

**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 March 31, 2017
25.0%**

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
			(Unfavorable)	Annual Budget			(Unfavorable)	YTD Budget	Annual Budget			(Unfavorable)	Annual Budget	March YTD	Actual
REVENUES															
General property taxes	1,504,028	1,085,064	418,964	5.58%	4,657,641	3,442,437	1,215,204	135%	17%	26,930,379	26,930,379	-	100.00%	4,704,231	99%
Specific ownership taxes	187,870	116,667	71,203	13.42%	475,541	350,001	125,540	136%	34%	1,400,000	1,400,000	-	100.00%	499,166	95%
Earnings on investments	17,350	10,000	7,350	14.46%	41,209	30,000	11,209	137%	34%	120,000	120,000	-	100.00%	16,449	251%
Fines and fees	9,546	5,416	4,130	14.69%	23,875	16,248	7,627	147%	37%	65,000	65,000	-	100.00%	28,998	82%
Grant revenue	-	-	-	0.00%	65,621	65,621	-	100%	100%	65,621	65,621	-	100.00%	60,836	108%
Other income	1,015	834	181	10.15%	2,105	2,500	(395)	84%	21%	10,000	10,000	-	100.00%	2,515	84%
Total revenues	1,719,809	1,217,981	501,828	6.02%	5,265,992	3,906,807	1,359,185	18%		28,591,000	28,591,000	-	100.00%	5,312,195	
EXPENDITURES															
Salaries and wages	552,638	620,412	67,774	7.42%	1,615,261	1,861,234	245,973	87%	22%	7,444,953	7,444,953	-	100.00%	1,661,686	97%
Employee benefits	73,689	88,349	14,660	6.95%	234,448	265,047	30,599	88%	22%	1,060,191	1,060,191	-	100.00%	271,052	86%
Medical (Health, Dental, Vision) Insurance	78,564	110,182	31,618	5.94%	336,667	330,546	(6,121)	102%	25%	1,322,188	1,322,188	-	100.00%	269,162	125%
Workers' compensation	9,626	7,500	(2,126)	12.83%	11,452	22,500	11,048	51%	15%	75,000	75,000	-	100.00%	18,295	63%
Bank service charges	312	315	3	8.25%	947	945	(2)	100%	25%	3,780	3,780	-	100.00%	2,480	38%
Minor equipment/furniture <\$5k	3,233	4,825	1,592	5.53%	9,443	14,575	5,132	65%	16%	58,443	58,443	-	100.00%	1,603	589%
Janitorial supplies	3,419	4,083	664	6.98%	8,427	12,249	3,822	69%	17%	49,000	49,000	-	100.00%	12,250	69%
Operating supplies	8,983	12,188	3,205	6.13%	17,181	36,789	19,608	47%	12%	146,526	146,526	-	100.00%	23,481	73%
Bib processing supplies	10,306	19,511	9,205	4.40%	20,906	58,533	37,627	36%	9%	234,136	234,136	-	100.00%	51,741	40%
Postage	5,042	3,483	(1,559)	12.05%	5,343	10,451	5,108	51%	13%	41,857	41,857	-	100.00%	10,448	51%
Printing	19	1,501	1,482	0.10%	19	4,503	4,484	0%	0%	18,100	18,100	-	100.00%	3,376	1%
Memberships	563	1,484	921	3.16%	1,789	4,452	2,663	40%	10%	17,833	17,833	-	100.00%	2,763	65%
Public relations	(2,711)	9,243	11,954	-2.45%	(23)	27,729	27,752	0%	0%	110,875	110,875	-	100.00%	5,998	0%
Programs	22,273	6,250	(16,023)	29.70%	22,423	18,750	(3,673)	120%	30%	75,000	75,000	-	100.00%	5,286	424%
Electric	12,492	17,020	4,528	6.12%	35,520	51,060	15,540	70%	17%	204,233	204,233	-	100.00%	38,306	93%
Water and sewer	1,235	2,450	1,215	4.20%	3,121	7,350	4,229	42%	11%	29,426	29,426	-	100.00%	3,951	79%
Natural gas	3,081	3,113	32	8.25%	9,544	9,339	(205)	102%	26%	37,360	37,360	-	100.00%	12,522	76%
Phones	19,278	21,128	1,850	7.60%	60,003	63,384	3,381	95%	24%	253,542	253,542	-	100.00%	65,956	91%
Disposal services	3,240	1,935	(1,305)	13.95%	6,293	5,805	(488)	108%	27%	23,234	23,234	-	100.00%	5,349	118%
Professional contracts	109,421	78,798	(30,623)	11.57%	359,602	236,391	(123,211)	152%	38%	945,602	945,602	-	100.00%	336,001	107%
Gas, motor oil, lubricants	704	875	171	6.70%	1,177	2,624	1,447	45%	11%	10,500	10,500	-	100.00%	1,493	79%
Repair and maintenance - building	11,652	15,416	3,764	6.30%	24,879	46,248	21,369	54%	13%	185,000	185,000	-	100.00%	51,678	48%
Repair and maintenance - vehicles	1,346	1,791	445	6.26%	2,543	5,373	2,830	47%	12%	21,500	21,500	-	100.00%	4,230	60%
Repair and maintenance - office equip	9,226	13,179	3,953	5.84%	18,944	39,537	20,593	48%	12%	158,100	158,100	-	100.00%	29,093	65%
Repair and maintenance - computer	4,775	20,887	16,112	1.91%	68,551	62,661	(5,890)	109%	27%	250,650	250,650	-	100.00%	98,763	69%
Repair and maintenance - on-line computer	-	8,174	8,174	0.00%	(911)	24,522	25,433	-4%	-1%	98,088	98,088	-	100.00%	-	
Repair and maintenance - other equipment	6,405	2,991	(3,414)	17.84%	6,405	8,975	2,570	71%	18%	35,900	35,900	-	100.00%	5,086	126%
Tuition reimbursement	-	-	-	0.00%	-	7,500	7,500	0%	0%	15,000	15,000	-	100.00%	-	
Travel & mileage	1,726	3,059	1,333	4.70%	3,912	9,173	5,261	43%	11%	36,687	36,687	-	100.00%	5,779	68%

