

**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, 2018  
91.7%**

prepared December 12, 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 November YTD | 2018 / 2017 Actual |
| <b>REVENUES</b>                            |               |         |                                  |                    |              |            |                                  |                 |                    |                                  |               |                                  |                    |                   |                    |
| General property taxes                     | (7,356)       | -       | (7,356)                          | -0.03%             | 27,513,905   | 27,390,297 | 123,608                          | 100%            | 100%               | 27,550,000                       | 27,390,297    | 159,703                          | 100.58%            | 26,991,183        | 102%               |
| Specific ownership taxes                   | 182,901       | 116,667 | 66,234                           | 13.06%             | 1,964,382    | 1,283,337  | 681,045                          | 153%            | 140%               | 2,000,000                        | 1,400,000     | 600,000                          | 142.86%            | 1,975,868         | 99%                |
| Earnings on investments                    | 84,595        | 12,500  | 72,095                           | 56.40%             | 648,314      | 137,500    | 510,814                          | 472%            | 432%               | 625,000                          | 150,000       | 475,000                          | 416.67%            | 275,402           | 235%               |
| Fines and fees                             | 5,130         | 5,417   | (287)                            | 7.89%              | 80,595       | 59,587     | 21,008                           | 135%            | 124%               | 82,000                           | 65,000        | 17,000                           | 126.15%            | 83,515            | 97%                |
| Grant revenue                              | -             | -       | -                                | 0.00%              | 62,302       | 62,302     | -                                | 100%            | 100%               | 62,302                           | 62,302        | -                                | 100.00%            | 65,621            | 95%                |
| Other income                               | (52)          | 667     | (719)                            | -0.65%             | 9,150        | 7,337      | 1,813                            | 125%            | 114%               | 9,500                            | 8,000         | 1,500                            | 118.75%            | 8,402             | 109%               |
| <b>Total revenues</b>                      | 265,218       | 135,251 | 129,967                          | 0.91%              | 30,278,648   | 28,940,360 | 1,338,288                        | 105%            | 104%               | 30,328,802                       | 29,075,599    | 1,253,203                        | 104.31%            | 29,399,991        |                    |
| <b>EXPENDITURES</b>                        |               |         |                                  |                    |              |            |                                  |                 |                    |                                  |               |                                  |                    |                   |                    |
| Salaries and wages                         | 428,461       | 640,888 | 212,427                          | 5.57%              | 6,360,360    | 7,049,750  | 689,390                          | 90%             | 83%                | 7,690,636                        | 7,690,636     | -                                | 100.00%            | 6,273,575         | 101%               |
| Employee benefits                          | 76,679        | 100,942 | 24,263                           | 6.33%              | 852,544      | 1,110,332  | 257,788                          | 77%             | 70%                | 1,211,275                        | 1,211,275     | -                                | 100.00%            | 875,575           | 97%                |
| Medical (Health, Dental, Vision) Insurance | 96,733        | 123,374 | 26,641                           | 6.53%              | 1,113,744    | 1,357,072  | 243,328                          | 82%             | 75%                | 1,480,448                        | 1,480,448     | -                                | 100.00%            | 1,080,758         | 103%               |
| Workers' compensation                      | -             | 6,666   | 6,666                            | 0.00%              | 51,114       | 73,334     | 22,220                           | 70%             | 64%                | 52,000                           | 80,000        | 28,000                           | 65.00%             | 50,906            | 100%               |
