

**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 May 31, 2017  
41.7%**

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 May YTD	2017 / 2016 Actual
<b>REVENUES</b>															
General property taxes	9,338,894	15,048,174	(5,709,280)	34.68%	24,582,756	24,925,525	(342,769)	99%	91%	26,930,379	26,930,379	-	100.00%	33,015,513	74%
Specific ownership taxes	171,383	116,667	54,716	12.24%	793,373	583,335	210,038	136%	57%	1,400,000	1,400,000	-	100.00%	841,962	94%
Earnings on investments	32,354	10,000	22,354	26.96%	85,265	50,000	35,265	171%	71%	120,000	120,000	-	100.00%	47,335	180%
Fines and fees	7,355	5,417	1,938	11.32%	38,096	27,081	11,015	141%	59%	65,000	65,000	-	100.00%	42,463	90%
Grant revenue	-	-	-	0.00%	65,621	65,621	-	100%	100%	65,621	65,621	-	100.00%	60,836	108%
Other income	112	833	(721)	1.12%	2,962	4,166	(1,204)	71%	30%	10,000	10,000	-	100.00%	3,574	83%
<b>Total revenues</b>	<b>9,550,098</b>	<b>15,181,091</b>	<b>(5,630,993)</b>	<b>33.40%</b>	<b>25,568,073</b>	<b>25,655,728</b>	<b>(87,655)</b>	<b>89%</b>		<b>28,591,000</b>	<b>28,591,000</b>	<b>-</b>	<b>100.00%</b>	<b>34,011,683</b>	
<b>EXPENDITURES</b>															
Salaries and wages	765,933	620,412	(145,521)	10.29%	2,909,223	3,102,058	192,835	94%	39%	7,444,953	7,444,953	-	100.00%	3,001,568	97%
Employee benefits	71,492	88,350	16,858	6.74%	378,208	441,747	63,539	86%	36%	1,060,191	1,060,191	-	100.00%	410,613	92%
Medical (Health, Dental, Vision) Insurance	93,152	110,182	17,030	7.05%	516,198	550,910	34,712	94%	39%	1,322,188	1,322,188	-	100.00%	397,743	130%
Workers' compensation	8,084	7,500	(584)	10.78%	20,112	37,500	17,388	54%	27%	75,000	75,000	-	100.00%	36,987	54%
Bank service charges	292	315	23	7.72%	1,510	1,575	65	96%	40%	3,780	3,780	-	100.00%	2,939	51%
Minor equipment/furniture <\$5k	1,171	4,825	3,654	2.00%	11,480	24,625	13,145	47%	20%	58,443	58,443	-	100.00%	11,172	103%
Janitorial supplies	4,915	4,083	(832)	10.03%	15,257	20,415	5,158	75%	31%	49,000	49,000	-	100.00%	19,816	77%
Operating supplies	7,006	12,188	5,182	4.78%	31,469	61,165	29,696	51%	21%	146,526	146,526	-	100.00%	45,898	69%
Bib processing supplies	8,892	19,511	10,619	3.80%	42,391	97,555	55,164	43%	18%	234,136	234,136	-	100.00%	68,138	62%
Postage	5,265	3,484	(1,781)	12.58%	10,876	17,419	6,543	62%	26%	41,857	41,857	-	100.00%	10,697	102%
Printing	425	1,501	1,076	2.35%	1,562	7,505	5,943	21%	9%	18,100	18,100	-	100.00%	5,376	29%
Memberships	765	1,484	719	4.29%	3,355	7,420	4,065	45%	19%	17,833	17,833	-	100.00%	4,012	84%
Public relations	957	9,243	8,286	0.86%	4,638	46,215	41,577	10%	4%	110,875	110,875	-	100.00%	15,912	29%
Programs	12,094	6,250	(5,844)	16.13%	44,066	31,250	(12,816)	141%	59%	75,000	75,000	-	100.00%	23,878	185%
Electric	13,695	17,020	3,325	6.71%	67,423	85,100	17,677	79%	33%	204,233	204,233	-	100.00%	60,969	111%
