

**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 February 28, 2017  
16.7%**

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 February YTD	2017 / 2016 Actual
<b>REVENUES</b>															
General property taxes	2,988,414	2,235,282	753,132	11.10%	3,153,613	2,357,373	796,240	134%	12%	26,930,379	26,930,379	-	100.00%	3,305,808	95%
Specific ownership taxes	143,654	116,667	26,987	10.26%	287,671	233,334	54,337	123%	21%	1,400,000	1,400,000	-	100.00%	327,688	88%
Earnings on investments	9,958	10,000	(42)	8.30%	23,859	20,000	3,859	119%	20%	120,000	120,000	-	100.00%	(6,342)	-376%
Fines and fees	6,006	5,416	590	9.24%	14,329	10,832	3,497	132%	22%	65,000	65,000	-	100.00%	18,127	79%
Grant revenue	-	-	-	0.00%	65,621	65,621	-	100%	100%	65,621	65,621	-	100.00%	60,836	108%
Other income	50	833	(783)	0.50%	1,090	1,666	(576)	65%	11%	10,000	10,000	-	100.00%	2,235	49%
<b>Total revenues</b>	<b>3,148,082</b>	<b>2,368,198</b>	<b>779,884</b>	<b>11.01%</b>	<b>3,546,183</b>	<b>2,688,826</b>	<b>857,357</b>	<b>12%</b>		<b>28,591,000</b>	<b>28,591,000</b>	<b>-</b>	<b>100.00%</b>	<b>3,708,352</b>	
<b>EXPENDITURES</b>															
Salaries and wages	507,113	620,411	113,298	6.81%	1,062,623	1,240,822	178,199	86%	14%	7,444,953	7,444,953	-	100.00%	1,092,340	97%
Employee benefits	81,776	88,349	6,573	7.71%	160,759	176,698	15,939	91%	15%	1,060,191	1,060,191	-	100.00%	153,165	105%
Medical (Health, Dental, Vision) Insurance	179,242	110,182	(69,060)	13.56%	258,103	220,364	(37,739)	117%	20%	1,322,188	1,322,188	-	100.00%	165,074	156%
Workers' compensation	1,826	7,500	5,674	2.43%	1,826	15,000	13,174	12%	2%	75,000	75,000	-	100.00%	53	3445%
Bank service charges	294	315	21	7.78%	635	630	(5)	101%	17%	3,780	3,780	-	100.00%	1,287	49%
Minor equipment/furniture <\$5k	5,098	4,825	(273)	8.72%	6,210	9,750	3,540	64%	11%	58,443	58,443	-	100.00%	830	748%
Janitorial supplies	2,793	4,083	1,290	5.70%	5,008	8,166	3,158	61%	10%	49,000	49,000	-	100.00%	8,517	59%
Operating supplies	6,221	12,188	5,967	4.25%	8,198	24,601	16,403	33%	6%	146,526	146,526	-	100.00%	12,518	65%
Bib processing supplies	9,262	19,511	10,249	3.96%	10,600	39,022	28,422	27%	5%	234,136	234,136	-	100.00%	27,140	39%
Postage	130	3,484	3,354	0.31%	301	6,968	6,667	4%	1%	41,857	41,857	-	100.00%	5,271	6%
Printing	-	1,501	1,501	0.00%	-	3,002	3,002	0%	0%	18,100	18,100	-	100.00%	1,612	0%
Memberships	260	1,484	1,224	1.46%	1,226	2,968	1,742	41%	7%	17,833	17,833	-	100.00%	2,360	52%
Public relations	1,444	9,243	7,799	1.30%	2,688	18,486	15,798	15%	2%	110,875	110,875	-	100.00%	3,930	68%
Programs	(25)	6,250	6,275	-0.03%	150	12,500	12,350	1%	0%	75,000	75,000	-	100.00%	1,631	9%
Electric	12,242	17,020	4,778	5.99%	23,028	34,040	11,012	68%	11%	204,233	204,233	-	100.00%	23,978	96%
