

**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 June 30, 2017  
50.0%**

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 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 June YTD	2017 / 2016 Actual
<b>REVENUES</b>															
General property taxes	2,104,147	1,620,049	484,098	7.81%	26,686,903	26,545,574	141,329	101%	99%	26,930,379	26,930,379	-	100.00%	34,867,157	77%
Specific ownership taxes	197,503	116,667	80,836	14.11%	990,876	700,002	290,874	142%	71%	1,400,000	1,400,000	-	100.00%	1,005,058	99%
Earnings on investments	43,066	10,000	33,066	35.89%	128,331	60,000	68,331	214%	107%	190,000	120,000	70,000	158.33%	77,082	166%
Fines and fees	8,708	5,417	3,291	13.40%	46,804	32,498	14,306	144%	72%	75,000	65,000	10,000	115.38%	51,927	90%
Grant revenue	-	-	-	0.00%	65,621	65,621	-	100%	100%	65,621	65,621	-	100.00%	60,836	108%
Other income	855	834	21	8.55%	3,817	5,000	(1,183)	76%	38%	7,500	10,000	(2,500)	75.00%	7,745	49%
<b>Total revenues</b>	<b>2,354,279</b>	<b>1,752,967</b>	<b>601,312</b>	<b>8.23%</b>	<b>27,922,352</b>	<b>27,408,695</b>	<b>513,657</b>	<b>98%</b>		<b>28,668,500</b>	<b>28,591,000</b>	<b>77,500</b>	<b>100.27%</b>	<b>36,069,805</b>	
<b>EXPENDITURES</b>															
Salaries and wages	523,340	620,412	97,072	7.03%	3,432,563	3,722,470	289,907	92%	46%	7,444,953	7,444,953	-	100.00%	3,532,379	97%
Employee benefits	97,773	88,350	(9,423)	9.22%	475,981	530,097	54,116	90%	45%	1,060,191	1,060,191	-	100.00%	490,047	97%
Medical (Health, Dental, Vision) Insurance	87,204	110,182	22,978	6.60%	603,402	661,092	57,690	91%	46%	1,322,188	1,322,188	-	100.00%	481,928	125%
Workers' compensation	8,084	7,500	(584)	10.78%	28,196	45,000	16,804	63%	38%	75,000	75,000	-	100.00%	46,333	61%
Bank service charges	153	315	162	4.05%	1,663	1,890	227	88%	44%	3,780	3,780	-	100.00%	3,295	50%
Minor equipment/furniture <\$5k	228	4,825	4,597	0.39%	11,708	29,450	17,742	40%	20%	58,443	58,443	-	100.00%	13,289	88%
Janitorial supplies	2,413	4,083	1,670	4.92%	17,670	24,498	6,828	72%	36%	49,000	49,000	-	100.00%	23,295	76%
Operating supplies	7,781	12,188	4,407	5.31%	39,250	73,353	34,103	54%	27%	146,526	146,526	-	100.00%	54,501	72%
Bib processing supplies	36,955	19,511	(17,444)	15.78%	79,346	117,066	37,720	68%	34%	234,136	234,136	-	100.00%	77,464	102%
Postage	163	3,483	3,320	0.39%	11,039	20,902	9,863	53%	26%	41,857	41,857	-	100.00%	10,826	102%
Printing	172	1,501	1,329	0.95%	1,734	9,006	7,272	19%	10%	18,100	18,100	-	100.00%	5,661	31%
Memberships	907	1,484	577	5.09%	4,262	8,904	4,642	48%	24%	17,833	17,833	-	100.00%	4,481	95%
Public relations	6,877	9,243	2,366	6.20%	11,515	55,458	43,943	21%	10%	110,875	110,875	-	100.00%	49,343	23%
Programs	4,302	6,250	1,948	5.74%	48,368	37,500	(10,868)	129%	64%	75,000	75,000	-	100.00%	38,771	125%
Electric	17,329	17,020	(309)	8.48%	84,752	102,120	17,368	83%	41%	204,233	204,233	-	100.00%	79,741	106%
