

**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 November 30, 2017
91.7%**

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 November YTD	2017 / 2016 Actual
REVENUES															
General property taxes	527	15,094	(14,567)	0.00%	26,991,183	26,915,286	75,897	100%	100%	27,000,000	26,930,379	69,621	100.26%	35,235,655	77%
Specific ownership taxes	176,344	116,667	59,677	12.60%	1,975,868	1,283,337	692,531	154%	141%	2,000,000	1,400,000	600,000	142.86%	2,056,124	96%
Earnings on investments	34,762	10,000	24,762	28.97%	275,402	110,000	165,402	250%	230%	280,000	120,000	160,000	233.33%	176,480	156%
Fines and fees	6,342	5,417	925	9.76%	83,515	59,583	23,932	140%	128%	85,000	65,000	20,000	130.77%	93,540	89%
Grant revenue	-	-	-	0.00%	65,621	65,621	-	100%	100%	65,621	65,621	-	100.00%	60,836	108%
Other income	2,239	833	1,406	22.39%	8,402	9,166	(764)	92%	84%	8,500	10,000	(1,500)	85.00%	186	4517%
Total revenues	220,214	148,011	72,203	0.77%	29,399,991	28,442,993	956,998	103%	103%	29,439,121	28,591,000	848,121	102.97%	37,622,821	
EXPENDITURES															
Salaries and wages	611,359	620,414	9,055	8.21%	6,273,575	6,824,537	550,962	92%	84%	7,444,953	7,444,953	-	100.00%	6,463,290	97%
Employee benefits	80,631	88,350	7,719	7.61%	875,575	971,847	96,272	90%	83%	1,060,191	1,060,191	-	100.00%	886,894	99%
Medical (Health, Dental, Vision) Insurance	109,214	110,182	968	8.26%	1,080,758	1,212,003	131,245	89%	82%	1,322,188	1,322,188	-	100.00%	948,174	114%
Workers' compensation	-	-	-	0.00%	50,906	75,000	24,094	68%	68%	59,906	75,000	15,094	79.87%	74,371	68%
Bank service charges	273	315	42	7.22%	3,043	3,465	422	88%	81%	3,780	3,780	-	100.00%	5,286	58%
Minor equipment/furniture <\$5k	6,740	4,826	(1,914)	11.53%	37,508	53,582	16,074	70%	64%	58,443	58,443	-	100.00%	42,498	88%
Janitorial supplies	6,642	4,085	(2,557)	13.56%	33,909	44,915	11,006	75%	69%	49,000	49,000	-	100.00%	39,678	85%
Operating supplies	12,711	12,203	(508)	8.67%	82,512	134,310	51,798	61%	56%	146,526	146,526	-	100.00%	105,868	78%
Bib processing supplies	12,531	19,513	6,982	5.35%	127,311	214,623	87,312	59%	54%	225,000	234,136	9,136	96.10%	128,947	99%
Postage	250	3,489	3,239	0.60%	21,563	38,329	16,766	56%	52%	41,857	41,857	-	100.00%	21,775	99%
Printing	3,196	1,545	(1,651)	17.66%	5,948	16,555	10,607	36%	33%	18,100	18,100	-	100.00%	9,033	66%
Memberships	(164)	1,488	1,652	-0.92%	12,222	16,328	4,106	75%	69%	17,833	17,833	-	100.00%	13,685	89%
Public relations	1,729	9,223	7,494	1.56%	43,688	101,653	57,965	43%	39%	110,875	110,875	-	100.00%	76,787	57%
Programs	4,052	6,250	2,198	5.40%	60,315	68,750	8,435	88%	80%	75,000	75,000	-	100.00%	59,116	102%
Electric	20,063	17,016	(3,047)	9.82%	185,785	187,218	1,433	99%	91%	204,233	204,233	-	100.00%	186,111	100%
Water and sewer	3,673	2,453	(1,220)	12.48%	38,723	26,966	(11,757)	144%	132%	42,000	29,426	(12,574)	142.73%	30,946	125%
Natural gas	3,279	3,116	(163)	8.78%	20,032	34,243	14,211	58%	54%	37,360	37,360	-	100.00%	19,244	104%
Phones	(14,722)	21,129	35,851	-5.81%	130,332	232,413	102,081	56%	51%	253,542	253,542	-	100.00%	187,896	69%
Disposal services	4,244	1,939	(2,305)	18.27%	23,549	21,297	(2,252)	111%	101%	23,234	23,234	-	100.00%	22,423	105%
Professional contracts	69,963	78,805	8,842	7.40%	881,057	866,792	(14,265)	102%	93%	1,050,000	945,602	(104,398)	111.04%	879,815	100%
Gas, motor oil, lubricants	655	876	221	6.24%	5,554	9,623	4,069	58%	53%	10,500	10,500	-	100.00%	5,135	108%
Repair and maintenance - building	15,470	15,420	(50)	8.36%	162,076	169,580	7,504	96%	88%	260,000	185,000	(75,000)	140.54%	205,127	79%
Repair and maintenance - vehicles	351	1,795	1,444	1.63%	11,408	19,705	8,297	58%	53%	21,500	21,500	-	100.00%	9,035	126%
Repair and maintenance - office equip	12,500	13,155	655	7.91%	108,727	144,945	36,218	75%	69%	158,100	158,100	-	100.00%	113,729	96%
Repair and maintenance - computer	21,723	20,888	(835)	8.67%	221,438	229,762	8,324	96%	88%	250,650	250,650	-	100.00%	246,475	90%
Repair and maintenance - on-line computer	400	8,174	7,774	0.41%	79,033	89,914	10,881	88%	81%	98,088	98,088	-	100.00%	81,704	97%
Repair and maintenance - other equipment	-	2,992	2,992	0.00%	11,624	32,910	21,286	35%	32%	35,900	35,900	-	100.00%	17,129	68%
Tuition reimbursement	-	-	-	0.00%	32,619	15,000	(17,619)	217%	217%	32,619	15,000	(17,619)	217.46%	10,052	325%
Travel & mileage	2,018	3,049	1,031	5.50%	26,248	33,645	7,397	78%	72%	36,687	36,687	-	100.00%	31,808	83%
In-house training	75	1,600	1,525	0.39%	19,957	17,580	(2,377)	114%	104%	20,000	19,180	(820)	104.28%	136,998	15%