Water and sewer	1,179	2,450	1,271	4.01%	1,886	4,900	3,014	38%	6%	29,426	29,426	-	100.00%	2,641	71%
Natural gas	5,259	3,113	(2,146)	14.08%	6,463	6,226	(237)	104%	17%	37,360	37,360	-	100.00%	8,621	75%
Phones	27,772	21,128	(6,644)	10.95%	40,725	42,256	1,531	96%	16%	253,542	253,542	-	100.00%	48,203	84%
Disposal services	2,072	1,935	(137)	8.92%	3,053	3,870	817	79%	13%	23,234	23,234	-	100.00%	4,417	69%
Professional contracts	95,860	78,797	(17,063)	10.14%	250,181	157,593	(92,588)	159%	26%	945,602	945,602	-	100.00%	268,774	93%
Gas, motor oil, lubricants	450	874	424	4.29%	473	1,749	1,276	27%	5%	10,500	10,500	-	100.00%	1,051	45%
Repair and maintenance - building	11,231	15,416	4,185	6.07%	13,227	30,832	17,605	43%	7%	185,000	185,000	-	100.00%	11,692	113%
Repair and maintenance - vehicles	120	1,791	1,671	0.56%	1,197	3,582	2,385	33%	6%	21,500	21,500	-	100.00%	2,348	51%
Repair and maintenance - office equip	9,361	13,179	3,818	5.92%	9,718	26,358	16,640	37%	6%	158,100	158,100	-	100.00%	18,533	52%
Repair and maintenance - computer	63,776	20,887	(42,889)	25.44%	63,776	41,774	(22,002)	153%	25%	250,650	250,650	-	100.00%	91,007	70%
Repair and maintenance - on-line computer	(911)	8,174	9,085	-0.93%	(911)	16,348	17,259	-6%	-1%	98,088	98,088	-	100.00%	-	
Repair and maintenance - other equipment	-	2,992	2,992	0.00%	-	5,984	5,984	0%	0%	35,900	35,900	-	100.00%	3,781	0%
Tuition reimbursement	-	-	-	0.00%	-	7,500	7,500	0%	0%	15,000	15,000	-	100.00%	-	
Travel & mileage	2,128	3,057	929	5.80%	2,186	6,114	3,928	36%	6%	36,687	36,687	-	100.00%	3,792	58%

In-house training	(575)	1,598	2,173	-3.00%	7,525	3,196	(4,329)	235%	39%	19,180	19,180	-	100.00%	6,694	112%
Meetings	15	633	618	0.20%	15	1,266	1,251	1%	0%	7,598	7,598	-	100.00%	293	5%
Out-of-house training & conferences	2,290	3,525	1,235	5.41%	2,335	7,050	4,715	33%	6%	42,300	42,300	-	100.00%	4,866	48%
Treasurer's fee	44,830	35,298	(9,532)	10.54%	47,314	36,999	(10,315)	128%	11%	425,281	425,281	-	100.00%	49,588	95%
Books	7,932	48,667	40,735	1.36%	37,367	97,334	59,967	38%	6%	584,000	584,000	-	100.00%	118,904	31%
Newspapers/Periodicals	12,789	4,333	(8,456)	24.59%	12,789	8,666	(4,123)	148%	25%	52,000	52,000	-	100.00%	14,603	88%
Ebooks	12,492	12,500	8	8.33%	12,492	25,000	12,508	50%	8%	150,000	150,000	-	100.00%	56,372	22%
Compact discs	3,009	3,750	741	6.69%	3,167	7,500	4,333	42%	7%	45,000	45,000	-	100.00%	5,290	60%
Software	44,524	23,871	(20,653)	15.54%	44,524	47,742	3,218	93%	16%	286,456	286,456	-	100.00%	61,425	72%
DVD/BluRay	12,624	14,583	1,959	7.21%	12,624	29,166	16,542	43%	7%	175,000	175,000	-	100.00%	38,135	33%
Other expense	-	20	20	0.00%	-	40	40	0%	0%	250	250	-	100.00%	-	-
Electronic resources	93,963	31,916	(62,047)	24.53%	93,963	63,832	(30,131)	147%	25%	383,000	383,000	-	100.00%	136,718	69%