Water and sewer	2,358	2,452	94	8.01%	9,713	14,703	4,990	66%	33%	29,426	29,426	-	100.00%	9,142	106%
Natural gas	1,046	3,112	2,066	2.80%	14,946	18,674	3,728	80%	40%	37,360	37,360	-	100.00%	16,070	93%
Phones	14,112	21,128	7,016	5.57%	38,009	126,768	88,759	30%	15%	253,542	253,542	-	100.00%	102,466	37%
Disposal services	2,369	1,935	(434)	10.20%	11,394	11,610	216	98%	49%	23,234	23,234	-	100.00%	10,916	104%
Professional contracts	53,921	78,799	24,878	5.70%	548,337	472,786	(75,551)	116%	58%	1,050,000	945,602	(104,398)	111.04%	530,238	103%
Gas, motor oil, lubricants	634	875	241	6.04%	2,868	5,248	2,380	55%	27%	10,500	10,500	-	100.00%	2,487	115%
Repair and maintenance - building	15,784	15,416	(368)	8.53%	64,002	92,496	28,494	69%	35%	260,000	185,000	(75,000)	140.54%	84,454	76%
Repair and maintenance - vehicles	640	1,791	1,151	2.98%	6,908	10,746	3,838	64%	32%	21,500	21,500	-	100.00%	4,790	144%
Repair and maintenance - office equip	11,258	13,179	1,921	7.12%	51,399	79,074	27,675	65%	33%	158,100	158,100	-	100.00%	59,259	87%
Repair and maintenance - computer	12,805	20,887	8,082	5.11%	100,915	125,322	24,407	81%	40%	250,650	250,650	-	100.00%	142,674	71%
Repair and maintenance - on-line computer	-	8,174	8,174	0.00%	(911)	49,044	49,955	-2%	-1%	98,088	98,088	-	100.00%	9,206	
Repair and maintenance - other equipment	-	2,992	2,992	0.00%	8,935	17,950	9,015	50%	25%	35,900	35,900	-	100.00%	9,761	92%
Tuition reimbursement	-	-	-	0.00%	18,892	7,500	(11,392)	252%	126%	24,000	15,000	(9,000)	160.00%	2,541	
Travel & mileage	3,353	3,060	(293)	9.14%	12,512	18,353	5,841	68%	34%	36,687	36,687	-	100.00%	14,317	87%
In-house training	8	1,598	1,590	0.04%	17,606	9,588	(8,018)	184%	92%	19,180	19,180	-	100.00%	44,825	39%

Meetings	354	634	280	4.66%	889	3,800	2,911	23%	12%	7,598	7,598	-	100.00%	1,272	70%
Out-of-house training & conferences	3,639	3,526	(113)	8.60%	13,952	21,153	7,201	66%	33%	43,300	42,300	(1,000)	102.36%	30,232	46%
Treasurer's fee	30,905	25,517	(5,388)	7.27%	399,647	420,602	20,955	95%	94%	425,281	425,281	-	100.00%	523,030	76%
Books	41,078	48,667	7,589	7.03%	231,838	292,002	60,164	79%	40%	584,000	584,000	-	100.00%	289,325	80%
Newspapers/Periodicals	1,694	4,333	2,639	3.26%	23,141	25,998	2,857	89%	45%	52,000	52,000	-	100.00%	23,604	98%
Ebooks	8,009	12,500	4,491	5.34%	72,402	75,000	2,598	97%	48%	150,000	150,000	-	100.00%	112,667	64%
Compact discs	2,484	3,750	1,266	5.52%	16,685	22,500	5,815	74%	37%	45,000	45,000	-	100.00%	19,390	86%
Software	4,083	23,871	19,788	1.43%	103,553	143,226	39,673	72%	36%	286,456	286,456	-	100.00%	100,391	103%
DVD/BluRay	8,872	14,583	5,711	5.07%	59,236	87,498	28,262	68%	34%	175,000	175,000	-	100.00%	89,942	66%
Other expense	-	21	21	0.00%	-	124	124	0%	0%	250	250	-	100.00%	10	
Electronic resources	13,007	31,917	18,910	3.40%	166,095	191,499	25,404	87%	43%	383,000	383,000	-	100.00%	189,494	88%