| Bank service charges                       | 191           | 315     | 124                              | 5.05%              | 2,345        | 3,465      | 1,120                            | 68%             | 62%                | 2,700                            | 3,780         | 1,080                            | 71.43%             | 3,043             | 77%                |
| Minor equipment/furniture <\$5k            | 4,337         | 5,593   | 1,256                            | 6.39%              | 36,037       | 62,172     | 26,135                           | 58%             | 53%                | 67,891                           | 67,891        | -                                | 100.00%            | 37,508            | 96%                |
| Janitorial supplies                        | 1,978         | 4,084   | 2,106                            | 4.04%              | 35,888       | 44,916     | 9,028                            | 80%             | 73%                | 45,000                           | 49,000        | 4,000                            | 91.84%             | 33,909            | 106%               |
| Operating supplies                         | 7,507         | 11,646  | 4,139                            | 5.37%              | 99,021       | 128,039    | 29,018                           | 77%             | 71%                | 125,000                          | 139,693       | 14,693                           | 89.48%             | 82,512            | 120%               |
| Bib processing supplies                    | 10,472        | 17,137  | 6,665                            | 5.09%              | 100,914      | 188,499    | 87,585                           | 54%             | 49%                | 130,000                          | 205,636       | 75,636                           | 63.22%             | 127,311           | 79%                |
| Postage                                    | 176           | 3,133   | 2,957                            | 0.47%              | 16,884       | 34,249     | 17,365                           | 49%             | 45%                | 30,000                           | 37,382        | 7,382                            | 80.25%             | 21,563            | 78%                |
| Printing                                   | 293           | 1,735   | 1,442                            | 1.41%              | 2,440        | 19,065     | 16,625                           | 13%             | 12%                | 4,000                            | 20,800        | 16,800                           | 19.23%             | 5,948             | 41%                |
| Memberships                                | 328           | 1,499   | 1,171                            | 1.85%              | 12,076       | 16,261     | 4,185                            | 74%             | 68%                | 17,764                           | 17,764        | -                                | 100.00%            | 12,222            | 99%                |
| Public relations                           | 3,182         | 7,552   | 4,370                            | 3.51%              | 35,643       | 83,048     | 47,405                           | 43%             | 39%                | 45,000                           | 90,600        | 45,600                           | 49.67%             | 43,688            | 82%                |
| Programs                                   | (1,157)       | 6,250   | 7,407                            | -1.54%             | 61,528       | 68,750     | 7,222                            | 89%             | 82%                | 67,000                           | 75,000        | 8,000                            | 89.33%             | 60,315            | 102%               |
| Electric                                   | 12,479        | 17,765  | 5,286                            | 5.85%              | 169,704      | 195,394    | 25,690                           | 87%             | 80%                | 213,152                          | 213,152       | -                                | 100.00%            | 185,785           | 91%                |
| Water and sewer                            | 2,342         | 2,539   | 197                              | 7.69%              | 38,102       | 27,898     | (10,204)                         | 137%            | 125%               | 40,000                           | 30,437        | (9,563)                          | 131.42%            | 38,723            | 98%                |
| Natural gas                                | 2,112         | 3,207   | 1,095                            | 5.49%              | 21,898       | 35,246     | 13,348                           | 62%             | 57%                | 38,454                           | 38,454        | -                                | 100.00%            | 20,032            | 109%               |
| Phones                                     | 19,182        | 18,601  | (581)                            | 8.59%              | 189,013      | 204,610    | 15,597                           | 92%             | 85%                | 223,211                          | 223,211       | -                                | 100.00%            | 130,332           | 145%               |