Platform Fees	-	1,558	1,558	0.00%	-	3,116	3,116	0%	0%	18,700	18,700	-	0.00%	-	-
Insurance	-	5,152	5,152	0.00%	6,105	10,304	4,199	59%	10%	61,829	61,829	-	100.00%	26,647	23%
Equipment Rentals	-	84	84	0.00%	-	168	168	0%	0%	1,000	1,000	-	100.00%	-	0%
Lease/rental expense	4,130	4,130	-	8.33%	8,260	8,270	10	100%	17%	49,570	49,570	-	100.00%	-	-
<b>Total operating expenditures</b>	<b>1,263,996</b>	<b>1,271,757</b>	<b>7,761</b>	<b>8.28%</b>	<b>2,221,809</b>	<b>2,517,752</b>	<b>295,943</b>	<b>15%</b>	<b>15%</b>	<b>15,263,868</b>	<b>15,263,868</b>	<b>-</b>	<b>100.00%</b>	<b>2,484,101</b>	
<b>Capital outlay</b>															
Equipment/furniture >\$5k	-	40,000	40,000	0.00%	-	80,000	80,000	0%	0%	480,000	480,000	-	100.00%	2,500	-
New computers & other technology	-	6,281	6,281	0.00%	294	12,562	12,268	2%	0%	75,366	75,366	-	100.00%	-	-
Capital improvements															
Lincoln Park	-	416,667	416,667	0.00%	-	833,334	833,334	0%	0%	5,000,000	5,000,000	-	100.00%	-	-
Kersey Library	-	33,333	-	-	-	66,666	66,666	0%	0%	400,000	400,000	-	-	-	-
Riverside Library & Cultural Center	-	-	-	0.00%	-	-	-	0%	0%	-	-	-	0.00%	-	-
Other	-	2,250	2,250	0.00%	-	4,500	4,500	0%	0%	27,000	27,000	-	100.00%	14,490	-
<b>Total capital outlay</b>	<b>-</b>	<b>498,531</b>	<b>465,198</b>	<b>0.00%</b>	<b>294</b>	<b>997,062</b>	<b>996,768</b>	<b>0%</b>	<b>0%</b>	<b>5,982,366</b>	<b>5,982,366</b>	<b>-</b>	<b>100.00%</b>	<b>16,990</b>	
<b>Transfers out</b>															
Debt service lease 2006 & 2010	-	-	-	0.00%	-	-	-	0%	0%	1,117,525	1,117,525	-	100.00%	-	-
<b>Total transfers out</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>	<b>0%</b>	<b>1,117,525</b>	<b>1,117,525</b>	<b>-</b>	<b>100.00%</b>	<b>-</b>	
<b>Tax distribution</b>															
Tax distribution to member libraries	749,513	516,862	(232,651)	12.04%	788,219	541,771	(246,448)	13%	13%	6,227,241	6,227,241	-	100.00%	874,943	-
<b>Total tax distribution to member libraries</b>	<b>749,513</b>	<b>516,862</b>	<b>(232,651)</b>	<b>12.04%</b>	<b>788,219</b>	<b>541,771</b>	<b>(246,448)</b>	<b>13%</b>	<b>13%</b>	<b>6,227,241</b>	<b>6,227,241</b>	<b>-</b>	<b>100.00%</b>	<b>874,943</b>	
<b>Total expenditures</b>	<b>2,013,509</b>	<b>2,287,150</b>	<b>240,308</b>	<b>7.04%</b>	<b>3,010,322</b>	<b>4,056,585</b>	<b>1,046,263</b>	<b>11%</b>	<b>11%</b>	<b>28,591,000</b>	<b>28,591,000</b>	<b>-</b>	<b>100.00%</b>	<b>3,376,034</b>	
<b>EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES</b>	<b>1,134,573</b>	<b>81,048</b>	<b>1,020,192</b>		<b>535,861</b>	<b>(1,367,759)</b>	<b>1,903,620</b>			<b>-</b>	<b>-</b>	<b>-</b>		<b>332,318</b>	
<b>FUND BALANCE</b>															
Beginning Fund Balance (unaudited balance)	22,305,981				22,904,693					22,979,090	22,979,090				
Ending Fund Balance	23,440,554				23,440,554					22,979,090	22,979,090				