

**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 July 31, 2017
58.3%**

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 July YTD	2017 / 2016 Actual
REVENUES															
General property taxes	157,950	148,841	9,109	0.59%	26,844,853	26,694,415	150,438	101%	100%	26,930,379	26,930,379	-	100.00%	35,021,217	77%
Specific ownership taxes	172,729	116,667	56,062	12.34%	1,163,605	816,669	346,936	142%	83%	1,400,000	1,400,000	-	100.00%	1,173,132	99%
Earnings on investments	17,666	10,000	7,666	14.72%	145,997	70,000	75,997	209%	122%	190,000	120,000	70,000	158.33%	90,479	161%
Fines and fees	6,584	5,417	1,167	10.13%	53,388	37,915	15,473	141%	82%	75,000	65,000	10,000	115.38%	60,313	89%
Grant revenue	-	-	-	0.00%	65,621	65,621	-	100%	100%	65,621	65,621	-	100.00%	60,836	108%
Other income	703	833	(130)	7.03%	4,520	5,833	(1,313)	77%	45%	7,500	10,000	(2,500)	75.00%	7,676	59%
Total revenues	355,632	281,758	73,874	1.24%	28,277,984	27,690,453	587,531	102%	99%	28,668,500	28,591,000	77,500	100.27%	36,413,653	
EXPENDITURES															
Salaries and wages	534,017	620,413	86,396	7.17%	3,966,580	4,342,883	376,303	91%	53%	7,444,953	7,444,953	-	100.00%	4,065,230	98%
Employee benefits	69,450	88,350	18,900	6.55%	545,431	618,447	73,016	88%	51%	1,060,191	1,060,191	-	100.00%	561,900	97%
Medical (Health, Dental, Vision) Insurance	79,507	110,182	30,675	6.01%	682,909	771,274	88,365	89%	52%	1,322,188	1,322,188	-	100.00%	553,525	123%
Workers' compensation	6,542	7,500	958	8.72%	34,738	52,500	17,762	66%	46%	59,906	75,000	15,094	79.87%	55,679	62%
Bank service charges	233	315	82	6.16%	1,896	2,205	309	86%	50%	3,780	3,780	-	100.00%	3,460	55%
Minor equipment/furniture <\$5k	1,718	4,826	3,108	2.94%	13,426	34,276	20,850	39%	23%	58,443	58,443	-	100.00%	19,458	69%
Janitorial supplies	1,482	4,083	2,601	3.02%	19,152	28,581	9,429	67%	39%	49,000	49,000	-	100.00%	26,295	73%
Operating supplies	6,172	12,188	6,016	4.21%	45,422	85,541	40,119	53%	31%	146,526	146,526	-	100.00%	65,403	69%
Bib processing supplies	6,873	19,511	12,638	2.94%	86,219	136,577	50,358	63%	37%	234,136	234,136	-	100.00%	87,903	98%
Postage	(19)	3,485	3,504	-0.05%	11,020	24,387	13,367	45%	26%	41,857	41,857	-	100.00%	10,955	101%
Printing	-	1,501	1,501	0.00%	1,734	10,507	8,773	17%	10%	18,100	18,100	-	100.00%	5,661	31%
Memberships	6,239	1,484	(4,755)	34.99%	10,501	10,388	(113)	101%	59%	17,833	17,833	-	100.00%	4,968	211%
Public relations	1,337	9,243	7,906	1.21%	12,852	64,701	51,849	20%	12%	110,875	110,875	-	100.00%	54,174	24%
Programs	1,199	6,250	5,051	1.60%	49,567	43,750	(5,817)	113%	66%	75,000	75,000	-	100.00%	44,392	112%
Electric	24,020	17,020	(7,000)	11.76%	108,772	119,140	10,368	91%	53%	204,233	204,233	-	100.00%	98,965	110%
Water and sewer	6,092	2,452	(3,640)	20.70%	15,805	17,155	1,350	92%	54%	29,426	29,426	-	100.00%	12,903	122%
Natural gas	716	3,112	2,396	1.92%	15,662	21,786	6,124	72%	42%	37,360	37,360	-	100.00%	16,505	95%
Phones	10,104	21,129	11,025	3.99%	48,113	147,897	99,784	33%	19%	253,542	253,542	-	100.00%	122,560	39%
Disposal services	899	1,937	1,038	3.87%	12,293	13,547	1,254	91%	53%	23,234	23,234	-	100.00%	12,850	96%
Professional contracts	78,542	78,799	257	8.31%	626,879	551,585	(75,294)	114%	66%	1,050,000	945,602	(104,398)	111.04%	614,926	102%
Gas, motor oil, lubricants	536	875	339	5.10%	3,404	6,123	2,719	56%	32%	10,500	10,500	-	100.00%	3,049	112%
Repair and maintenance - building	16,013	15,416	(597)	8.66%	80,015	107,912	27,897	74%	43%	260,000	185,000	(75,000)	140.54%	101,344	79%
Repair and maintenance - vehicles	-	1,791	1,791	0.00%	6,908	12,537	5,629	55%	32%	21,500	21,500	-	100.00%	4,885	141%
Repair and maintenance - office equip	10,962	13,179	2,217	6.93%	62,361	92,253	29,892	68%	39%	158,100	158,100	-	100.00%	71,008	88%
Repair and maintenance - computer	3,685	20,888	17,203	1.47%	104,600	146,210	41,610	72%	42%	250,650	250,650	-	100.00%	147,248	71%
Repair and maintenance - on-line computer	2	8,174	8,172	0.00%	(909)	57,218	58,127	-2%	-1%	98,088	98,088	-	100.00%	9,206	
Repair and maintenance - other equipment	43	2,992	2,949	0.12%	8,978	20,942	11,964	43%	25%	35,900	35,900	-	100.00%	24,814	36%
Tuition reimbursement	1,224	7,500	6,276	8.16%	20,116	15,000	(5,116)	134%	134%	24,000	15,000	(9,000)	160.00%	2,541	
Travel & mileage	2,806	3,060	254	7.65%	15,318	21,413	6,095	72%	42%	36,687	36,687	-	100.00%	20,225	76%
In-house training	2,056	1,598	(458)	10.72%	19,662	11,186	(8,476)	176%	103%	19,662	19,180	(482)	102.51%	45,235	43%

