

**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 September 30, 2017
75.0%**

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 September YTD	2017 / 2016 Actual
REVENUES															
General property taxes	18,022	41,843	(23,821)	0.07%	26,944,761	26,858,349	86,412	100%	100%	26,950,000	26,930,379	19,621	100.07%	35,191,476	77%
Specific ownership taxes	206,738	116,667	90,071	14.77%	1,577,527	1,050,003	527,524	150%	113%	1,600,000	1,400,000	200,000	114.29%	1,539,383	102%
Earnings on investments	27,719	10,000	17,719	23.10%	197,990	90,000	107,990	220%	165%	220,000	120,000	100,000	183.33%	120,381	164%
Fines and fees	7,499	5,417	2,082	11.54%	68,992	48,749	20,243	142%	106%	75,000	65,000	10,000	115.38%	77,818	89%
Grant revenue	-	-	-	0.00%	65,621	65,621	-	100%	100%	65,621	65,621	-	100.00%	60,836	108%
Other income	424	834	(410)	4.24%	5,594	7,500	(1,906)	75%	56%	7,500	10,000	(2,500)	75.00%	(735)	-761%
Total revenues	260,402	174,761	85,641	0.91%	28,860,485	28,120,222	740,263	103%	101%	28,918,121	28,591,000	327,121	101.14%	36,989,159	
EXPENDITURES															
Salaries and wages	542,616	620,414	77,798	7.29%	5,070,008	5,583,710	513,702	91%	68%	7,444,953	7,444,953	-	100.00%	5,402,810	94%
Employee benefits	83,455	88,350	4,895	7.87%	720,955	795,147	74,192	91%	68%	1,060,191	1,060,191	-	100.00%	743,572	97%
Medical (Health, Dental, Vision) Insurance	93,669	110,182	16,513	7.08%	864,007	991,639	127,632	87%	65%	1,322,188	1,322,188	-	100.00%	790,413	109%
Workers' compensation	8,084	7,500	(584)	10.78%	50,906	67,500	16,594	75%	68%	59,906	75,000	15,094	79.87%	74,371	68%
Bank service charges	314	315	1	8.31%	2,492	2,835	343	88%	66%	3,780	3,780	-	100.00%	4,358	57%
Minor equipment/furniture <\$5k	3,459	4,827	1,368	5.92%	30,768	43,929	13,161	70%	53%	58,443	58,443	-	100.00%	26,138	118%
Janitorial supplies	2,740	4,083	1,343	5.59%	25,372	36,747	11,375	69%	52%	49,000	49,000	-	100.00%	34,189	74%
Operating supplies	7,581	12,189	4,608	5.17%	62,360	109,918	47,558	57%	43%	146,526	146,526	-	100.00%	91,412	68%
Bib processing supplies	10,043	19,511	9,468	4.29%	104,511	175,599	71,088	60%	45%	225,000	234,136	9,136	96.10%	106,705	98%
Postage	168	3,484	3,316	0.40%	16,473	31,356	14,883	53%	39%	41,857	41,857	-	100.00%	16,609	99%
Printing	563	1,501	938	3.11%	2,297	13,509	11,212	17%	13%	18,100	18,100	-	100.00%	7,636	30%
Memberships	300	1,484	1,184	1.68%	11,066	13,356	2,290	83%	62%	17,833	17,833	-	100.00%	11,403	97%
Public relations	6,704	9,243	2,539	6.05%	37,332	83,187	45,855	45%	34%	110,875	110,875	-	100.00%	67,666	55%
Programs	3,646	6,250	2,604	4.86%	44,491	56,250	11,759	79%	59%	75,000	75,000	-	100.00%	52,914	84%
Electric	18,735	17,021	(1,714)	9.17%	145,476	153,181	7,705	95%	71%	204,233	204,233	-	100.00%	147,988	98%
Water and sewer	5,635	2,453	(3,182)	19.15%	29,553	22,060	(7,493)	134%	100%	40,000	29,426	(10,574)	135.93%	23,467	126%
Natural gas	292	3,114	2,822	0.78%	16,308	28,013	11,705	58%	44%	37,360	37,360	-	100.00%	17,341	94%
Phones	13,477	21,129	7,652	5.32%	116,103	190,155	74,052	61%	46%	253,542	253,542	-	100.00%	161,081	72%
Disposal services	1,461	1,937	476	6.29%	17,140	17,421	281	98%	74%	23,234	23,234	-	100.00%	17,353	99%
Professional contracts	54,353	78,800	24,447	5.75%	751,029	709,185	(41,844)	106%	79%	1,050,000	945,602	(104,398)	111.04%	729,176	103%
Gas, motor oil, lubricants	-	875	875	0.00%	3,813	7,872	4,059	48%	36%	10,500	10,500	-	100.00%	4,031	95%
Repair and maintenance - building	17,536	15,416	(2,120)	9.48%	132,322	138,744	6,422	95%	72%	260,000	185,000	(75,000)	140.54%	147,380	90%
Repair and maintenance - vehicles	3,765	1,791	(1,974)	17.51%	10,962	16,119	5,157	68%	51%	21,500	21,500	-	100.00%	5,812	189%
Repair and maintenance - office equip	9,868	13,179	3,311	6.24%	82,810	118,611	35,801	70%	52%	158,100	158,100	-	100.00%	92,400	90%
Repair and maintenance - computer	21,968	20,888	(1,080)	8.76%	188,504	187,986	(518)	100%	75%	250,650	250,650	-	100.00%	177,481	106%
Repair and maintenance - on-line computer	-	8,174	8,174	0.00%	2,511	73,566	71,055	3%	3%	98,088	98,088	-	100.00%	9,206	27%
Repair and maintenance - other equipment	-	2,992	2,992	0.00%	8,978	26,926	17,948	33%	25%	35,900	35,900	-	100.00%	15,982	56%
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	1,880	3,061	1,181	5.12%	21,312	27,534	6,222	77%	58%	36,687	36,687	-	100.00%	26,733	80%
In-house training	200	1,598	1,398	1.04%	19,862	14,382	(5,480)	138%	104%	20,000	19,180	(820)	104.28%	87,997	23%