Platform Fees	112	1,558	1,446	0.00%	6,712	9,348	2,636	72%	36%	18,700	18,700	-	0.00%	12,600	
Insurance	4,350	5,153	803	7.04%	51,135	30,913	(20,222)	165%	83%	61,829	61,829	-	100.00%	46,193	111%
Equipment Rentals	-	84	84	0.00%	-	504	504	0%	0%	1,000	1,000	-	100.00%	-	0%
Lease/rental expense	4,130	4,130	-	8.33%	24,780	24,790	10	100%	50%	49,570	49,570	-			
<b>Total operating expenditures</b>	<b>1,034,686</b>	<b>1,261,989</b>	<b>227,303</b>	<b>6.78%</b>	<b>6,927,039</b>	<b>7,847,625</b>	<b>920,586</b>	<b>45%</b>	<b>45%</b>	<b>15,453,266</b>	<b>15,263,868</b>	<b>(189,398)</b>	<b>101.24%</b>	<b>7,392,650</b>	
<b>Capital outlay</b>															
Equipment/furniture >\$5k	-	40,000	40,000	0.00%	-	240,000	240,000	0%	0%	250,000	480,000	230,000	52.08%	39,854	
New computers & other technology	12,681	6,281	(6,400)	16.83%	33,953	37,686	3,733	90%	45%	75,366	75,366	-	100.00%	220,784	
Capital improvements															
Lincoln Park	-	416,667	416,667	0.00%	-	2,500,002	2,500,002	0%	0%	-	5,000,000	5,000,000	0.00%	89,763	
Kersey Library	-	33,333	-		-	199,998	199,998	0%	0%	-	400,000	400,000		-	
Riverside Library & Cultural Center	-	-	-	0.00%	-	-	-	0%	0%	-	-	-	0.00%	-	
Other	-	2,250	2,250	0.00%	9,600	13,500	3,900	71%	36%	27,000	27,000	-	100.00%	41,350	
<b>Total capital outlay</b>	<b>12,681</b>	<b>498,531</b>	<b>452,517</b>	<b>0.21%</b>	<b>43,553</b>	<b>2,991,186</b>	<b>2,947,633</b>	<b>1%</b>	<b>1%</b>	<b>352,366</b>	<b>5,982,366</b>	<b>5,630,000</b>	<b>5.89%</b>	<b>391,751</b>	
<b>Transfers out</b>															
Debt service lease 2006 & 2010	-	-	-	0.00%	45,243	48,763	3,520	4%	4%	1,117,525	1,117,525	-	100.00%	238,273	
<b>Total transfers out</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</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	452,171	442,132	(10,039)	7.26%	6,227,241	6,227,241	-	100%	100%	6,227,241	6,227,241	-	100.00%	9,431,665	
<b>Total tax distribution to member libraries</b>	<b>452,171</b>	<b>442,132</b>	<b>(10,039)</b>	<b>7.26%</b>	<b>6,227,241</b>	<b>6,227,241</b>	<b>-</b>	<b>100%</b>	<b>100%</b>	<b>6,227,241</b>	<b>6,227,241</b>	<b>-</b>	<b>100.00%</b>	<b>9,431,665</b>	
<b>Total expenditures</b>	<b>1,499,538</b>	<b>2,202,652</b>	<b>669,781</b>	<b>5.24%</b>	<b>13,243,076</b>	<b>17,114,815</b>	<b>3,871,739</b>	<b>46%</b>	<b>46%</b>	<b>23,150,398</b>	<b>28,591,000</b>	<b>5,440,602</b>	<b>80.97%</b>	<b>17,454,339</b>	
<b>EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES</b>	<b>854,741</b>	<b>(449,685)</b>	<b>1,271,093</b>		<b>14,679,276</b>	<b>10,293,880</b>	<b>4,385,396</b>			<b>5,518,102</b>	<b>-</b>	<b>5,518,102</b>		<b>18,615,466</b>	
<b>FUND BALANCE</b>															
Beginning Fund Balance (audited balance)	36,723,811				22,899,276					22,899,276	22,979,090				
Ending Fund Balance	37,578,552				37,578,552					28,417,378	22,979,090				