

**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 October 31, 2017  
83.3%**

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 October YTD	2017 / 2016 Actual
<b>REVENUES</b>															
General property taxes	45,895	41,843	4,052	0.17%	26,990,656	26,900,192	90,464	100%	100%	27,000,000	26,930,379	69,621	100.26%	35,242,211	77%
Specific ownership taxes	221,997	116,667	105,330	15.86%	1,799,524	1,166,670	632,854	154%	129%	1,800,000	1,400,000	400,000	128.57%	1,711,210	105%
Earnings on investments	42,650	10,000	32,650	35.54%	240,640	100,000	140,640	241%	201%	250,000	120,000	130,000	208.33%	137,687	175%
Fines and fees	8,181	5,417	2,764	12.59%	77,173	54,166	23,007	142%	119%	80,000	65,000	15,000	123.08%	85,251	91%
Grant revenue	-	-	-	0.00%	65,621	65,621	-	100%	100%	65,621	65,621	-	100.00%	60,836	108%
Other income	569	833	(264)	5.69%	6,163	8,333	(2,170)	74%	62%	7,000	10,000	(3,000)	70.00%	(942)	-654%
<b>Total revenues</b>	<b>319,292</b>	<b>174,760</b>	<b>144,532</b>	<b>1.12%</b>	<b>29,179,777</b>	<b>28,294,982</b>	<b>884,795</b>	<b>103%</b>	<b>102%</b>	<b>29,202,621</b>	<b>28,591,000</b>	<b>611,621</b>	<b>102.14%</b>	<b>37,236,253</b>	
<b>EXPENDITURES</b>															
Salaries and wages	592,208	620,413	28,205	7.95%	5,662,216	6,204,123	541,907	91%	76%	7,444,953	7,444,953	-	100.00%	5,939,732	95%
Employee benefits	73,989	88,350	14,361	6.98%	794,944	883,497	88,553	90%	75%	1,060,191	1,060,191	-	100.00%	815,481	97%
Medical (Health, Dental, Vision) Insurance	107,537	110,182	2,645	8.13%	971,544	1,101,821	130,277	88%	73%	1,322,188	1,322,188	-	100.00%	883,808	110%
Workers' compensation	-	7,500	7,500	0.00%	50,906	75,000	24,094	68%	68%	59,906	75,000	15,094	79.87%	74,371	68%
Bank service charges	278	315	37	7.35%	2,770	3,150	380	88%	73%	3,780	3,780	-	100.00%	4,837	57%
Minor equipment/furniture <\$5k	-	4,827	4,827	0.00%	30,768	48,756	17,988	63%	53%	58,443	58,443	-	100.00%	25,067	123%
Janitorial supplies	1,895	4,083	2,188	3.87%	27,267	40,830	13,563	67%	56%	49,000	49,000	-	100.00%	35,951	76%
Operating supplies	7,441	12,189	4,748	5.08%	69,801	122,107	52,306	57%	48%	146,526	146,526	-	100.00%	96,493	72%
Bib processing supplies	10,269	19,511	9,242	4.39%	114,780	195,110	80,330	59%	49%	225,000	234,136	9,136	96.10%	118,485	97%
Postage	4,840	3,484	(1,356)	11.56%	21,313	34,840	13,527	61%	51%	41,857	41,857	-	100.00%	21,601	99%
Printing	455	1,501	1,046	2.51%	2,752	15,010	12,258	18%	15%	18,100	18,100	-	100.00%	9,033	30%
Memberships	1,320	1,484	164	7.40%	12,386	14,840	2,454	83%	69%	17,833	17,833	-	100.00%	12,268	101%
Public relations	4,627	9,243	4,616	4.17%	41,959	92,430	50,471	45%	38%	110,875	110,875	-	100.00%	73,912	57%
Programs	11,772	6,250	(5,522)	15.70%	56,263	62,500	6,237	90%	75%	75,000	75,000	-	100.00%	56,432	100%
Electric	20,246	17,021	(3,225)	9.91%	165,722	170,202	4,480	97%	81%	204,233	204,233	-	100.00%	172,626	96%
