

**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 August 31, 2017
66.7%**

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 August YTD	2017 / 2016 Actual
REVENUES															
General property taxes	81,886	122,091	(40,205)	0.30%	26,926,739	26,816,506	110,233	100%	100%	26,930,379	26,930,379	-	100.00%	35,160,379	77%
Specific ownership taxes	207,184	116,667	90,517	14.80%	1,370,789	933,336	437,453	147%	98%	1,400,000	1,400,000	-	100.00%	1,337,646	102%
Earnings on investments	24,274	10,000	14,274	20.23%	170,271	80,000	90,271	213%	142%	190,000	120,000	70,000	158.33%	105,268	162%
Fines and fees	8,105	5,417	2,688	12.47%	61,493	43,332	18,161	142%	95%	75,000	65,000	10,000	115.38%	70,565	87%
Grant revenue	-	-	-	0.00%	65,621	65,621	-	100%	100%	65,621	65,621	-	100.00%	60,836	108%
Other income	650	833	(183)	6.50%	5,170	6,666	(1,496)	78%	52%	7,500	10,000	(2,500)	75.00%	8,360	62%
Total revenues	322,099	255,008	67,091	1.13%	28,600,083	27,945,461	654,622	102%	100%	28,668,500	28,591,000	77,500	100.27%	36,743,054	
EXPENDITURES															
Salaries and wages	560,812	620,413	59,601	7.53%	4,527,392	4,963,296	435,904	91%	61%	7,444,953	7,444,953	-	100.00%	4,602,102	98%
Employee benefits	92,069	88,350	(3,719)	8.68%	637,500	706,797	69,297	90%	60%	1,060,191	1,060,191	-	100.00%	635,945	100%
Medical (Health, Dental, Vision) Insurance	87,429	110,183	22,754	6.61%	770,338	881,457	111,119	87%	58%	1,322,188	1,322,188	-	100.00%	706,947	109%
Workers' compensation	8,084	7,500	(584)	10.78%	42,822	60,000	17,178	71%	57%	59,906	75,000	15,094	79.87%	65,025	66%
Bank service charges	282	315	33	7.46%	2,178	2,520	342	86%	58%	3,780	3,780	-	100.00%	3,886	56%
Minor equipment/furniture <\$5k	13,883	4,826	(9,057)	23.75%	27,309	39,102	11,793	70%	47%	58,443	58,443	-	100.00%	23,762	115%
Janitorial supplies	3,480	4,083	603	7.10%	22,632	32,664	10,032	69%	46%	49,000	49,000	-	100.00%	30,976	73%
Operating supplies	9,357	12,188	2,831	6.39%	54,779	97,729	42,950	56%	37%	146,526	146,526	-	100.00%	83,408	66%
Bib processing supplies	8,249	19,511	11,262	3.52%	94,468	156,088	61,620	61%	40%	234,136	234,136	-	100.00%	97,555	97%
Postage	5,285	3,485	(1,800)	12.63%	16,305	27,872	11,567	58%	39%	41,857	41,857	-	100.00%	16,459	99%
Printing	-	1,501	1,501	0.00%	1,734	12,008	10,274	14%	10%	18,100	18,100	-	100.00%	6,960	25%
Memberships	265	1,484	1,219	1.49%	10,766	11,872	1,106	91%	60%	17,833	17,833	-	100.00%	10,543	102%
Public relations	17,776	9,243	(8,533)	16.03%	30,628	73,944	43,316	41%	28%	110,875	110,875	-	100.00%	57,512	53%
Programs	(8,722)	6,250	14,972	-11.63%	40,845	50,000	9,155	82%	54%	75,000	75,000	-	100.00%	49,679	82%
Electric	17,969	17,020	(949)	8.80%	126,741	136,160	9,419	93%	62%	204,233	204,233	-	100.00%	129,696	98%
Water and sewer	8,113	2,452	(5,661)	27.57%	23,918	19,607	(4,311)	122%	81%	29,426	29,426	-	100.00%	18,447	130%
Natural gas	354	3,113	2,759	0.95%	16,016	24,899	8,883	64%	43%	37,360	37,360	-	100.00%	17,124	94%
Phones	54,513	21,129	(33,384)	21.50%	102,626	169,026	66,400	61%	40%	253,542	253,542	-	100.00%	152,473	67%
Disposal services	3,386	1,937	(1,449)	14.57%	15,679	15,484	(195)	101%	67%	23,234	23,234	-	100.00%	16,236	97%
Professional contracts	69,797	78,800	9,003	7.38%	696,676	630,385	(66,291)	111%	74%	1,050,000	945,602	(104,398)	111.04%	672,573	104%
Gas, motor oil, lubricants	409	874	465	3.90%	3,813	6,997	3,184	54%	36%	10,500	10,500	-	100.00%	3,564	107%
Repair and maintenance - building	34,771	15,416	(19,355)	18.80%	114,786	123,328	8,542	93%	62%	260,000	185,000	(75,000)	140.54%	123,376	93%
Repair and maintenance - vehicles	289	1,791	1,502	1.34%	7,197	14,328	7,131	50%	33%	21,500	21,500	-	100.00%	5,812	124%
Repair and maintenance - office equip	10,581	13,179	2,598	6.69%	72,942	105,432	32,490	69%	46%	158,100	158,100	-	100.00%	81,458	90%
Repair and maintenance - computer	61,936	20,888	(41,048)	24.71%	166,536	167,098	562	100%	66%	250,650	250,650	-	100.00%	164,083	101%
Repair and maintenance - on-line computer	3,420	8,174	4,754	3.49%	2,511	65,392	62,881	4%	3%	98,088	98,088	-	100.00%	9,206	27%
Repair and maintenance - other equipment	-	2,992	2,992	0.00%	8,978	23,934	14,956	38%	25%	35,900	35,900	-	100.00%	15,487	58%
Tuition reimbursement	12,503	-	(12,503)	83.35%	32,619	15,000	(17,619)	217%	217%	40,000	15,000	(25,000)	266.67%	10,052	325%
Travel & mileage	4,114	3,060	(1,054)	11.21%	19,432	24,473	5,041	79%	53%	36,687	36,687	-	100.00%	24,098	81%
In-house training	-	1,598	1,598	0.00%	19,662	12,784	(6,878)	154%	103%	19,662	19,180	(482)	102.51%	87,983	22%