Meetings	151	625	474	1.99%	3,608	6,965	3,357	52%	47%	7,598	7,598	-	100.00%	2,503	144%
Out-of-house training & conferences	4,033	3,522	(511)	9.53%	20,879	38,778	17,899	54%	49%	43,300	42,300	(1,000)	102.36%	46,657	45%
Treasurer's fee	9	-	(9)	0.00%	403,726	425,281	21,555	95%	95%	425,281	425,281	-	100.00%	528,309	76%
Books	60,114	48,666	(11,448)	10.29%	417,522	535,334	117,812	78%	71%	584,000	584,000	-	100.00%	494,581	84%
Newspapers/Periodicals	139	4,335	4,196	0.27%	51,197	47,665	(3,532)	107%	98%	52,000	52,000	-	100.00%	49,865	103%
Ebooks	17,957	12,500	(5,457)	11.97%	116,530	137,500	20,970	85%	78%	150,000	150,000	-	100.00%	184,953	63%
Compact discs	2,486	3,750	1,264	5.52%	29,290	41,250	11,960	71%	65%	45,000	45,000	-	100.00%	38,323	76%
Software	5,529	23,873	18,344	1.93%	196,522	262,583	66,061	75%	69%	286,456	286,456	-	100.00%	187,197	105%
DVD/BluRay	9,468	14,585	5,117	5.41%	104,050	160,415	56,365	65%	59%	175,000	175,000	-	100.00%	174,174	60%
Other expense	57	21	(36)	22.80%	276	229	(47)	121%	110%	300	250	(50)	120.00%	10	2760%
Electronic resources	91,913	31,917	(59,996)	24.00%	308,627	351,083	42,456	88%	81%	383,000	383,000	-	100.00%	280,576	110%
Platform Fees	-	1,560	1,560	0.00%	6,712	17,140	10,428	39%	36%	18,700	18,700	-	0.00%	12,707	53%
Insurance	4,350	5,153	803	7.04%	59,806	56,676	(3,130)	106%	97%	59,835	61,829	1,994	96.77%	59,537	100%
Equipment Rentals	-	80	80	0.00%	-	920	920	0%	0%	1,000	1,000	-	100.00%	-	0%
Lease/rental expense	4,130	4,130	-	8.33%	45,430	45,440	10	100%	92%	49,570	49,570	-	-	-	-
Total operating expenditures	1,189,192	1,229,007	39,815	7.79%	12,431,170	14,034,749	1,603,579	89%	81%	15,449,105	15,263,868	(185,237)	101.21%	13,118,421	
Capital outlay															
Equipment/furniture >\$5k	-	40,000	40,000	0.00%	-	440,000	440,000	0%	0%	250,000	480,000	230,000	52.08%	33,768	
New computers & other technology	1,570	6,280	4,710	2.08%	58,599	69,086	10,487	85%	78%	75,366	75,366	-	100.00%	237,899	
Capital improvements															
Lincoln Park	-	416,667	416,667	0.00%	-	4,583,334	4,583,334	0%	0%	-	5,000,000	5,000,000	0.00%	120,831	
Kersey Library	-	33,333	-	-	-	366,666	366,666	0%	0%	-	400,000	400,000	-	-	
Riverside Library & Cultural Center	-	-	-	0.00%	-	-	-	0%	0%	-	-	-	0.00%	-	
Other	8,380	2,250	(6,130)	31.04%	17,980	24,750	6,770	73%	67%	27,000	27,000	-	100.00%	65,225	
Total capital outlay	9,950	498,530	455,247	0.17%	76,579	5,483,836	5,407,257	1%	1%	352,366	5,982,366	5,630,000	5.89%	457,723	
Transfers out															
Debt service lease 2006 & 2010	1,057,473	1,068,762	11,289	94.63%	1,104,216	1,117,525	13,309	99%	99%	1,117,525	1,117,525	-	100.00%	9,866,270	
Total transfers out	1,057,473	1,068,762	11,289	94.63%	1,104,216	1,117,525	13,309	99%	99%	1,117,525	1,117,525	-	100.00%	9,866,270	
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	2,256,615	2,796,299	506,351	7.89%	19,839,206	26,863,351	7,024,145	74%	69%	23,146,237	28,591,000	5,444,763	80.96%	32,880,917	
EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES	(2,036,401)	(2,648,288)	578,554		9,560,785	1,579,642	7,981,143			6,292,884	-	6,292,884		4,741,904	
FUND BALANCE															
Beginning Fund Balance (audited balance)	34,496,462				22,899,276					22,899,276	22,979,090			19,742,671	
Ending Fund Balance	32,460,061				32,460,061					29,192,160	22,979,090			24,484,575	