Water and sewer	5,497	2,453	(3,044)	18.68%	35,050	24,513	(10,537)	143%	119%	42,000	29,426	(12,574)	142.73%	27,914	126%
Natural gas	445	3,114	2,669	1.19%	16,753	31,127	14,374	54%	45%	37,360	37,360	-	100.00%	18,216	92%
Phones	28,951	21,129	(7,822)	11.42%	145,054	211,284	66,230	69%	57%	253,542	253,542	-	100.00%	171,203	85%
Disposal services	2,165	1,937	(228)	9.32%	19,305	19,358	53	100%	83%	23,234	23,234	-	100.00%	19,389	100%
Professional contracts	60,065	78,802	18,737	6.35%	811,094	787,987	(23,107)	103%	86%	1,050,000	945,602	(104,398)	111.04%	804,176	101%
Gas, motor oil, lubricants	1,086	875	(211)	10.34%	4,899	8,747	3,848	56%	47%	10,500	10,500	-	100.00%	4,546	108%
Repair and maintenance - building	14,284	15,416	1,132	7.72%	146,606	154,160	7,554	95%	79%	260,000	185,000	(75,000)	140.54%	168,633	87%
Repair and maintenance - vehicles	95	1,791	1,696	0.44%	11,057	17,910	6,853	62%	51%	21,500	21,500	-	100.00%	7,683	144%
Repair and maintenance - office equip	13,417	13,179	(238)	8.49%	96,227	131,790	35,563	73%	61%	158,100	158,100	-	100.00%	103,396	93%
Repair and maintenance - computer	11,211	20,888	9,677	4.47%	199,715	208,874	9,159	96%	80%	250,650	250,650	-	100.00%	191,022	105%
Repair and maintenance - on-line computer	76,122	8,174	(67,948)	77.61%	78,633	81,740	3,107	96%	80%	98,088	98,088	-	100.00%	9,206	854%
Repair and maintenance - other equipment	2,646	2,992	346	7.37%	11,624	29,918	18,294	39%	32%	35,900	35,900	-	100.00%	15,982	73%
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	2,918	3,062	144	7.95%	24,230	30,596	6,366	79%	66%	36,687	36,687	-	100.00%	29,299	83%
In-house training	20	1,598	1,578	0.10%	19,882	15,980	(3,902)	124%	104%	20,000	19,180	(820)	104.28%	100,627	20%

Meetings	1,085	635	(450)	14.28%	3,457	6,340	2,883	55%	45%	7,598	7,598	-	100.00%	1,922	180%
Out-of-house training & conferences	577	3,526	2,949	1.36%	16,846	35,256	18,410	48%	40%	43,300	42,300	(1,000)	102.36%	41,401	41%
Treasurer's fee	688	426	(262)	0.16%	403,717	425,281	21,564	95%	95%	425,281	425,281	-	100.00%	528,429	76%
Books	35,185	48,666	13,481	6.02%	357,408	486,668	129,260	73%	61%	584,000	584,000	-	100.00%	449,789	79%
Newspapers/Periodicals	426	4,333	3,907	0.82%	51,058	43,330	(7,728)	118%	98%	52,000	52,000	-	100.00%	49,649	103%
Ebooks	8,025	12,500	4,475	5.35%	98,573	125,000	26,427	79%	66%	150,000	150,000	-	100.00%	168,980	58%
Compact discs	2,563	3,750	1,187	5.70%	26,804	37,500	10,696	71%	60%	45,000	45,000	-	100.00%	33,780	79%
Software	14,346	23,871	9,525	5.01%	190,993	238,710	47,717	80%	67%	286,456	286,456	-	100.00%	135,158	141%
DVD/BluRay	10,657	14,583	3,926	6.09%	94,582	145,830	51,248	65%	54%	175,000	175,000	-	100.00%	160,562	59%
Other expense	-	21	21	0.00%	219	208	(11)	105%	88%	250	250	-	100.00%	10	2190%
