

**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 December 31, 2016
100.0%**

Note: Conditional formatting in the % of YTD, % of Actual, and 2016 / 2015 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 - December | | | | Year To Date | | | | | Year End | | | | Prior Year | |
|--|--------------------------|---------------|----------------------------------|--------------------|-------------------|-------------------|----------------------------------|-----------------|--------------------|----------------------------------|-------------------|----------------------------------|--------------------|-------------------|--------------------|
| | Actual | Budget | Variance Favorable (Unfavorable) | % of Annual Budget | Actual | Budget | Variance Favorable (Unfavorable) | % of YTD Budget | % of Annual Budget | Projected Revenues/ Expenditures | Annual Budget | Variance Favorable (Unfavorable) | % of Annual Budget | 2015 December YTD | 2016 / 2015 Actual |
| REVENUES | | | | | | | | | | | | | | | |
| General property taxes | (5,073) | - | (5,073) | -0.01% | 35,238,427 | 35,255,293 | (16,866) | 100% | 100% | 35,238,427 | 35,255,293 | (16,866) | 99.95% | 26,882,088 | 131% |
| Specific ownership taxes | 167,696 | 750 | 166,946 | 11.18% | 2,223,820 | 1,500,000 | 723,820 | 148% | 148% | 2,223,820 | 1,500,000 | 723,820 | 148.25% | 2,007,269 | 111% |
| Earnings on investments | 32,956 | 18,496 | 14,460 | 20.60% | 209,436 | 160,000 | 49,436 | 131% | 131% | 209,436 | 160,000 | 49,436 | 130.90% | 157,228 | 133% |
| Fines and fees | 7,850 | 4,582 | 3,268 | 12.08% | 101,390 | 65,000 | 36,390 | 156% | 156% | 101,390 | 65,000 | 36,390 | 155.98% | 156,912 | 65% |
| Grant revenue | - | - | - | 0.00% | 60,836 | 60,000 | 836 | 101% | 101% | 60,836 | 60,000 | 836 | 101.39% | 55,436 | 110% |
| Other income | 6,341 | 1,509 | 4,832 | 63.41% | 6,527 | 10,000 | (3,473) | 65% | 65% | 6,527 | 10,000 | (3,473) | 65.27% | 8,957 | 73% |
| Total revenues | 209,770 | 25,337 | 184,433 | 0.57% | 37,840,436 | 37,050,293 | 790,143 | 102% | | 37,840,436 | 37,050,293 | 790,143 | 102.13% | 29,267,890 | |
| EXPENDITURES | | | | | | | | | | | | | | | |
| Salaries and wages | 669,018 | 524,938 | (144,080) | 9.27% | 7,132,308 | 7,220,599 | 88,291 | 99% | 99% | 7,132,308 | 7,220,599 | 88,291 | 98.78% | 6,796,570 | 105% |
| Employee benefits | 86,198 | 71,206 | (14,992) | 8.63% | 973,092 | 998,677 | 25,585 | 97% | 97% | 973,092 | 998,677 | 25,585 | 97.44% | 907,642 | 107% |
| Medical (Health, Dental, Vision) Insurance | 14,240 | 102,224 | 87,984 | 1.16% | 962,414 | 1,224,248 | 261,834 | 79% | 79% | 962,414 | 1,224,248 | 261,834 | 78.61% | 964,174 | 100% |
| Workers' compensation | 8,087 | 9,160 | 1,073 | 9.57% | 82,458 | 84,500 | 2,042 | 98% | 98% | 82,458 | 84,500 | 2,042 | 97.58% | 73,439 | 112% |
| Bank service charges | 476 | 2,119 | 1,643 | 3.38% | 5,762 | 14,100 | 8,338 | 41% | 41% | 5,762 | 14,100 | 8,338 | 40.87% | 10,304 | 56% |