| Disposal services                          | 2,519         | 2,045   | (474)                            | 10.29%             | 28,270       | 22,443     | (5,827)                          | 126%            | 115%               | 30,000                           | 24,488        | (5,512)                          | 122.51%            | 23,549            | 120%               |
| Professional contracts                     | 55,737        | 96,077  | 40,340                           | 4.83%              | 852,820      | 1,056,813  | 203,993                          | 81%             | 74%                | 950,000                          | 1,152,890     | 202,890                          | 82.40%             | 881,057           | 97%                |
| Gas, motor oil, lubricants                 | 841           | 1,543   | 702                              | 4.55%              | 7,242        | 16,957     | 9,715                            | 43%             | 39%                | 10,000                           | 18,500        | 8,500                            | 54.05%             | 5,554             | 130%               |
| Repair and maintenance - building          | 15,708        | 18,264  | 2,556                            | 7.17%              | 253,098      | 200,904    | (52,194)                         | 126%            | 115%               | 275,000                          | 219,172       | (55,828)                         | 125.47%            | 162,076           | 156%               |
| Repair and maintenance - vehicles          | 1,123         | 3,043   | 1,920                            | 3.08%              | 5,280        | 33,457     | 28,177                           | 16%             | 14%                | 12,000                           | 36,500        | 24,500                           | 32.88%             | 11,408            | 46%                |
| Repair and maintenance - office equip      | 11,557        | 12,475  | 918                              | 7.72%              | 120,544      | 137,201    | 16,657                           | 88%             | 81%                | 145,000                          | 149,677       | 4,677                            | 96.88%             | 108,727           | 111%               |
| Repair and maintenance - computer          | 29,805        | 23,011  | (6,794)                          | 10.79%             | 203,937      | 253,114    | 49,177                           | 81%             | 74%                | 276,125                          | 276,125       | -                                | 100.00%            | 221,438           | 92%                |
| Repair and maintenance - on-line computer  | 9,991         | 14,741  | 4,750                            | 5.65%              | 16,821       | 162,151    | 145,330                          | 10%             | 10%                | 176,895                          | 176,895       | -                                | 100.00%            | 79,033            | 21%                |
| Repair and maintenance - other equipment   | -             | 2,342   | 2,342                            | 0.00%              | 10,645       | 25,758     | 15,113                           | 41%             | 38%                | 20,000                           | 28,100        | 8,100                            | 71.17%             | 11,624            | 92%                |
| Tuition reimbursement                      | -             | -       | -                                | 0.00%              | 16,047       | 25,000     | 8,953                            | 64%             | 64%                | 25,000                           | 25,000        | -                                | 100.00%            | 32,619            | 49%                |
| Travel & mileage                           | 4,608         | 3,455   | (1,153)                          | 11.14%             | 42,984       | 37,923     | (5,061)                          | 113%            | 104%               | 46,000                           | 41,378        | (4,622)                          | 111.17%            | 26,248            | 164%               |
| In-house training                          | 867           | 3,017   | 2,150                            | 2.40%              | 8,074        | 33,183     | 25,109                           | 24%             | 22%                | 10,000                           | 36,200        | 26,200                           | 27.62%             | 19,957            | 40%                |

|   |                    |                    |                  |               |                   |                   |                   |             |             |                   |                    |                  |                |                   |      |
|---|--------------------|--------------------|------------------|---------------|-------------------|-------------------|-------------------|-------------|-------------|-------------------|--------------------|------------------|----------------|-------------------|------|
| Meetings  | 214                | 657                | 443              | 2.75%         | 7,534             | 7,126             | (408)             | 106%        | 97%         | 8,500             | 7,783              | (717)            | 109.21%        | 3,608             | 209% |