In-house training	5,467	1,598	(3,869)	28.50%	12,992	4,794	(8,198)	271%	68%	19,180	19,180	-	100.00%	8,045	161%
Meetings	458	633	175	6.03%	473	1,899	1,426	25%	6%	7,598	7,598	-	100.00%	821	58%
Out-of-house training & conferences	3,055	3,525	470	7.22%	5,390	10,575	5,185	51%	13%	42,300	42,300	-	100.00%	17,268	31%
Treasurer's fee	22,554	17,011	(5,543)	5.30%	69,868	54,010	(15,858)	129%	16%	425,281	425,281	-	100.00%	70,590	99%
Books	35,086	48,667	13,581	6.01%	72,453	146,001	73,548	50%	12%	584,000	584,000	-	100.00%	129,083	56%
Newspapers/Periodicals	8,378	4,333	(4,045)	16.11%	21,167	12,999	(8,168)	163%	41%	52,000	52,000	-	100.00%	15,179	139%
Ebooks	-	12,500	12,500	0.00%	12,492	37,500	25,008	33%	8%	150,000	150,000	-	100.00%	56,432	22%
Compact discs	4,109	3,750	(359)	9.13%	7,276	11,250	3,974	65%	16%	45,000	45,000	-	100.00%	9,083	80%
Software	15,026	23,871	8,845	5.25%	59,550	71,613	12,063	83%	21%	286,456	286,456	-	100.00%	73,043	82%
DVD/BluRay	13,839	14,583	744	7.91%	26,463	43,749	17,286	60%	15%	175,000	175,000	-	100.00%	58,326	45%
Other expense	-	21	21	0.00%	-	61	61	0%	0%	250	250	-	100.00%	10	
Electronic resources	17,396	31,916	14,520	4.54%	111,359	95,748	(15,611)	116%	29%	383,000	383,000	-	100.00%	137,218	81%
Platform Fees	6,000	1,558	(4,442)	0.00%	6,000	4,674	(1,326)	128%	32%	18,700	18,700	-	0.00%	-	
Insurance	30,909	5,152	(25,757)	49.99%	37,014	15,456	(21,558)	239%	60%	61,829	61,829	-	100.00%	31,285	118%
Equipment Rentals	-	84	84	0.00%	-	252	252	0%	0%	1,000	1,000	-	100.00%	-	0%
Lease/rental expense	4,130	4,130	-	8.33%	12,390	12,400	10	100%	25%	49,570	49,570	-	100.00%	-	
Total operating expenditures	1,116,944	1,253,474	136,530	7.32%	3,338,753	3,771,226	432,473	22%	22%	15,263,868	15,263,868	-	100.00%	3,604,211	
Capital outlay															
Equipment/furniture >\$5k	-	40,000	40,000	0.00%	-	120,000	120,000	0%	0%	480,000	480,000	-	100.00%	39,854	
New computers & other technology	-	6,281	6,281	0.00%	294	18,843	18,549	2%	0%	75,366	75,366	-	100.00%	(17,539)	
Capital improvements															
Lincoln Park	-	416,667	416,667	0.00%	-	1,250,001	1,250,001	0%	0%	5,000,000	5,000,000	-	100.00%	-	
Kersey Library	-	33,333	-	0.00%	-	99,999	99,999	0%	0%	400,000	400,000	-	100.00%	-	
Riverside Library & Cultural Center	-	-	-	0.00%	-	-	-	0%	0%	-	-	-	0.00%	-	
Other	-	2,250	2,250	0.00%	-	6,750	6,750	0%	0%	27,000	27,000	-	100.00%	16,293	
Total capital outlay	-	498,531	465,198	0.00%	294	1,495,593	1,495,299	0%	0%	5,982,366	5,982,366	-	100.00%	38,608	
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	353,154	249,090	(104,064)	5.67%	1,141,373	790,861	(350,512)	18%	18%	6,227,241	6,227,241	-	100.00%	1,252,801	
Total tax distribution to member libraries	353,154	249,090	(104,064)	5.67%	1,141,373	790,861	(350,512)	18%	18%	6,227,241	6,227,241	-	100.00%	1,252,801	
Total expenditures	1,470,098	2,001,095	497,664	5.14%	4,480,420	6,057,680	1,577,260	16%	16%	28,591,000	28,591,000	-	100.00%	4,895,620	
EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES	249,711	(783,114)	999,492		785,572	(2,150,873)	2,936,445			-	-	-		416,575	
FUND BALANCE															
Beginning Fund Balance (unaudited balance)	23,435,137				22,899,276					22,979,090	22,979,090				
Ending Fund Balance	23,684,848				23,684,848					22,979,090	22,979,090				