

**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 April 30, 2017
33.3%**

Note: Conditional formatting in the % of YTD, % of Actual, and 2017 / 2016 Actual columns is on a red to green scale for revenues and green to red scale for expenditures. Green is favorable variance. Red is an unfavorable variance.

	Current Month				Year To Date					Year End				Prior Year	
	Actual	Budget	Variance	% of	Actual	Budget	Variance	% of	% of	Projected Revenues/ Expenditures	Annual Budget	Variance	% of	2016	2017 / 2016 Actual
			(Unfavorable)	Annual Budget			(Unfavorable)	YTD Budget	Annual Budget			(Unfavorable)	Annual Budget	April YTD	
REVENUES															
General property taxes	10,586,221	6,434,914	4,151,307	39.31%	15,243,862	9,877,351	5,366,511	154%	57%	26,930,379	26,930,379	-	100.00%	13,169,633	116%
Specific ownership taxes	146,449	116,667	29,782	10.46%	621,990	466,668	155,322	133%	44%	1,400,000	1,400,000	-	100.00%	670,785	93%
Earnings on investments	11,702	10,000	1,702	9.75%	52,911	40,000	12,911	132%	44%	120,000	120,000	-	100.00%	25,163	210%
Fines and fees	6,866	5,416	1,450	10.56%	30,741	21,664	9,077	142%	47%	65,000	65,000	-	100.00%	36,132	85%
Grant revenue	-	-	-	0.00%	65,621	65,621	-	100%	100%	65,621	65,621	-	100.00%	60,836	108%
Other income	745	833	(88)	7.45%	2,850	3,333	(483)	86%	29%	10,000	10,000	-	100.00%	3,337	85%
Total revenues	10,751,983	6,567,830	4,184,153	37.61%	16,017,975	10,474,637	5,543,338	56%		28,591,000	28,591,000	-	100.00%	13,965,886	
EXPENDITURES															
Salaries and wages	528,029	620,412	92,383	7.09%	2,143,290	2,481,646	338,356	86%	29%	7,444,953	7,444,953	-	100.00%	2,192,292	98%
Employee benefits	72,268	88,350	16,082	6.82%	306,716	353,397	46,681	87%	29%	1,060,191	1,060,191	-	100.00%	344,787	89%
Medical (Health, Dental, Vision) Insurance	86,379	110,182	23,803	6.53%	423,046	440,728	17,682	96%	32%	1,322,188	1,322,188	-	100.00%	345,462	122%
Workers' compensation	576	7,500	6,924	0.77%	12,028	30,000	17,972	40%	16%	75,000	75,000	-	100.00%	27,641	44%
Bank service charges	271	315	44	7.17%	1,218	1,260	42	97%	32%	3,780	3,780	-	100.00%	2,939	41%
Minor equipment/furniture <\$5k	866	5,225	4,359	1.48%	10,309	19,800	9,491	52%	18%	58,443	58,443	-	100.00%	8,212	126%
Janitorial supplies	1,915	4,083	2,168	3.91%	10,342	16,332	5,990	63%	21%	49,000	49,000	-	100.00%	18,540	56%
Operating supplies	7,282	12,188	4,906	4.97%	24,463	48,977	24,514	50%	17%	146,526	146,526	-	100.00%	32,456	75%
Bib processing supplies	12,593	19,511	6,918	5.38%	33,499	78,044	44,545	43%	14%	234,136	234,136	-	100.00%	62,312	54%
Postage	268	3,484	3,216	0.64%	5,611	13,935	8,324	40%	13%	41,857	41,857	-	100.00%	10,599	53%
Printing	1,118	1,501	383	6.18%	1,137	6,004	4,867	19%	6%	18,100	18,100	-	100.00%	3,376	34%
