

**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 January 31, 2017
8.3%**

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 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	2016 January YTD	2017 / 2016 Actual
REVENUES															
General property taxes	165,199	122,091	43,108	0.61%	165,199	122,091	43,108	135%	1%	26,930,379	26,930,379	-	100.00%	141,227	117%
Specific ownership taxes	144,017	116,667	27,350	10.29%	144,017	116,667	27,350	123%	10%	1,400,000	1,400,000	-	100.00%	164,045	88%
Earnings on investments	13,901	10,000	3,901	11.58%	13,901	10,000	3,901	139%	12%	120,000	120,000	-	100.00%	(9,686)	-144%
Fines and fees	8,323	5,416	2,907	12.80%	8,323	5,416	2,907	154%	13%	65,000	65,000	-	100.00%	8,194	102%
Grant revenue	65,621	65,621	-	100.00%	65,621	65,621	-	100%	100%	65,621	65,621	-	100.00%	60,836	108%
Other income	1,040	833	207	10.40%	1,040	833	207	125%	10%	10,000	10,000	-	100.00%	1,657	63%
Total revenues	398,101	320,628	77,473	1.39%	398,101	320,628	77,473	1%		28,591,000	28,591,000	-	100.00%	366,273	
EXPENDITURES															
Salaries and wages	555,510	620,411	64,901	7.46%	555,510	620,411	64,901	90%	7%	7,444,953	7,444,953	-	100.00%	552,584	101%
Employee benefits	78,983	88,349	9,366	7.45%	78,983	88,349	9,366	89%	7%	1,060,191	1,060,191	0	100.00%	77,354	102%
Medical (Health, Dental, Vision) Insurance	78,861	110,182	31,321	5.96%	78,861	110,182	31,321	72%	6%	1,322,188	1,322,188	(0)	100.00%	156,514	50%
Workers' compensation	-	7,500	7,500	0.00%	-	7,500	7,500	0%	0%	75,000	75,000	-	100.00%	-	
Bank service charges	341	315	(26)	9.02%	341	315	(26)	108%	9%	3,780	3,780	-	100.00%	629	54%
Minor equipment/furniture <\$5k	1,112	4,925	3,813	1.90%	1,112	4,925	3,813	23%	2%	58,443	58,443	-	100.00%	2,658	42%
Janitorial supplies	2,215	4,083	1,868	4.52%	2,215	4,083	1,868	54%	5%	49,000	49,000	-	100.00%	6,267	35%
Operating supplies	1,977	12,413	10,436	1.35%	1,977	12,413	10,436	16%	1%	146,526	146,526	-	100.00%	10,810	18%
Bib processing supplies	1,338	19,511	18,173	0.57%	1,338	19,511	18,173	7%	1%	234,136	234,136	-	100.00%	5,563	24%
Postage	171	3,484	3,313	0.41%	171	3,484	3,313	5%	0%	41,857	41,857	-	100.00%	5,125	3%
Printing	-	1,501	1,501	0.00%	-	1,501	1,501	0%	0%	18,100	18,100	-	100.00%	134	0%
Memberships	966	1,484	518	5.42%	966	1,484	518	65%	5%	17,833	17,833	-	100.00%	1,250	77%
Public relations	1,244	9,243	7,999	1.12%	1,244	9,243	7,999	13%	1%	110,875	110,875	-	100.00%	3,242	38%
Programs	175	6,250	6,075	0.23%	175	6,250	6,075	3%	0%	75,000	75,000	-	100.00%	1,153	15%
Electric	10,786	17,020	6,234	5.28%	10,786	17,020	6,234	63%	5%	204,233	204,233	-	100.00%	12,164	89%
Water and sewer	707	2,450	1,743	2.40%	707	2,450	1,743	29%	2%	29,426	29,426	-	100.00%	1,524	46%
Natural gas	1,204	3,113	1,909	3.22%	1,204	3,113	1,909	39%	3%	37,360	37,360	-	100.00%	4,702	26%
Phones	12,953	21,128	8,175	5.11%	12,953	21,128	8,175	61%	5%	253,542	253,542	-	100.00%	19,494	66%
Disposal services	981	1,935	954	4.22%	981	1,935	954	51%	4%	23,234	23,234	-	100.00%	2,909	34%
Professional contracts	154,321	78,796	(75,525)	16.32%	154,321	78,796	(75,525)	196%	16%	945,602	945,602	-	100.00%	78,341	197%
Gas, motor oil, lubricants	23	875	852	0.22%	23	875	852	3%	0%	10,500	10,500	-	100.00%	492	5%
Repair and maintenance - building	1,996	15,416	13,420	1.08%	1,996	15,416	13,420	13%	1%	185,000	185,000	-	100.00%	6,694	30%
Repair and maintenance - vehicles	1,077	1,791	714	5.01%	1,077	1,791	714	60%	5%	21,500	21,500	-	100.00%	1,154	93%
Repair and maintenance - office equip	357	13,179	12,822	0.23%	357	13,179	12,822	3%	0%	158,100	158,100	-	100.00%	9,276	4%
Repair and maintenance - computer	-	20,887	20,887	0.00%	-	20,887	20,887	0%	0%	250,650	250,650	-	100.00%	73,850	0%
Repair and maintenance - on-line computer	-	8,174	8,174	0.00%	-	8,174	8,174	0%	0%	98,088	98,088	-	100.00%	-	
Repair and maintenance - other equipment	-	2,992	2,992	0.00%	-	2,992	2,992	0%	0%	35,900	35,900	-	100.00%	2,081	0%
Tuition reimbursement	-	7,500	7,500	0.00%	-	7,500	7,500	0%	0%	15,000	15,000	-	100.00%	-	
Travel & mileage	58	3,057	2,999	0.16%	58	3,057	2,999	2%	0%	36,687	36,687	-	100.00%	1,546	4%