| Minor equipment/furniture <\$5k | 15,077 | 39,070 | 23,993 | 12.18% | 57,575 | 123,795 | 66,220 | 47% | 47% | 57,575 | 123,795 | 66,220 | 46.51% | 51,734 | 111% |
| Janitorial supplies | 4,251 | 5,179 | 928 | 8.68% | 43,929 | 49,000 | 5,071 | 90% | 90% | 43,929 | 49,000 | 5,071 | 89.65% | 43,189 | 102% |
| Operating supplies | 12,611 | 23,679 | 11,068 | 8.58% | 118,479 | 146,982 | 28,503 | 81% | 81% | 118,479 | 146,982 | 28,503 | 80.61% | 111,813 | 106% |
| Bib processing supplies | 24,947 | 61,515 | 36,568 | 9.78% | 153,894 | 255,036 | 101,142 | 60% | 60% | 153,894 | 255,036 | 101,142 | 60.34% | 163,189 | 94% |
| Postage | 6,799 | 18,631 | 11,832 | 15.69% | 28,574 | 43,329 | 14,755 | 66% | 66% | 28,574 | 43,329 | 14,755 | 65.95% | 12,142 | 235% |
| Printing | - | 3,465 | 3,465 | 0.00% | 9,033 | 20,320 | 11,287 | 44% | 44% | 9,033 | 20,320 | 11,287 | 44.45% | 8,324 | 109% |
| Memberships | 488 | 2,940 | 2,452 | 2.56% | 14,173 | 19,054 | 4,881 | 74% | 74% | 14,173 | 19,054 | 4,881 | 74.38% | 6,944 | 204% |
| Public relations | 23,664 | 33,585 | 9,921 | 17.78% | 100,451 | 133,061 | 32,610 | 75% | 75% | 100,451 | 133,061 | 32,610 | 75.49% | 60,826 | 165% |
| Programs | 1,935 | 11,340 | 9,405 | 2.58% | 61,051 | 75,000 | 13,949 | 81% | 81% | 61,051 | 75,000 | 13,949 | 81.40% | 47,495 | 129% |
| Electric | 23,758 | 12,696 | (11,062) | 12.03% | 209,869 | 197,444 | (12,425) | 106% | 106% | 209,869 | 197,444 | (12,425) | 106.29% | 201,627 | 104% |
| Water and sewer | 2,817 | 952 | (1,865) | 11.57% | 33,763 | 24,350 | (9,413) | 139% | 139% | 33,763 | 24,350 | (9,413) | 138.66% | 33,059 | 102% |
| Natural gas | 6,329 | 736 | (5,593) | 21.23% | 25,573 | 29,810 | 4,237 | 86% | 86% | 25,573 | 29,810 | 4,237 | 85.79% | 28,943 | 88% |
| Phones | 27,719 | 34,319 | 6,600 | 10.98% | 215,615 | 252,342 | 36,727 | 85% | 85% | 215,615 | 252,342 | 36,727 | 85.45% | 229,412 | 94% |
| Disposal services | 1,436 | 1,015 | (421) | 7.25% | 23,859 | 19,820 | (4,039) | 120% | 120% | 23,859 | 19,820 | (4,039) | 120.38% | 21,061 | 113% |
| Professional contracts | 122,436 | 124,710 | 2,274 | 12.49% | 1,002,251 | 980,423 | (21,828) | 102% | 102% | 1,002,251 | 980,423 | (21,828) | 102.23% | 880,179 | 114% |
| Gas, motor oil, lubricants | 1,156 | 1,750 | 594 | 10.05% | 6,291 | 11,500 | 5,209 | 55% | 55% | 6,291 | 11,500 | 5,209 | 54.70% | 7,950 | 79% |
| Repair and maintenance - building | 17,030 | 16,768 | (262) | 8.97% | 222,157 | 189,900 | (32,257) | 117% | 117% | 222,157 | 189,900 | (32,257) | 116.99% | 218,907 | 101% |
| Repair and maintenance - vehicles | - | 930 | 930 | 0.00% | 9,035 | 21,000 | 11,965 | 43% | 43% | 9,035 | 21,000 | 11,965 | 43.02% | 20,966 | 43% |
| Repair and maintenance - office equip | 21,043 | 9,934 | (11,109) | 11.06% | 134,772 | 190,300 | 55,528 | 71% | 71% | 134,772 | 190,300 | 55,528 | 70.82% | 141,194 | 95% |
