

**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, 2018**

58.3%
prepared August 13, 2018

Note: Conditional formatting in the % of YTD, % of Actual, and 2018 / 2017 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	2017 July YTD	2018 / 2017 Actual
REVENUES															
General property taxes	183,255	136,951	46,304	0.67%	27,303,392	27,225,956	77,436	100%	100%	27,390,297	27,390,297	-	100.00%	26,844,853	102%
Specific ownership taxes	192,894	116,667	76,227	13.78%	1,174,278	816,669	357,609	144%	84%	1,500,000	1,400,000	100,000	107.14%	1,163,605	101%
Earnings on investments	73,215	12,500	60,715	48.81%	328,698	87,500	241,198	376%	219%	350,000	150,000	200,000	233.33%	145,997	225%
Fines and fees	7,146	5,417	1,729	10.99%	54,313	37,919	16,394	143%	84%	65,000	65,000	-	100.00%	53,388	102%
Grant revenue	-	-	-	0.00%	62,302	62,302	-	100%	100%	62,302	62,302	-	100.00%	65,621	95%
Other income	(187)	667	(854)	-2.34%	7,280	4,669	2,611	156%	91%	8,000	8,000	-	100.00%	4,520	161%
Total revenues	456,323	272,202	184,121	1.57%	28,930,263	28,235,015	695,248	102%	100%	29,375,599	29,075,599	300,000	101.03%	28,277,984	
EXPENDITURES															
Salaries and wages	543,445	640,887	97,442	7.07%	4,125,284	4,486,199	360,915	92%	54%	7,690,636	7,690,636	-	100.00%	3,966,580	104%
Employee benefits	97,633	100,939	3,306	8.06%	595,508	706,567	111,059	84%	49%	1,211,275	1,211,275	-	100.00%	545,431	109%
Medical (Health, Dental, Vision) Insurance	117,429	123,372	5,943	7.93%	737,625	863,583	125,958	85%	50%	1,480,448	1,480,448	-	100.00%	682,909	108%
Workers' compensation	8,578	6,667	(1,911)	10.72%	33,958	46,669	12,711	73%	42%	70,000	80,000	10,000	87.50%	34,738	98%
Bank service charges	100	315	215	2.65%	1,656	2,205	549	75%	44%	3,100	3,780	680	82.01%	1,896	87%
Minor equipment/furniture <\$5k	1,494	5,581	4,087	2.20%	13,133	39,806	26,673	33%	19%	67,891	67,891	-	100.00%	13,426	98%
Janitorial supplies	2,312	4,083	1,771	4.72%	21,261	28,581	7,320	74%	43%	45,000	49,000	4,000	91.84%	19,152	111%
Operating supplies	7,128	11,641	4,513	5.10%	56,633	81,460	24,827	70%	41%	130,000	139,693	9,693	93.06%	45,422	125%
Bib processing supplies	9,163	17,136	7,973	4.46%	61,959	119,952	57,993	52%	30%	180,000	205,636	25,636	87.53%	86,219	72%
Postage	194	3,111	2,917	0.52%	10,979	21,765	10,786	50%	29%	35,000	37,382	2,382	93.63%	11,020	100%
Printing	-	1,733	1,733	0.00%	269	12,127	11,858	2%	1%	20,000	20,800	800	96.15%	1,734	16%
Memberships	6,308	1,476	(4,832)	35.51%	10,248	10,292	44	100%	58%	17,764	17,764	-	100.00%	10,501	98%
Public relations	1,681	7,550	5,869	1.86%	26,134	52,844	26,710	49%	29%	90,000	90,600	600	99.34%	12,852	203%
Programs	5,130	6,250	1,120	6.84%	39,857	43,750	3,893	91%	53%	75,000	75,000	-	100.00%	49,567	80%
Electric	19,164	17,763	(1,401)	8.99%	92,924	124,339	31,415	75%	44%	213,152	213,152	-	100.00%	108,772	85%
