital improvements													
Lincoln Park	4,130	-	(4,130)	0.08%	112,496	-	(112,496)	2.25%	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%	36,793
Other	-	7,821	7,821	0.00%	52,252	34,408	(17,844)	47.50%	110,000	110,000	-	100.00%	90,766
<b>Total capital outlay</b>	<b>(33,342)</b>	<b>74,916</b>	<b>108,258</b>	<b>-0.52%</b>	<b>401,899</b>	<b>391,999</b>	<b>(9,900)</b>	<b>6.22%</b>	<b>1,270,799</b>	<b>6,458,799</b>	<b>5,188,000</b>	<b>19.68%</b>	<b>157,479</b>
<b>Transfers out</b>													
Debt service lease 2006 & 2010	1,500	-	(1,500)	0.02%	240,773	238,269	(2,504)	2.44%	9,873,556	9,873,556	-	100.00%	262,442
<b>Total transfers out</b>	<b>1,500</b>	<b>-</b>	<b>(1,500)</b>	<b>0.02%</b>	<b>240,773</b>	<b>238,269</b>	<b>(2,504)</b>	<b>2.44%</b>	<b>9,873,556</b>	<b>9,873,556</b>	<b>-</b>	<b>100.00%</b>	<b>262,442</b>
<b>Tax distribution</b>													
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
<b>Total tax distribution to member libraries</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</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>1,253,232</b>	<b>1,154,682</b>	<b>(98,550)</b>	<b>3.02%</b>	<b>20,972,852</b>	<b>21,289,831</b>	<b>316,979</b>	<b>50.54%</b>	<b>36,253,867</b>	<b>41,493,426</b>	<b>5,239,559</b>	<b>87.37%</b>	<b>17,221,217</b>
EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES	(1,007,127)	(1,044,339)	37,212		16,016,307	15,563,456	452,851		852,262	(4,443,133)	5,295,395		11,619,955
FUND BALANCE													
Beginning Fund Balance (audited balance)	36,766,105				19,742,671				19,742,671	19,742,671			
Ending Fund Balance	35,758,978				35,758,978				20,594,933	15,299,538			