| Repair and maintenance - computer | 20,387 | 33,520 | 13,133 | 7.91% | 266,862 | 257,650 | (9,212) | 104% | 104% | 266,862 | 257,650 | (9,212) | 103.58% | 362,005 | 74% |
| Repair and maintenance - on-line computer | - | 50,434 | 50,434 | 0.00% | 81,704 | 94,464 | 12,760 | 86% | 86% | 81,704 | 94,464 | 12,760 | 86.49% | 23,053 | 354% |
| Repair and maintenance - other equipment | 120 | 10,216 | 10,096 | 0.24% | 17,249 | 50,300 | 33,051 | 34% | 34% | 17,249 | 50,300 | 33,051 | 34.29% | 11,514 | 150% |
| Tuition reimbursement | 5,027 | 3,465 | (1,562) | 33.51% | 15,079 | 15,000 | (79) | 101% | 101% | 15,079 | 15,000 | (79) | 100.53% | 12,774 | 118% |
| Travel & mileage | 5,410 | 4,470 | (940) | 10.03% | 37,218 | 53,926 | 16,708 | 69% | 69% | 37,218 | 53,926 | 16,708 | 69.02% | 43,119 | 86% |
| In-house training | (4,925) | 14,367 | 19,292 | -3.96% | 132,073 | 124,280 | (7,793) | 106% | 106% | 132,073 | 124,280 | (7,793) | 106.27% | 21,465 | 615% |

| | | | | | | | | | | | | | | | |
|---|------------------|------------------|------------------|--------------|-------------------|-------------------|------------------|-------------|-------------|-------------------|-------------------|------------------|----------------|-------------------|---------|
| Meetings | 252 | 1,341 | 1,089 | 3.08% | 2,755 | 8,193 | 5,438 | 34% | 34% | 2,755 | 8,193 | 5,438 | 33.63% | 4,403 | 63% |
| Out-of-house training & conferences | 2,634 | 6,420 | 3,786 | 4.10% | 49,291 | 64,200 | 14,909 | 77% | 77% | 49,291 | 64,200 | 14,909 | 76.78% | 44,944 | 110% |
| Treasurer's fee | 159 | 1,662 | 1,503 | 0.03% | 528,468 | 519,397 | (9,071) | 102% | 102% | 528,468 | 519,397 | (9,071) | 101.75% | 402,995 | 131% |
| Books | 172,071 | 101,664 | (70,407) | 21.31% | 666,652 | 807,500 | 140,848 | 83% | 83% | 666,652 | 807,500 | 140,848 | 82.56% | 625,324 | 107% |
| Newspapers/Periodicals | 317 | 2,625 | 2,308 | 0.47% | 50,182 | 68,000 | 17,818 | 74% | 74% | 50,182 | 68,000 | 17,818 | 73.80% | 55,256 | 91% |
| Ebooks | 3,500 | 15,662 | 12,162 | 2.00% | 188,453 | 175,000 | (13,453) | 108% | 108% | 188,453 | 175,000 | | 107.69% | 171,498 | 110% |
| Compact discs | 5,344 | 25,087 | 19,743 | 4.28% | 43,667 | 125,000 | 81,333 | 35% | 35% | 43,667 | 125,000 | 81,333 | 34.93% | 63,353 | 69% |
| Software | (7,255) | 27,147 | 34,402 | -2.74% | 179,942 | 265,104 | 85,162 | 68% | 68% | 179,942 | 265,104 | 85,162 | 67.88% | 239,425 | 75% |
| DVD/BluRay | 33,534 | 37,892 | 4,358 | 14.27% | 207,708 | 235,000 | 27,292 | 88% | 88% | 207,708 | 235,000 | 27,292 | 88.39% | 175,228 | 119% |
| Other expense | 36 | 250 | 214 | 14.40% | 46 | 250 | 204 | 0% | 18% | 46 | 250 | 204 | 18.40% | 32 | 144% |
| Electronic resources | 160,019 | 66,485 | (93,534) | 37.04% | 440,595 | 432,000 | (8,595) | 102% | 102% | 440,595 | 432,000 | (8,595) | 101.99% | 316,572 | 139% |
| Platform Fees | 24,000 | 6,902 | (17,098) | 0.00% | 36,707 | 28,300 | (8,407) | 130% | 130% | 36,707 | 28,300 | (8,407) | 0.00% | 18,702 | 196% |