Water and sewer	7,429	2,538	(4,891)	24.41%	15,795	17,745	1,950	89%	52%	30,437	30,437	-	100.00%	15,805	100%
Natural gas	335	3,205	2,870	0.87%	17,837	22,422	4,585	80%	46%	38,454	38,454	-	100.00%	15,662	114%
Phones	32,321	18,601	(13,720)	14.48%	154,265	130,206	(24,059)	118%	69%	223,211	223,211	-	100.00%	48,113	321%
Disposal services	3,045	2,041	(1,004)	12.43%	17,066	14,271	(2,795)	120%	70%	28,000	24,488	(3,512)	114.34%	12,293	139%
Professional contracts	82,026	96,075	14,049	7.11%	610,795	672,509	61,714	91%	53%	1,152,890	1,152,890	-	100.00%	626,879	97%
Gas, motor oil, lubricants	681	1,541	860	3.68%	4,024	10,787	6,763	37%	22%	18,500	18,500	-	100.00%	3,404	118%
Repair and maintenance - building	(55,893)	18,264	74,157	-25.50%	137,890	127,848	(10,042)	108%	63%	240,000	219,172	(20,828)	109.50%	80,015	172%
Repair and maintenance - vehicles	298	3,041	2,743	0.82%	8,071	21,287	13,216	38%	22%	20,000	36,500	16,500	54.79%	6,908	117%
Repair and maintenance - office equip	11,301	12,475	1,174	7.55%	73,540	87,301	13,761	84%	49%	145,000	149,677	4,677	96.88%	62,361	118%
Repair and maintenance - computer	10,963	23,010	12,047	3.97%	72,006	161,070	89,064	45%	26%	260,000	276,125	16,125	94.16%	104,600	69%
Repair and maintenance - on-line computer	-	14,741	14,741	0.00%	6,830	103,187	96,357	7%	4%	176,895	176,895	-	100.00%	(909)	-751%
Repair and maintenance - other equipment	3,058	2,342	(716)	10.88%	7,039	16,390	9,351	43%	25%	20,000	28,100	8,100	71.17%	8,978	78%
Tuition reimbursement	-	12,500	12,500	0.00%	12,572	25,000	12,428	50%	50%	25,000	25,000	-	100.00%	20,116	62%
Travel & mileage	3,920	3,448	(472)	9.47%	27,545	24,114	(3,431)	114%	67%	47,000	41,378	(5,622)	113.59%	15,318	180%
In-house training	407	3,017	2,610	1.12%	6,272	21,115	14,843	30%	17%	36,000	36,200	200	99.45%	19,662	32%

Meetings	1,155	648	(507)	14.84%	5,656	4,516	(1,140)	125%	73%	8,500	7,783	(717)	109.21%	1,186	477%
Out-of-house training & conferences	7,384	2,857	(4,527)	21.53%	42,602	19,999	(22,603)	213%	124%	36,000	34,300	(1,700)	104.96%	14,882	286%
Treasurer's fee	2,522	2,169	(353)	0.58%	408,218	431,183	22,965	95%	94%	433,787	433,787	-	100.00%	401,531	102%
Books	41,674	49,833	8,159	6.97%	300,425	348,831	48,406	86%	50%	598,000	598,000	-	100.00%	261,287	115%
Newspapers/Periodicals	1,529	3,875	2,346	3.29%	30,240	27,125	(3,115)	111%	65%	46,500	46,500	-	100.00%	23,233	130%
Ebooks	9,011	8,333	(678)	9.01%	51,768	58,331	6,563	89%	52%	100,000	100,000	-	100.00%	79,129	65%
Compact discs	2,054	3,750	1,696	4.56%	11,608	26,250	14,642	44%	26%	45,000	45,000	-	100.00%	19,551	59%
Software	6,685	22,324	15,639	2.50%	122,534	156,267	33,733	78%	46%	267,887	267,887	-	100.00%	114,536	107%
DVD/BluRay	7,519	14,583	7,064	4.30%	58,774	102,081	43,307	58%	34%	170,000	175,000	5,000	97.14%	68,645	86%
Other expense	-	146	146	0.00%	60	1,020	960	6%	3%	1,750	1,750	-	100.00%	-	#DIV/0!