Water and sewer	1,766	2,451	685	6.00%	7,355	12,251	4,896	60%	25%	29,426	29,426	-	100.00%	6,228	118%
Natural gas	1,076	3,111	2,035	2.88%	13,900	15,562	1,662	89%	37%	37,360	37,360	-	100.00%	14,425	96%
Phones	25,607	21,128	(4,479)	10.10%	23,897	105,640	81,743	23%	9%	253,542	253,542	-	100.00%	88,429	27%
Disposal services	1,832	1,935	103	7.88%	9,025	9,675	650	93%	39%	23,234	23,234	-	100.00%	7,266	124%
Professional contracts	40,859	78,798	37,939	4.32%	494,416	393,987	(100,429)	125%	52%	945,602	945,602	-	100.00%	486,268	102%
Gas, motor oil, lubricants	515	874	359	4.90%	2,234	4,373	2,139	51%	21%	10,500	10,500	-	100.00%	1,982	113%
Repair and maintenance - building	10,871	15,416	4,545	5.88%	48,218	77,080	28,862	63%	26%	185,000	185,000	-	100.00%	65,441	74%
Repair and maintenance - vehicles	3,725	1,791	(1,934)	17.33%	6,268	8,955	2,687	70%	29%	21,500	21,500	-	100.00%	4,230	148%
Repair and maintenance - office equip	10,124	13,179	3,055	6.40%	40,141	65,895	25,754	61%	25%	158,100	158,100	-	100.00%	50,078	80%
Repair and maintenance - computer	13,070	20,887	7,817	5.21%	88,110	104,435	16,325	84%	35%	250,650	250,650	-	100.00%	139,393	63%
Repair and maintenance - on-line computer	-	8,174	8,174	0.00%	(911)	40,870	41,781	-2%	-1%	98,088	98,088	-	100.00%	3,508	
Repair and maintenance - other equipment	2,300	2,992	692	6.41%	8,935	14,958	6,023	60%	25%	35,900	35,900	-	100.00%	9,761	92%
Tuition reimbursement	18,892	-	(18,892)	125.95%	18,892	7,500	(11,392)	252%	126%	15,000	15,000	-	100.00%	2,541	
Travel & mileage	2,766	3,060	294	7.54%	9,159	15,293	6,134	60%	25%	36,687	36,687	-	100.00%	10,213	90%
In-house training	171	1,598	1,427	0.89%	17,598	7,990	(9,608)	220%	92%	19,180	19,180	-	100.00%	8,547	206%

Meetings	62	634	572	0.82%	535	3,166	2,631	17%	7%	7,598	7,598	-	100.00%	954	56%
Out-of-house training & conferences	2,847	3,526	679	6.73%	10,313	17,627	7,314	59%	24%	42,300	42,300	-	100.00%	26,152	39%
Treasurer's fee	140,078	239,008	98,930	32.94%	368,742	395,085	26,343	93%	87%	425,281	425,281	-	100.00%	495,267	74%
Books	37,229	48,667	11,438	6.37%	190,760	243,335	52,575	78%	33%	584,000	584,000	-	100.00%	233,869	82%
Newspapers/Periodicals	72	4,333	4,261	0.14%	21,447	21,665	218	99%	41%	52,000	52,000	-	100.00%	23,502	91%
Ebooks	22,626	12,500	(10,126)	15.08%	64,393	62,500	(1,893)	103%	43%	150,000	150,000	-	100.00%	96,704	67%
Compact discs	3,478	3,750	272	7.73%	14,201	18,750	4,549	76%	32%	45,000	45,000	-	100.00%	15,937	89%
Software	16,527	23,871	7,344	5.77%	99,470	119,355	19,885	83%	35%	286,456	286,456	-	100.00%	96,178	103%
DVD/BluRay	8,642	14,583	5,941	4.94%	50,364	72,915	22,551	69%	29%	175,000	175,000	-	100.00%	75,108	67%
Other expense	-	21	21	0.00%	-	103	103	0%	0%	250	250	-	100.00%	10	
Electronic resources	34,054	31,917	(2,137)	8.89%	153,088	159,582	6,494	96%	40%	383,000	383,000	-	100.00%	168,586	91%