| Insurance | - | 220 | 220 | 0.00% | 59,537 | 57,804 | (1,733) | 103% | 103% | 59,537 | 57,804 | (1,733) | 103.00% | 56,228 | 106% |
| Equipment Rentals | - | 640 | 640 | 0.00% | - | 1,000 | 1,000 | 0% | 0% | - | 1,000 | 1,000 | 0.00% | - | 0% |
| Lease/rental expense | - | 9,990 | 9,990 | 0.00% | - | 15,610 | 15,610 | 0% | 0% | - | 15,610 | | | 20 | 0% |
| Total operating expenditures | 1,512,145 | 1,533,320 | 11,185 | 9.62% | 14,630,566 | 15,722,568 | 1,092,002 | 93% | 93% | 14,630,566 | 15,722,568 | 1,089,845 | 93.05% | 13,688,993 | |
| Capital outlay | | | | | | | | | | | | | | | |
| Equipment/furniture >\$5k | - | 174,033 | 174,033 | 0.00% | 33,768 | 634,000 | 600,232 | 5% | 5% | 33,768 | 634,000 | 600,232 | 5.33% | 10,800 | 313% |
| New computers & other technology | 2,210 | 16,873 | 14,663 | 0.70% | 240,109 | 314,799 | 74,690 | 76% | 76% | 240,109 | 314,799 | 74,690 | 76.27% | 60,468 | 397% |
| Capital improvements | | | | | | | | | | | | | | | |
| Lincoln Park | 4,130 | 1,890,000 | 1,885,870 | 0.08% | 124,961 | 5,000,000 | 4,875,039 | 2% | 2% | 124,961 | 5,000,000 | 4,875,039 | 2.50% | - | #DIV/0! |
| Kersey Library | - | 151,200 | | | - | 400,000 | 400,000 | 0% | 0% | - | 400,000 | 400,000 | | - | #DIV/0! |
| Riverside Library & Cultural Center | - | - | - | 0.00% | - | - | - | 0% | 0% | - | - | - | 0.00% | 50,381 | 0% |
| Other | 15,438 | 35,134 | 19,696 | 14.03% | 80,663 | 110,000 | 29,337 | 73% | 73% | 80,663 | 110,000 | 29,337 | 73.33% | (876) | -9208% |
| Total capital outlay | 21,778 | 2,267,240 | 2,094,262 | 0.34% | 479,501 | 6,458,799 | 5,979,298 | 7% | 7% | 479,501 | 6,458,799 | 5,979,298 | 7.42% | 120,773 | |
| Transfers out | | | | | | | | | | | | | | | |
| Debt service lease 2006 & 2010 | 1,016 | - | (1,016) | 0.01% | 9,867,286 | 9,873,556 | 6,270 | 100% | 100% | 9,867,286 | 9,873,556 | 6,270 | 99.94% | 2,091,732 | |
| Total transfers out | 1,016 | - | (1,016) | 0.01% | 9,867,286 | 9,873,556 | 6,270 | 100% | 100% | 9,867,286 | 9,873,556 | 6,270 | 99.94% | 2,091,732 | |
| Tax distribution | | | | | | | | | | | | | | | |
| Tax distribution to member libraries | - | - | - | 0.00% | 9,438,503 | 9,438,503 | - | 100% | 100% | 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% | 100% | 9,438,503 | 9,438,503 | - | 100.00% | 6,529,173 | |
| Total expenditures | 1,534,939 | 3,800,560 | 2,104,431 | 3.70% | 34,415,856 | 41,493,426 | 7,077,570 | 83% | 83% | 34,415,856 | 41,493,426 | 7,075,413 | 82.94% | 22,430,671 | |
| EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES | (1,325,169) | (3,775,223) | 2,288,864 | | 3,424,580 | (4,443,133) | 7,867,713 | | | 3,424,580 | (4,443,133) | 7,867,713 | | 6,837,219 | |
| FUND BALANCE | | | | | | | | | | | | | | | |
| Beginning Fund Balance (unaudited balance) | 24,492,420 | | | | 19,742,671 | | | | | 19,742,671 | 19,742,671 | | | | |
| Ending Fund Balance | 23,167,251 | | | | 23,167,251 | | | | | 23,167,251 | 15,299,538 | | | | |