

**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 December 31, 2018
100.0%**

prepared January 14, 2019

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 December YTD	2018 / 2017 Actual
REVENUES															
General property taxes	1,426	-	1,426	0.01%	27,515,331	27,390,297	125,034	100%	100%	27,515,331	27,390,297	125,034	100.46%	26,961,849	102%
Specific ownership taxes	163,779	116,663	47,116	11.70%	2,128,161	1,400,000	728,161	152%	152%	2,128,161	1,400,000	728,161	152.01%	2,125,055	100%
Earnings on investments	89,930	12,500	77,430	59.95%	738,244	150,000	588,244	492%	492%	738,244	150,000	588,244	492.16%	278,255	265%
Fines and fees	4,693	5,413	(720)	7.22%	85,288	65,000	20,288	131%	131%	85,288	65,000	20,288	131.21%	89,100	96%
Grant revenue	-	-	-	0.00%	62,302	62,302	-	100%	100%	62,302	62,302	-	100.00%	65,621	95%
Other income	2,950	663	2,287	36.88%	12,100	8,000	4,100	151%	151%	12,100	8,000	4,100	151.25%	11,054	109%
Total revenues	262,778	135,239	127,539	0.90%	30,541,426	29,075,599	1,465,827	105%	105%	30,541,426	29,075,599	1,465,827	105.04%	29,530,934	
EXPENDITURES															
Salaries and wages	855,859	640,886	(214,973)	11.13%	7,216,219	7,690,636	474,417	94%	94%	7,216,219	7,690,636	474,417	93.83%	6,928,292	104%
Employee benefits	98,076	100,943	2,867	8.10%	950,620	1,211,275	260,655	78%	78%	950,620	1,211,275	260,655	78.48%	914,555	104%
Medical (Health, Dental, Vision) Insurance	13,690	123,376	109,686	0.92%	1,127,434	1,480,448	353,014	76%	76%	1,127,434	1,480,448	353,014	76.15%	1,040,622	108%
Workers' compensation	-	6,666	6,666	0.00%	51,114	80,000	28,886	64%	64%	51,114	80,000	28,886	63.89%	59,486	86%
Bank service charges	158	315	157	4.18%	2,503	3,780	1,277	66%	66%	2,503	3,780	1,277	66.22%	3,357	75%
Minor equipment/furniture <\$5k	12,660	5,719	(6,941)	18.65%	48,697	67,891	19,194	72%	72%	48,697	67,891	19,194	71.73%	49,953	97%
Janitorial supplies	2,444	4,084	1,640	4.99%	38,332	49,000	10,668	78%	78%	38,332	49,000	10,668	78.23%	37,307	103%
Operating supplies	22,306	11,654	(10,652)	15.97%	121,327	139,693	18,366	87%	87%	121,327	139,693	18,366	86.85%	118,242	103%
Bib processing supplies	32,321	17,137	(15,184)	15.72%	133,235	205,636	72,401	65%	65%	133,235	205,636	72,401	64.79%	153,258	87%
Postage	16,208	3,133	(13,075)	43.36%	33,092	37,382	4,290	89%	89%	33,092	37,382	4,290	88.52%	22,084	150%
Printing	417	1,735	1,318	2.00%	2,857	20,800	17,943	14%	14%	2,857	20,800	17,943	13.74%	7,199	40%
Memberships	685	1,503	818	3.86%	12,761	17,764	5,003	72%	72%	12,761	17,764	5,003	71.84%	13,824	92%
Public relations	6,000	7,552	1,552	6.62%	41,643	90,600	48,957	46%	46%	41,643	90,600	48,957	45.96%	57,304	73%
Programs	10,194	6,250	(3,944)	13.59%	71,722	75,000	3,278	96%	96%	71,722	75,000	3,278	95.63%	71,527	100%
Electric	12,670	17,758	5,088	5.94%	182,374	213,152	30,778	86%	86%	182,374	213,152	30,778	85.56%	216,566	84%
Water and sewer	2,690	2,539	(151)	8.84%	40,792	30,437	(10,355)	134%	134%	40,792	30,437	(10,355)	134.02%	41,532	98%
Natural gas	4,618	3,208	(1,410)	12.01%	26,516	38,454	11,938	69%	69%	26,516	38,454	11,938	68.96%	27,247	97%
Phones	14,917	18,601	3,684	6.68%	203,930	223,211	19,281	91%	91%	203,930	223,211	19,281	91.36%	169,178	121%
Disposal services	4,156	2,045	(2,111)	16.97%	32,426	24,488	(7,938)	132%	132%	32,426	24,488	(7,938)	132.42%	25,395	128%
Professional contracts	96,932	96,077	(855)	8.41%	949,752	1,152,890	203,138	82%	82%	949,752	1,152,890	203,138	82.38%	988,487	96%
Gas, motor oil, lubricants	1,212	1,543	331	6.55%	8,454	18,500	10,046	46%	46%	8,454	18,500	10,046	45.70%	6,670	127%
Repair and maintenance - building	18,074	18,268	194	8.25%	271,172	219,172	(52,000)	124%	124%	271,172	219,172	(52,000)	123.73%	182,186	149%
Repair and maintenance - vehicles	11,117	3,043	(8,074)	30.46%	16,397	36,500	20,103	45%	45%	16,397	36,500	20,103	44.92%	13,219	124%
Repair and maintenance - office equip	22,294	12,476	(9,818)	14.89%	142,838	149,677	6,839	95%	95%	142,838	149,677	6,839	95.43%	132,881	107%
Repair and maintenance - computer	118,426	23,011	(95,415)	42.89%	322,363	276,125	(46,238)	117%	117%	322,363	276,125	(46,238)	116.75%	367,620	88%
Repair and maintenance - on-line computer	4,756	14,744	9,988	2.69%	21,577	176,895	155,318	12%	12%	21,577	176,895	155,318	12.20%	86,943	25%
Repair and maintenance - other equipment	4,758	2,342	(2,416)	16.93%	15,403	28,100	12,697	55%	55%	15,403	28,100	12,697	54.81%	16,544	93%
Tuition reimbursement	(1,831)	-	1,831	-7.32%	14,216	25,000	10,784	57%	57%	14,216	25,000	10,784	56.86%	44,466	32%
Travel & mileage	8,782	3,455	(5,327)	21.22%	51,766	41,378	(10,388)	125%	125%	51,766	41,378	(10,388)	125.11%	33,636	154%
In-house training	675	3,017	2,342	1.86%	8,749	36,200	27,451	24%	24%	8,749	36,200	27,451	24.17%	19,957	44%