Electronic resources	47,862	40,333	(7,529)	9.89%	321,912	282,331	(39,581)	114%	67%	484,000	484,000	-	100.00%	170,823	188%
Platform Fees	-	1,571	1,571	0.00%	600	10,997	10,397	5%	3%	18,850	18,850	-	0.00%	6,712	9%
Insurance	458	5,833	5,375	0.65%	50,666	40,831	(9,835)	124%	72%	70,000	70,000	-	100.00%	55,485	91%
Equipment Rentals	-	84	84	0.00%	-	588	588	0%	0%	-	1,000	1,000	0.00%	-	0%
Lease/rental expense	-	4,130	4,130	0.00%	18,447	28,920	10,473	64%	37%	18,457	49,570	31,113	-	28,910	-
Total operating expenditures	1,047,503	1,325,812	278,309	6.47%	8,422,485	9,634,661	1,212,176	87%	52%	16,089,384	16,193,511	73,014	99.36%	7,875,334	
Capital outlay															
Equipment/furniture >\$5k	97,842	66,667	(31,175)	12.23%	357,078	466,665	109,587	77%	45%	510,000	800,000	290,000	63.75%	-	-
New computers & other technology	2,492	15,834	13,342	1.31%	3,661	110,832	107,171	3%	2%	190,000	190,000	-	100.00%	34,156	-
Capital improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Lincoln Park	-	166,667	166,667	0.00%	573,216	1,333,336	760,120	43%	29%	625,000	2,000,000	1,375,000	31.25%	-	-
Kersey Library	-	33,333	33,333	0.00%	-	233,331	233,331	0%	0%	-	400,000	400,000	-	-	-
DSS Expansion	14,746	70,833	56,087	0.00%	36,569	495,833	459,264	0%	0%	850,000	850,000	-	0.00%	-	-
Other	89,973	360,613	270,640	2.08%	262,773	2,357,620	2,094,847	11%	6%	1,327,350	4,327,350	3,000,000	30.67%	9,600	-
Total capital outlay	205,053	713,947	508,894	2.39%	1,233,297	4,997,617	3,764,320	25%	14%	3,502,350	8,567,350	5,065,000	40.88%	43,756	
Transfers out															
Debt service lease 2006 & 2010	-	-	-	0.00%	31,875	38,875	7,000	82%	3%	1,115,750	1,115,750	-	100.00%	45,243	-
Total transfers out	-	-	-	0.00%	31,875	38,875	7,000	82%	3%	1,115,750	1,115,750	-	100.00%	45,243	
Tax distribution															
Tax distribution to member libraries	-	-	-	0.00%	6,083,007	6,083,007	-	100%	100%	6,083,007	6,083,007	-	100.00%	6,227,241	-
Total tax distribution to member libraries	-	-	-	0.00%	6,083,007	6,083,007	-	100%	100%	6,083,007	6,083,007	-	100.00%	6,227,241	
Total expenditures	1,252,556	2,039,759	787,203	3.92%	15,770,664	20,754,160	4,983,496	76%	49%	26,790,491	31,959,618	5,138,014	83.83%	14,191,574	
EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES	(796,233)	(1,767,557)	971,324		13,159,599	7,480,855	5,678,744			2,585,108	(2,884,019)	5,469,127		14,086,410	
FUND BALANCE															
Beginning Fund Balance (audited balance)	45,055,927				31,100,095					31,100,095	28,417,378			22,899,276	
Ending Fund Balance	44,259,694				44,259,694					33,685,203	25,533,359			36,985,686	