In-house training	8,100	1,598	(6,502)	42.23%	8,100	1,598	(6,502)	507%	42%	19,180	19,180	-	100.00%	66	12273%
Meetings	-	633	633	0.00%	-	633	633	0%	0%	7,598	7,598	-	100.00%	293	0%
Out-of-house training & conferences	45	3,525	3,480	0.11%	45	3,525	3,480	1%	0%	42,300	42,300	-	100.00%	4,827	1%
Treasurer's fee	2,484	1,701	(783)	0.58%	2,484	1,701	(783)	146%	1%	425,281	425,281	-	100.00%	2,119	117%
Books	29,435	48,667	19,232	5.04%	29,435	48,667	19,232	60%	5%	584,000	584,000	-	100.00%	42,722	69%
Newspapers/Periodicals	-	4,333	4,333	0.00%	-	4,333	4,333	0%	0%	52,000	52,000	-	100.00%	12,890	0%
Ebooks	-	12,500	12,500	0.00%	-	12,500	12,500	0%	0%	150,000	150,000	-	100.00%	13,563	0%
Compact discs	158	3,750	3,592	0.35%	158	3,750	3,592	4%	0%	45,000	45,000	-	100.00%	461	34%
Software	-	23,871	23,871	0.00%	-	23,871	23,871	0%	0%	286,456	286,456	-	100.00%	12,338	0%
DVD/BluRay	-	14,583	14,583	0.00%	-	14,583	14,583	0%	0%	175,000	175,000	-	100.00%	1,436	0%
Other expense	-	20	20	0.00%	-	20	20	0%	0%	250	250	-	100.00%	-	-
Electronic resources	-	31,916	31,916	0.00%	-	31,916	31,916	0%	0%	383,000	383,000	-	100.00%	108,114	0%
Platform Fees	-	1,558	1,558	0.00%	-	1,558	1,558	0%	0%	18,700	18,700	-	0.00%	-	-
Insurance	6,105	5,152	(953)	9.87%	6,105	5,152	(953)	118%	10%	61,829	61,829	-	100.00%	6,873	89%
Equipment Rentals	-	84	84	0.00%	-	84	84	0%	0%	1,000	1,000	-	100.00%	-	0%
Lease/rental expense	4,130	4,140	10	8.33%	4,130	4,140	10	100%	8%	49,570	49,570	-	100.00%	-	-
Total operating expenditures	957,813	1,245,995	288,172	6.28%	957,813	1,245,995	288,182	6%	6%	15,263,868	15,263,868	-	100.00%	1,243,212	
Capital outlay															
Equipment/furniture >\$5k	-	40,000	40,000	0.00%	-	40,000	40,000	0%	0%	480,000	480,000	-	100.00%	-	-
New computers & other technology	294	6,281	5,987	0.39%	294	6,281	5,987	5%	0%	75,366	75,366	-	100.00%	-	-
Capital improvements															
Lincoln Park	-	416,667	416,667	0.00%	-	416,667	416,667	0%	0%	5,000,000	5,000,000	-	100.00%	-	-
Kersey Library	-	33,333	-	-	-	33,333	33,333	0%	0%	400,000	400,000	-	-	-	-
Riverside Library & Cultural Center	-	-	-	0.00%	-	-	-	0%	0%	-	-	-	0.00%	-	-
Other	-	2,250	2,250	0.00%	-	2,250	2,250	0%	0%	27,000	27,000	-	100.00%	-	-
Total capital outlay	294	498,531	464,904	0.00%	294	498,531	498,237	0%	0%	5,982,366	5,982,366	-	100.00%	-	
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	38,706	24,909	(13,797)	0.62%	38,706	24,909	(13,797)	1%	1%	6,227,241	6,227,241	-	100.00%	37,421	
Total tax distribution to member libraries	38,706	24,909	(13,797)	0.62%	38,706	24,909	(13,797)	1%	1%	6,227,241	6,227,241	-	100.00%	37,421	
Total expenditures	996,813	1,769,435	739,279	3.49%	996,813	1,769,435	772,622	3%	3%	28,591,000	28,591,000	-	100.00%	1,280,633	
EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES	(598,712)	(1,448,807)	816,752		(598,712)	(1,448,807)	850,095			-	-	-		(914,360)	
FUND BALANCE															
Beginning Fund Balance (unaudited balance)	22,979,090				22,979,090					22,979,090	22,979,090				
Ending Fund Balance	22,380,378				22,380,378					22,979,090	22,979,090				