| Out-of-house training & conferences                             | 3,670              | 2,861              | (809)            | 10.70%        | 59,822            | 31,439            | (28,383)          | 190%        | 174%        | 61,000            | 34,300             | (26,700)         | 177.84%        | 20,879            | 287% |
| Treasurer's fee   | (104)              | 1                  | 105              | -0.02%        | 411,353           | 433,787           | 22,434            | 95%         | 95%         | 415,000           | 433,787            | 18,787           | 95.67%         | 403,726           | 102% |
| Books   | 37,674             | 49,834             | 12,160           | 6.30%         | 446,811           | 548,166           | 101,355           | 82%         | 75%         | 550,000           | 598,000            | 48,000           | 91.97%         | 417,522           | 107% |
| Newspapers/Periodicals  | 115                | 3,875              | 3,760            | 0.25%         | 58,272            | 42,625            | (15,647)          | 137%        | 125%        | 70,000            | 46,500             | (23,500)         | 150.54%        | 51,197            | 114% |
| Ebooks  | 9,154              | 8,334              | (820)            | 9.15%         | 83,432            | 91,666            | 8,234             | 91%         | 83%         | 100,000           | 100,000            | -                | 100.00%        | 116,530           | 72%  |
| Compact discs   | 3,288              | 3,750              | 462              | 7.31%         | 21,949            | 41,250            | 19,301            | 53%         | 49%         | 40,000            | 45,000             | 5,000            | 88.89%         | 29,290            | 75%  |
| Software  | 13,292             | 22,324             | 9,032            | 4.96%         | 194,104           | 245,563           | 51,459            | 79%         | 72%         | 267,887           | 267,887            | -                | 100.00%        | 196,522           | 99%  |
| DVD/BluRay  | 10,833             | 14,584             | 3,751            | 6.19%         | 100,451           | 160,416           | 59,965            | 63%         | 57%         | 160,000           | 175,000            | 15,000           | 91.43%         | 104,050           | 97%  |
| Other expense   | -                  | 146                | 146              | 0.00%         | 810               | 1,604             | 794               | 50%         | 46%         | 1,750             | 1,750              | -                | 100.00%        | 276               | 293% |
| Electronic resources  | 17,793             | 40,334             | 22,541           | 3.68%         | 405,890           | 443,666           | 37,776            | 91%         | 84%         | 484,000           | 484,000            | -                | 100.00%        | 308,627           | 132% |
| Platform Fees   | 187                | 1,571              | 1,384            | 0.00%         | 787               | 17,280            | 16,493            | 5%          | 4%          | 18,850            | 18,850             | -                | 0.00%          | 6,712             | 12%  |
| Insurance   | -                  | 5,834              | 5,834            | 0.00%         | 66,553            | 64,166            | (2,387)           | 104%        | 95%         | 70,000            | 70,000             | -                | 100.00%        | 59,806            | 111% |
| Equipment Rentals   | -                  | 80                 | 80               | 0.00%         | -                 | 920               | 920               | 0%          | 0%          | -                 | 1,000              | 1,000            | 0.00%          | -                 | 0%   |
| Lease/rental expense  | -                  | 4,130              | 4,130            | 0.00%         | 18,447            | 45,440            | 26,993            | 41%         | 37%         | 18,457            | 49,570             | 31,113           | -              | 45,430            | 41%  |
| <b>Total operating expenditures</b>                             | <b>894,167</b>     | <b>1,311,254</b>   | <b>417,087</b>   | <b>5.52%</b>  | <b>12,641,232</b> | <b>14,882,118</b> | <b>2,240,886</b>  | <b>85%</b>  | <b>78%</b>  | <b>15,724,995</b> | <b>16,193,511</b>  | <b>437,403</b>   | <b>97.11%</b>  | <b>12,431,170</b> |      |
| <b>Capital outlay</b>   |                    |                    |                  |               |                   |                   |                   |             |             |                   |                    |                  |                |                   |      |
| Equipment/furniture >\$5k                                       | -                  | 66,667             | 66,667           | 0.00%         | 357,078           | 733,333           | 376,255           | 49%         | 45%         | 510,000           | 800,000            | 290,000          | 63.75%         | -                 | -    |