Memberships	801	1,484	683	4.49%	2,590	5,936	3,346	44%	15%	17,833	17,833	-	100.00%	3,787	68%
Public relations	3,704	9,243	5,539	3.34%	3,681	36,972	33,291	10%	3%	110,875	110,875	-	100.00%	13,044	28%
Programs	9,549	6,250	(3,299)	12.73%	31,972	25,000	(6,972)	128%	43%	75,000	75,000	-	100.00%	14,405	222%
Electric	18,208	17,020	(1,188)	8.92%	53,728	68,080	14,352	79%	26%	204,233	204,233	-	100.00%	51,052	105%
Water and sewer	2,468	2,450	(18)	8.39%	5,589	9,800	4,211	57%	19%	29,426	29,426	-	100.00%	5,203	107%
Natural gas	3,280	3,112	(168)	8.78%	12,824	12,451	(373)	103%	34%	37,360	37,360	-	100.00%	13,573	94%
Phones	(61,713)	21,128	82,841	-24.34%	(1,710)	84,512	86,222	-2%	-1%	253,542	253,542	-	100.00%	80,261	-2%
Disposal services	900	1,935	1,035	3.87%	7,193	7,740	547	93%	31%	23,234	23,234	-	100.00%	7,266	99%
Professional contracts	93,955	78,798	(15,157)	9.94%	453,557	315,189	(138,368)	144%	48%	945,602	945,602	-	100.00%	408,940	111%
Gas, motor oil, lubricants	542	875	333	5.16%	1,719	3,499	1,780	49%	16%	10,500	10,500	-	100.00%	1,982	87%
Repair and maintenance - building	12,468	15,416	2,948	6.74%	37,347	61,664	24,317	61%	20%	185,000	185,000	-	100.00%	58,967	63%
Repair and maintenance - vehicles	-	1,791	1,791	0.00%	2,543	7,164	4,621	35%	12%	21,500	21,500	-	100.00%	4,230	60%
Repair and maintenance - office equip	11,073	13,179	2,106	7.00%	30,017	52,716	22,699	57%	19%	158,100	158,100	-	100.00%	39,944	75%
Repair and maintenance - computer	6,489	20,887	14,398	2.59%	75,040	83,548	8,508	90%	30%	250,650	250,650	-	100.00%	132,375	57%
Repair and maintenance - on-line computer	-	8,174	8,174	0.00%	(911)	32,696	33,607	-3%	-1%	98,088	98,088	-	100.00%	3,508	
Repair and maintenance - other equipment	230	2,991	2,761	0.64%	6,635	11,966	5,331	55%	18%	35,900	35,900	-	100.00%	9,761	68%
Tuition reimbursement	-	-	-	0.00%	-	7,500	7,500	0%	0%	15,000	15,000	-	100.00%	-	
Travel & mileage	2,481	3,060	579	6.76%	6,393	12,233	5,840	52%	17%	36,687	36,687	-	100.00%	7,759	82%

In-house training	4,435	1,598	(2,837)	23.12%	17,427	6,392	(11,035)	273%	91%	19,180	19,180	-	100.00%	8,237	212%
Meetings	-	633	633	0.00%	473	2,532	2,059	19%	6%	7,598	7,598	-	100.00%	821	58%
Out-of-house training & conferences	2,076	3,526	1,450	4.91%	7,466	14,101	6,635	53%	18%	42,300	42,300	-	100.00%	21,494	35%
Treasurer's fee	158,796	102,067	(56,729)	37.34%	228,664	156,077	(72,587)	147%	54%	425,281	425,281	-	100.00%	197,579	116%
Books	81,078	48,667	(32,411)	13.88%	153,531	194,668	41,137	79%	26%	584,000	584,000	-	100.00%	188,209	82%
Newspapers/Periodicals	208	4,333	4,125	0.40%	21,375	17,332	(4,043)	123%	41%	52,000	52,000	-	100.00%	23,421	91%
Ebooks	29,275	12,500	(16,775)	19.52%	41,767	50,000	8,233	84%	28%	150,000	150,000	-	100.00%	96,704	43%