Meetings	297	635	338	3.91%	1,186	4,435	3,249	27%	16%	7,598	7,598	-	100.00%	1,307	91%
Out-of-house training & conferences	930	3,525	2,595	2.20%	14,882	24,678	9,796	60%	35%	43,300	42,300	(1,000)	102.36%	33,023	45%
Treasurer's fee	1,884	2,126	242	0.44%	401,531	422,728	21,197	95%	94%	425,281	425,281	-	100.00%	525,093	76%
Books	29,449	48,667	19,218	5.04%	261,287	340,669	79,382	77%	45%	584,000	584,000	-	100.00%	331,732	79%
Newspapers/Periodicals	92	4,333	4,241	0.18%	23,233	30,331	7,098	77%	45%	52,000	52,000	-	100.00%	23,885	97%
Ebooks	6,727	12,500	5,773	4.48%	79,129	87,500	8,371	90%	53%	150,000	150,000	-	100.00%	125,666	63%
Compact discs	2,866	3,750	884	6.37%	19,551	26,250	6,699	74%	43%	45,000	45,000	-	100.00%	23,350	84%
Software	10,983	23,871	12,888	3.83%	114,536	167,097	52,561	69%	40%	286,456	286,456	-	100.00%	104,977	109%
DVD/BluRay	9,409	14,583	5,174	5.38%	68,645	102,081	33,436	67%	39%	175,000	175,000	-	100.00%	107,257	64%
Other expense	-	21	21	0.00%	-	145	145	0%	0%	250	250	-	100.00%	10	-
Electronic resources	4,728	31,917	27,189	1.23%	170,823	223,416	52,593	76%	45%	383,000	383,000	-	100.00%	212,256	80%
Platform Fees	-	1,558	1,558	0.00%	6,712	10,906	4,194	62%	36%	18,700	18,700	-	0.00%	12,707	-
Insurance	4,350	5,153	803	7.04%	55,485	36,066	(19,419)	154%	90%	59,835	61,829	1,994	96.77%	50,710	109%
Equipment Rentals	-	84	84	0.00%	-	588	588	0%	0%	1,000	1,000	-	100.00%	-	0%
Lease/rental expense	4,130	4,130	-	8.33%	28,910	28,920	10	100%	58%	49,570	49,570	-	-	-	-
Total operating expenditures	948,295	1,246,106	297,811	6.21%	7,875,334	9,093,731	1,218,397	87%	52%	15,436,660	15,263,868	(172,792)	101.13%	8,419,240	
Capital outlay															
Equipment/furniture >\$5k	-	40,000	40,000	0.00%	-	280,000	280,000	0%	0%	250,000	480,000	230,000	52.08%	39,854	-
New computers & other technology	203	6,280	6,077	0.27%	34,156	43,966	9,810	78%	45%	75,366	75,366	-	100.00%	224,638	-
Capital improvements															
Lincoln Park	-	416,665	416,665	0.00%	-	2,916,667	2,916,667	0%	0%	-	5,000,000	5,000,000	0.00%	101,798	-
Kersey Library	-	33,335	-	-	-	233,333	233,333	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	15,750	6,150	61%	36%	27,000	27,000	-	100.00%	41,350	-
Total capital outlay	203	498,530	464,992	0.00%	43,756	3,489,716	3,445,960	1%	1%	352,366	5,982,366	5,630,000	5.89%	407,640	
Transfers out															
Debt service lease 2006 & 2010	-	-	-	0.00%	45,243	48,763	3,520	93%	4%	1,117,525	1,117,525	-	100.00%	239,273	-
Total transfers out	-	-	-	0.00%	45,243	48,763	3,520	93%	4%	1,117,525	1,117,525	-	100.00%	239,273	
Tax distribution															
Tax distribution to member libraries	-	-	-	0.00%	6,227,241	6,227,241	-	100%	100%	6,227,241	6,227,241	-	100.00%	9,438,503	-
Total tax distribution to member libraries	-	-	-	0.00%	6,227,241	6,227,241	-	100%	100%	6,227,241	6,227,241	-	100.00%	9,438,503	
Total expenditures	948,498	1,744,636	762,803	3.32%	14,191,574	18,859,451	4,667,877	75%	50%	23,133,792	28,591,000	5,457,208	80.91%	18,504,656	
EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES	(592,866)	(1,462,878)	836,677		14,086,410	8,831,002	5,255,408			5,534,708	-	5,534,708		17,908,997	
FUND BALANCE															
Beginning Fund Balance (audited balance)	37,578,552				22,899,276					22,899,276	22,979,090				
Ending Fund Balance	36,985,686				36,985,686					28,433,984	22,979,090				