| New computers & other technology                                | 552                | 15,834             | 15,282           | 0.29%         | 23,015            | 174,166           | 151,151           | 13%         | 12%         | 190,000           | 190,000            | -                | 100.00%        | 58,599            | -    |
| Capital improvements  | -                  |                    |                  |               |                   |                   |                   |             |             |                   |                    |                  |                |                   |      |
| Lincoln Park  | 6,412              | 166,667            | 160,255          | 0.32%         | 653,998           | 1,833,337         | 1,179,339         | 36%         | 33%         | 660,000           | 2,000,000          | 1,340,000        | 33.00%         | -                 | -    |
| Kersey Library  | -                  | 33,333             | 33,333           | 0.00%         | -                 | 366,663           | 366,663           | 0%          | 0%          | -                 | 400,000            | 400,000          | -              | -                 | -    |
| DSS Expansion   | -                  | 70,833             | 70,833           | 0.00%         | 63,086            | 779,165           | 716,079           | 0%          | 0%          | 450,000           | 850,000            | 400,000          | 0.00%          | -                 | -    |
| Other   | -                  | 360,613            | 360,613          | 0.00%         | 268,554           | 3,966,739         | 3,698,185         | 7%          | 6%          | 1,327,350         | 4,327,350          | 3,000,000        | 30.67%         | 17,980            | -    |
| <b>Total capital outlay</b>                                     | <b>6,964</b>       | <b>713,947</b>     | <b>706,983</b>   | <b>0.08%</b>  | <b>1,365,731</b>  | <b>7,853,403</b>  | <b>6,487,672</b>  | <b>17%</b>  | <b>16%</b>  | <b>3,137,350</b>  | <b>8,567,350</b>   | <b>5,430,000</b> | <b>36.62%</b>  | <b>76,579</b>     |      |
| <b>Transfers out</b>  |                    |                    |                  |               |                   |                   |                   |             |             |                   |                    |                  |                |                   |      |
| Debt service lease 2006 & 2010                                  | 1,063,652          | 1,076,875          | 13,223           | 95.33%        | 1,097,027         | 1,115,750         | 18,723            | 98%         | 98%         | 1,100,000         | 1,115,750          | 15,750           | 98.59%         | 1,104,216         | -    |
| <b>Total transfers out</b>                                      | <b>1,063,652</b>   | <b>1,076,875</b>   | <b>13,223</b>    | <b>95.33%</b> | <b>1,097,027</b>  | <b>1,115,750</b>  | <b>18,723</b>     | <b>98%</b>  | <b>98%</b>  | <b>1,100,000</b>  | <b>1,115,750</b>   | <b>15,750</b>    | <b>98.59%</b>  | <b>1,104,216</b>  |      |
| <b>Tax distribution</b>   |                    |                    |                  |               |                   |                   |                   |             |             |                   |                    |                  |                |                   |      |
| 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         | -    |
| <b>Total tax distribution to member libraries</b>               | <b>-</b>           | <b>-</b>           | <b>-</b>         | <b>0.00%</b>  | <b>6,083,007</b>  | <b>6,083,007</b>  | <b>-</b>          | <b>100%</b> | <b>100%</b> | <b>6,083,007</b>  | <b>6,083,007</b>   | <b>-</b>         | <b>100.00%</b> | <b>6,227,241</b>  |      |
| <b>Total expenditures</b>                                       | <b>1,964,783</b>   | <b>3,102,076</b>   | <b>1,137,293</b> | <b>6.15%</b>  | <b>21,186,997</b> | <b>29,934,278</b> | <b>8,747,281</b>  | <b>71%</b>  | <b>66%</b>  | <b>26,045,352</b> | <b>31,959,618</b>  | <b>5,883,153</b> | <b>81.49%</b>  | <b>19,839,206</b> |      |
| <b>EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES</b> | <b>(1,699,565)</b> | <b>(2,966,825)</b> | <b>1,267,260</b> |               | <b>9,091,651</b>  | <b>(993,918)</b>  | <b>10,085,569</b> |             |             | <b>4,283,450</b>  | <b>(2,884,019)</b> | <b>7,167,469</b> |                | <b>9,560,785</b>  |      |
| <b>FUND BALANCE</b>   |                    |                    |                  |               |                   |                   |                   |             |             |                   |                    |                  |                |                   |      |
| Beginning Fund Balance  | 41,891,311         |                    |                  |               | 31,100,095        |                   |                   |             |             | 31,100,095        | 28,417,378         |                  |                | 22,899,276        |      |
| Ending Fund Balance   | 40,191,746         |                    |                  |               | 40,191,746        |                   |                   |             |             | 35,383,545        | 25,533,359         |                  |                | 32,460,061        |      |