Electronic resources	13,491	31,917	18,426	3.52%	216,714	319,166	102,452	68%	57%	383,000	383,000	-	100.00%	243,525	89%
Platform Fees	-	1,558	1,558	0.00%	6,712	15,580	8,868	43%	36%	18,700	18,700	-	0.00%	12,707	53%
Insurance	-	5,152	5,152	0.00%	55,456	51,523	(3,933)	108%	90%	59,835	61,829	1,994	96.77%	59,764	93%
Equipment Rentals	-	84	84	0.00%	-	840	840	0%	0%	1,000	1,000	-	100.00%	-	0%
Lease/rental expense	4,130	4,130	-	8.33%	41,300	41,310	10	100%	83%	49,570	49,570	-	-	-	-
<b>Total operating expenditures</b>	<b>1,146,972</b>	<b>1,236,915</b>	<b>89,943</b>	<b>7.51%</b>	<b>11,241,978</b>	<b>12,805,742</b>	<b>1,563,764</b>	<b>88%</b>	<b>74%</b>	<b>15,449,055</b>	<b>15,263,868</b>	<b>(185,187)</b>	<b>101.21%</b>	<b>11,907,117</b>	
<b>Capital outlay</b>															
Equipment/furniture >\$5k	-	40,000	40,000	0.00%	-	400,000	400,000	0%	0%	250,000	480,000	230,000	52.08%	18,268	
New computers & other technology	31,767	6,280	(25,487)	42.15%	57,029	62,806	5,777	91%	76%	75,366	75,366	-	100.00%	232,603	
Capital improvements															
Lincoln Park	-	416,667	416,667	0.00%	-	4,166,667	4,166,667	0%	0%	-	5,000,000	5,000,000	0.00%	116,701	
Kersey Library	-	33,333	-	-	-	333,333	333,333	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	22,500	12,900	43%	36%	27,000	27,000	-	100.00%	65,225	
<b>Total capital outlay</b>	<b>31,767</b>	<b>498,530</b>	<b>433,430</b>	<b>0.53%</b>	<b>66,629</b>	<b>4,985,306</b>	<b>4,918,677</b>	<b>1%</b>	<b>1%</b>	<b>352,366</b>	<b>5,982,366</b>	<b>5,630,000</b>	<b>5.89%</b>	<b>432,797</b>	
<b>Transfers out</b>															
Debt service lease 2006 & 2010	-	-	-	0.00%	46,743	48,763	2,020	96%	4%	1,117,525	1,117,525	-	100.00%	240,773	
<b>Total transfers out</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>	<b>46,743</b>	<b>48,763</b>	<b>2,020</b>	<b>96%</b>	<b>4%</b>	<b>1,117,525</b>	<b>1,117,525</b>	<b>-</b>	<b>100.00%</b>	<b>240,773</b>	
<b>Tax distribution</b>															
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	
<b>Total tax distribution to member libraries</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>	<b>6,227,241</b>	<b>6,227,241</b>	<b>-</b>	<b>100%</b>	<b>100%</b>	<b>6,227,241</b>	<b>6,227,241</b>	<b>-</b>	<b>100.00%</b>	<b>9,438,503</b>	
<b>Total expenditures</b>	<b>1,178,739</b>	<b>1,735,445</b>	<b>523,373</b>	<b>4.12%</b>	<b>17,582,591</b>	<b>24,067,052</b>	<b>6,484,461</b>	<b>73%</b>	<b>61%</b>	<b>23,146,187</b>	<b>28,591,000</b>	<b>5,444,813</b>	<b>80.96%</b>	<b>22,019,190</b>	
EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES	(859,447)	(1,560,685)	667,905		11,597,186	4,227,930	7,369,256			6,056,434	-	6,056,434		15,217,063	
FUND BALANCE															
Beginning Fund Balance (audited balance)	35,355,909				22,899,276					22,899,276	22,979,090			19,742,671	
Ending Fund Balance	34,496,462				34,496,462					28,955,710	22,979,090			34,959,734	