Meetings	251	635	384	3.30%	1,437	5,070	3,633	28%	19%	7,598	7,598	-	100.00%	1,200	120%
Out-of-house training & conferences	595	3,526	2,931	1.41%	15,477	28,204	12,727	55%	37%	43,300	42,300	(1,000)	102.36%	34,555	45%
Treasurer's fee	1,227	1,701	474	0.29%	402,758	424,429	21,671	95%	95%	425,281	425,281	-	100.00%	527,201	76%
Books	23,416	48,667	25,251	4.01%	284,703	389,336	104,633	73%	49%	584,000	584,000	-	100.00%	366,903	78%
Newspapers/Periodicals	27,207	4,333	(22,874)	52.32%	50,440	34,664	(15,776)	146%	97%	52,000	52,000	-	100.00%	49,196	103%
Ebooks	4,294	12,500	8,206	2.86%	83,423	100,000	16,577	83%	56%	150,000	150,000	-	100.00%	138,914	60%
Compact discs	2,194	3,750	1,556	4.88%	21,745	30,000	8,255	72%	48%	45,000	45,000	-	100.00%	27,588	79%
Software	22,131	23,871	1,740	7.73%	136,667	190,968	54,301	72%	48%	286,456	286,456	-	100.00%	117,260	117%
DVD/BluRay	6,070	14,583	8,513	3.47%	74,715	116,664	41,949	64%	43%	175,000	175,000	-	100.00%	120,421	62%
Other expense	-	21	21	0.00%	-	166	166	0%	0%	250	250	-	100.00%	10	0%
Electronic resources	32,400	31,916	(484)	8.46%	203,223	255,332	52,109	80%	53%	383,000	383,000	-	100.00%	232,984	87%
Platform Fees	-	1,558	1,558	0.00%	6,712	12,464	5,752	54%	36%	18,700	18,700	-	0.00%	12,707	53%
Insurance	(29)	5,153	5,182	-0.05%	55,456	41,219	(14,237)	135%	90%	59,835	61,829	1,994	96.77%	55,237	100%
Equipment Rentals	-	84	84	0.00%	-	672	672	0%	0%	1,000	1,000	-	100.00%	-	0%
Lease/rental expense	4,130	4,130	-	8.33%	33,040	33,050	10	100%	67%	49,570	49,570	-			
Total operating expenditures	1,204,290	1,238,183	33,893	7.89%	9,079,624	10,331,914	1,252,290	88%	59%	15,452,660	15,263,868	(188,792)	101.24%	9,606,603	
Capital outlay															
Equipment/furniture >\$5k	-	40,000	40,000	0.00%	-	320,000	320,000	0%	0%	250,000	480,000	230,000	52.08%	49,262	
New computers & other technology	(11,129)	6,280	17,409	-14.77%	23,027	50,246	27,219	46%	31%	75,366	75,366	-	100.00%	225,361	
Capital improvements															
Lincoln Park	-	416,666	416,666	0.00%	-	3,333,333	3,333,333	0%	0%	-	5,000,000	5,000,000	0.00%	108,366	
Kersey Library	-	33,334	-	-	-	266,667	266,667	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	18,000	8,400	53%	36%	27,000	27,000	-	100.00%	52,252	
Total capital outlay	(11,129)	498,530	476,325	-0.19%	32,627	3,988,246	3,955,619	1%	1%	352,366	5,982,366	5,630,000	5.89%	435,241	
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	1,193,161	1,736,713	510,218	4.17%	15,384,735	20,596,164	5,211,429	75%	54%	23,149,792	28,591,000	5,441,208	80.97%	19,719,620	
EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES	(871,062)	(1,481,705)	577,309		13,215,348	7,349,297	5,866,051			5,518,708	-	5,518,708		17,023,434	
FUND BALANCE															
Beginning Fund Balance (audited balance)	36,985,686				22,899,276					22,899,276	22,979,090			19,742,671	
Ending Fund Balance	36,114,624				36,114,624					28,417,984	22,979,090			36,766,105	