Meetings	935	635	(300)	12.31%	2,372	5,705	3,333	42%	31%	7,598	7,598	-	100.00%	1,660	143%
Out-of-house training & conferences	792	3,526	2,734	1.87%	16,269	31,730	15,461	51%	38%	43,300	42,300	(1,000)	102.36%	37,746	43%
Treasurer's fee	271	426	155	0.06%	403,029	424,855	21,826	95%	95%	425,281	425,281	-	100.00%	527,667	76%
Books	37,520	48,666	11,146	6.42%	322,223	438,002	115,779	74%	55%	584,000	584,000	-	100.00%	403,729	80%
Newspapers/Periodicals	192	4,333	4,141	0.37%	50,632	38,997	(11,635)	130%	97%	52,000	52,000	-	100.00%	49,347	103%
Ebooks	7,125	12,500	5,375	4.75%	90,548	112,500	21,952	80%	60%	150,000	150,000	-	100.00%	153,915	59%
Compact discs	2,496	3,750	1,254	5.55%	24,241	33,750	9,509	72%	54%	45,000	45,000	-	100.00%	30,983	78%
Software	39,980	23,871	(16,109)	13.96%	176,647	214,839	38,192	82%	62%	286,456	286,456	-	100.00%	128,629	137%
DVD/BluRay	9,210	14,583	5,373	5.26%	83,925	131,247	47,322	64%	48%	175,000	175,000	-	100.00%	139,340	60%
Other expense	219	21	(198)	87.60%	219	187	(32)	117%	88%	250	250	-	100.00%	10	2190%
Electronic resources	-	31,917	31,917	0.00%	203,223	287,249	84,026	71%	53%	383,000	383,000	-	100.00%	242,504	84%
Platform Fees	-	1,558	1,558	0.00%	6,712	14,022	7,310	48%	36%	18,700	18,700	-	0.00%	12,707	53%
Insurance	-	5,152	5,152	0.00%	55,456	46,371	(9,085)	120%	90%	59,835	61,829	1,994	96.77%	59,764	93%
Equipment Rentals	-	84	84	0.00%	-	756	756	0%	0%	1,000	1,000	-	100.00%	-	0%
Lease/rental expense	4,130	4,130	-	8.33%	37,170	37,180	10	100%	75%	49,570	49,570	-	100.00%	-	0%
Total operating expenditures	1,015,382	1,236,913	221,531	6.65%	10,095,006	11,568,827	1,473,821	87%	66%	15,447,055	15,263,868	(183,187)	101.20%	10,891,677	
Capital outlay															
Equipment/furniture >\$5k	-	40,000	40,000	0.00%	-	360,000	360,000	0%	0%	250,000	480,000	230,000	52.08%	9,408	
New computers & other technology	2,235	6,280	4,045	2.97%	25,262	56,526	31,264	45%	34%	75,366	75,366	-	100.00%	227,743	
Capital improvements															
Lincoln Park	-	416,667	416,667	0.00%	-	3,750,000	3,750,000	0%	0%	-	5,000,000	5,000,000	0.00%	112,496	
Kersey Library	-	33,333	-	-	-	300,000	300,000	0%	0%	-	400,000	400,000	-	-	
Riverside Library & Cultural Center	-	-	-	0.00%	-	-	-	0%	0%	-	-	-	0.00%	-	
Other	-	2,250	2,250	0.00%	9,600	20,250	10,650	47%	36%	27,000	27,000	-	100.00%	52,252	
Total capital outlay	2,235	498,530	462,962	0.04%	34,862	4,486,776	4,451,914	1%	1%	352,366	5,982,366	5,630,000	5.89%	401,899	
Transfers out															
Debt service lease 2006 & 2010	1,500	-	(1,500)	0.13%	46,743	48,763	2,020	96%	4%	1,117,525	1,117,525	-	100.00%	240,773	
Total transfers out	1,500	-	(1,500)	0.13%	46,743	48,763	2,020	96%	4%	1,117,525	1,117,525	-	100.00%	240,773	
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	1,019,117	1,735,443	682,993	3.56%	16,403,852	22,331,607	5,927,755	73%	57%	23,144,187	28,591,000	5,446,813	80.95%	20,972,852	
EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES	(758,715)	(1,560,682)	768,634		12,456,633	5,788,615	6,668,018			5,773,934	-	5,773,934		16,016,307	
FUND BALANCE															
Beginning Fund Balance (audited balance)	36,114,624				22,899,276					22,899,276	22,979,090			19,742,671	
Ending Fund Balance	35,355,909				35,355,909					28,673,210	22,979,090			35,758,978	