Compact discs	3,447	3,750	303	7.66%	10,723	15,000	4,277	71%	24%	45,000	45,000	-	100.00%	15,215	70%
Software	23,393	23,871	478	8.17%	82,943	95,484	12,541	87%	29%	286,456	286,456	-	100.00%	89,848	92%
DVD/BluRay	15,259	14,583	(676)	8.72%	41,722	58,332	16,610	72%	24%	175,000	175,000	-	100.00%	74,095	56%
Other expense	-	21	21	0.00%	-	82	82	0%	0%	250	250	-	100.00%	10	
Electronic resources	7,675	31,917	24,242	2.00%	119,034	127,665	8,631	93%	31%	383,000	383,000	-	100.00%	165,307	72%
Platform Fees	-	1,558	1,558	0.00%	6,000	6,232	232	96%	32%	18,700	18,700	-	0.00%	12,000	
Insurance	5,421	5,152	(269)	8.77%	42,435	20,608	(21,827)	206%	69%	61,829	61,829	-	100.00%	36,964	115%
Equipment Rentals	-	84	84	0.00%	-	336	336	0%	0%	1,000	1,000	-	100.00%	-	0%
Lease/rental expense	4,130	4,130	-	8.33%	16,520	16,530	10	100%	33%	49,570	49,570	-	100.00%	-	
Total operating expenditures	1,151,193	1,338,934	187,741	7.54%	4,489,946	5,110,160	620,214	29%	29%	15,263,868	15,263,868	-	100.00%	4,834,577	
Capital outlay															
Equipment/furniture >\$5k	-	40,000	40,000	0.00%	-	160,000	160,000	0%	0%	480,000	480,000	-	100.00%	39,854	
New computers & other technology	979	6,281	5,302	1.30%	1,273	25,124	23,851	5%	2%	75,366	75,366	-	100.00%	(16,151)	
Capital improvements															
Lincoln Park	-	416,667	416,667	0.00%	-	1,666,668	1,666,668	0%	0%	5,000,000	5,000,000	-	100.00%	-	
Kersey Library	-	33,333	-	-	-	133,332	133,332	0%	0%	400,000	400,000	-	-	-	
Riverside Library & Cultural Center	-	-	-	0.00%	-	-	-	0%	0%	-	-	-	0.00%	-	
Other	4,800	2,250	(2,550)	17.78%	4,800	9,000	4,200	53%	18%	27,000	27,000	-	100.00%	37,671	
Total capital outlay	5,779	498,531	459,419	0.10%	6,073	1,994,124	1,988,051	0%	0%	5,982,366	5,982,366	-	100.00%	61,374	
Transfers out															
Debt service lease 2006 & 2010	-	-	-	0.00%	-	-	-	0%	0%	1,117,525	1,117,525	-	100.00%	-	
Total transfers out	-	-	-	0.00%	-	-	-	0%	0%	1,117,525	1,117,525	-	100.00%	-	
Tax distribution															
Tax distribution to member libraries	2,453,027	1,494,538	(958,489)	39.39%	3,594,400	2,285,399	(1,309,001)	58%	58%	6,227,241	6,227,241	-	100.00%	3,571,385	
Total tax distribution to member libraries	2,453,027	1,494,538	(958,489)	39.39%	3,594,400	2,285,399	(1,309,001)	58%	58%	6,227,241	6,227,241	-	100.00%	3,571,385	
Total expenditures	3,609,999	3,332,003	(311,329)	12.63%	8,090,419	9,389,683	1,299,264	28%	28%	28,591,000	28,591,000	-	100.00%	8,467,336	
EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES	7,141,984	3,235,827	3,872,824		7,927,556	1,084,954	6,842,602			-	-	-		5,498,550	
FUND BALANCE															
Beginning Fund Balance (unaudited balance)	23,684,848				22,899,276					22,979,090	22,979,090				
Ending Fund Balance	30,826,832				30,826,832					22,979,090	22,979,090				