Meetings	484	657	173	6.22%	8,018	7,783	(235)	103%	103%	8,018	7,783	(235)	103.02%	4,516	178%
Out-of-house training & conferences	2,748	2,861	113	8.01%	62,570	34,300	(28,270)	182%	182%	62,570	34,300	(28,270)	182.42%	24,279	258%
Treasurer's fee	20	-	(20)	0.00%	411,373	433,787	22,414	95%	95%	411,373	433,787	22,414	94.83%	403,494	102%
Books	102,355	49,834	(52,521)	17.12%	549,166	598,000	48,834	92%	92%	549,166	598,000	48,834	91.83%	528,602	104%
Newspapers/Periodicals	141	3,875	3,734	0.30%	58,413	46,500	(11,913)	126%	126%	58,413	46,500	(11,913)	125.62%	51,850	113%
Ebooks	31,240	8,334	(22,906)	31.24%	114,672	100,000	(14,672)	115%	115%	114,672	100,000		114.67%	142,467	80%
Compact discs	3,501	3,750	249	7.78%	25,450	45,000	19,550	57%	57%	25,450	45,000	19,550	56.56%	40,117	63%
Software	49,279	22,324	(26,955)	18.40%	243,383	267,887	24,504	91%	91%	243,383	267,887	24,504	90.85%	232,146	105%
DVD/BluRay	19,584	14,584	(5,000)	11.19%	120,035	175,000	54,965	69%	69%	120,035	175,000	54,965	68.59%	122,715	98%
Other expense	48	146	98	2.74%	858	1,750	892	49%	49%	858	1,750	892	49.03%	307	279%
Electronic resources	3,050	40,334	37,284	0.63%	408,940	484,000	75,060	84%	84%	408,940	484,000	75,060	84.49%	400,019	102%
Platform Fees	4,505	1,570	(2,935)	0.00%	5,292	18,850	13,558	28%	28%	5,292	18,850	13,558	0.00%	18,712	28%
Insurance	-	5,834	5,834	0.00%	66,553	70,000	3,447	95%	95%	66,553	70,000	3,447	95.08%	59,806	111%
Equipment Rentals	-	80	80	0.00%	-	1,000	1,000	0%	0%	-	1,000	1,000	0.00%	-	0%
Lease/rental expense	-	4,130	4,130	0.00%	18,447	49,570	31,123	37%	37%	18,447	49,570	31,123		49,560	37%
Total operating expenditures	1,612,219	1,311,393	(300,826)	9.96%	14,253,451	16,193,511	1,940,060	88%	88%	14,253,451	16,193,511	1,923,609	88.02%	13,928,127	
Capital outlay															
Equipment/furniture >\$5k	-	66,667	66,667	0.00%	357,078	800,000	442,922	45%	45%	357,078	800,000	442,922	44.63%	6,575	
New computers & other technology	30,599	15,834	(14,765)	16.10%	53,614	190,000	136,386	28%	28%	53,614	190,000	136,386	28.22%	45,976	
Capital improvements	-	-	-												
Lincoln Park	11,969	166,663	154,694	0.60%	665,967	2,000,000	1,334,033	33%	33%	665,967	2,000,000	1,334,033	33.30%	-	
Kersey Library	-	33,337	33,337	0.00%	-	400,000	400,000	0%	0%	-	400,000	400,000		-	
DSS Expansion	71,687	70,835	(852)	0.00%	134,773	850,000	715,227	0%	0%	134,773	850,000	715,227	0.00%	-	
Other	21,943	360,611	338,668	0.51%	290,497	4,327,350	4,036,853	7%	7%	290,497	4,327,350	4,036,853	6.71%	17,980	
Total capital outlay	136,198	713,947	577,749	1.59%	1,501,929	8,567,350	7,065,421	18%	18%	1,501,929	8,567,350	7,065,421	17.53%	70,531	
Transfers out															
Debt service lease 2006 & 2010	-	-	-	0.00%	1,097,027	1,115,750	18,723	98%	98%	1,097,027	1,115,750	18,723	98.32%	1,104,216	
Total transfers out	-	-	-	0.00%	1,097,027	1,115,750	18,723	98%	98%	1,097,027	1,115,750	18,723	98.32%	1,104,216	
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	1,748,417	2,025,340	276,923	5.47%	22,935,414	31,959,618	9,024,204	72%	72%	22,935,414	31,959,618	9,007,753	71.76%	21,330,115	
EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES	(1,485,639)	(1,890,101)	404,462		7,606,012	(2,884,019)	10,490,031			7,606,012	(2,884,019)	10,490,031		8,200,819	
FUND BALANCE															
Beginning Fund Balance	40,191,746				31,100,095					31,100,095	28,417,378			22,899,276	
Ending Fund Balance	38,706,107				38,706,107					38,706,107	25,533,359			31,100,095	