Platform Fees	600	1,558	958	0.00%	6,600	7,790	1,190	85%	35%	18,700	18,700	-	0.00%	12,600	
Insurance	4,350	5,152	802	7.04%	46,785	25,760	(21,025)	182%	76%	61,829	61,829	-	100.00%	41,481	113%
Equipment Rentals	-	84	84	0.00%	-	420	420	0%	0%	1,000	1,000	-	100.00%	-	0%
Lease/rental expense	4,130	4,130	-	8.33%	20,650	20,660	10	100%	42%	49,570	49,570	-	100.00%	-	
<b>Total operating expenditures</b>	<b>1,402,407</b>	<b>1,475,476</b>	<b>73,069</b>	<b>9.19%</b>	<b>5,892,353</b>	<b>6,585,636</b>	<b>693,283</b>	<b>39%</b>	<b>39%</b>	<b>15,263,868</b>	<b>15,263,868</b>	<b>-</b>	<b>100.00%</b>	<b>6,300,376</b>	
<b>Capital outlay</b>															
Equipment/furniture >\$5k	-	40,000	40,000	0.00%	-	200,000	200,000	0%	0%	480,000	480,000	-	100.00%	39,854	
New computers & other technology	19,999	6,281	(13,718)	26.54%	21,272	31,405	10,133	68%	28%	75,366	75,366	-	100.00%	122,669	
Capital improvements															
Lincoln Park	-	416,667	416,667	0.00%	-	2,083,335	2,083,335	0%	0%	5,000,000	5,000,000	-	100.00%	25,182	
Kersey Library	-	33,333	-	-	-	166,665	166,665	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%	9,600	11,250	1,650	85%	36%	27,000	27,000	-	100.00%	23,350	
<b>Total capital outlay</b>	<b>24,799</b>	<b>498,531</b>	<b>440,399</b>	<b>0.41%</b>	<b>30,872</b>	<b>2,492,655</b>	<b>2,461,783</b>	<b>1%</b>	<b>1%</b>	<b>5,982,366</b>	<b>5,982,366</b>	<b>-</b>	<b>100.00%</b>	<b>211,055</b>	
<b>Transfers out</b>															
Debt service lease 2006 & 2010	45,243	48,763	3,520	4.05%	45,243	48,763	3,520	4%	4%	1,117,525	1,117,525	-	100.00%	238,273	
<b>Total transfers out</b>	<b>45,243</b>	<b>48,763</b>	<b>3,520</b>	<b>4.05%</b>	<b>45,243</b>	<b>48,763</b>	<b>3,520</b>	<b>4%</b>	<b>4%</b>	<b>1,117,525</b>	<b>1,117,525</b>	<b>-</b>	<b>100.00%</b>	<b>238,273</b>	
<b>Tax distribution</b>															
Tax distribution to member libraries	2,180,670	3,499,710	1,319,040	35.02%	5,775,070	5,785,109	10,039	93%	93%	6,227,241	6,227,241	-	100.00%	8,941,455	
<b>Total tax distribution to member libraries</b>	<b>2,180,670</b>	<b>3,499,710</b>	<b>1,319,040</b>	<b>35.02%</b>	<b>5,775,070</b>	<b>5,785,109</b>	<b>10,039</b>	<b>93%</b>	<b>93%</b>	<b>6,227,241</b>	<b>6,227,241</b>	<b>-</b>	<b>100.00%</b>	<b>8,941,455</b>	
<b>Total expenditures</b>	<b>3,653,119</b>	<b>5,522,480</b>	<b>1,836,028</b>	<b>12.78%</b>	<b>11,743,538</b>	<b>14,912,163</b>	<b>3,168,625</b>	<b>41%</b>	<b>41%</b>	<b>28,591,000</b>	<b>28,591,000</b>	<b>-</b>	<b>100.00%</b>	<b>15,691,159</b>	
EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES	5,896,979	9,658,611	(3,794,965)		13,824,535	10,743,565	3,080,970			-	-	-		18,320,524	
FUND BALANCE															
Beginning Fund Balance (unaudited balance)	30,826,832				22,899,276					22,979,090	22,979,090				
Ending Fund Balance	36,723,811				36,723,811					22,979,090	22,979,090				