

**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, 2017
100.0%**

prepared January 12, 2018

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 December YTD	2017 / 2016 Actual
REVENUES															
General property taxes	(29,334)	15,093	(44,427)	-0.11%	26,961,849	26,930,379	31,470	100%	100%	26,961,849	26,930,379	31,470	100.12%	35,238,427	77%
Specific ownership taxes	149,187	116,663	32,524	10.66%	2,125,055	1,400,000	725,055	152%	152%	2,125,055	1,400,000	725,055	151.79%	2,223,820	96%
Earnings on investments	44,984	10,000	34,984	37.49%	320,386	120,000	200,386	267%	267%	320,386	120,000	200,386	266.99%	209,436	153%
Fines and fees	5,585	5,417	168	8.59%	89,100	65,000	24,100	137%	137%	89,100	65,000	24,100	137.08%	101,381	88%
Grant revenue	-	-	-	0.00%	65,621	65,621	-	100%	100%	65,621	65,621	-	100.00%	60,836	108%
Other income	561	834	(273)	5.61%	8,963	10,000	(1,037)	90%	90%	8,963	10,000	(1,037)	89.63%	8,673	103%
Total revenues	170,983	148,007	22,976	0.60%	29,570,974	28,591,000	979,974	103%	103%	29,570,974	28,591,000	979,974	103.43%	37,842,573	
EXPENDITURES															
Salaries and wages	650,800	620,416	(30,384)	8.74%	6,924,375	7,444,953	520,578	93%	93%	6,924,375	7,444,953	520,578	93.01%	7,134,188	97%
Employee benefits	79,343	88,344	9,001	7.48%	954,918	1,060,191	105,273	90%	90%	954,918	1,060,191	105,273	90.07%	973,100	98%
Medical (Health, Dental, Vision) Insurance	107,780	110,185	2,405	8.15%	1,188,538	1,322,188	133,650	90%	90%	1,188,538	1,322,188	133,650	89.89%	964,425	123%
Workers' compensation	8,580	-	(8,580)	11.44%	59,486	75,000	15,514	79%	79%	59,486	75,000	15,514	79.31%	82,458	72%
Bank service charges	314	315	1	8.31%	3,357	3,780	423	89%	89%	3,357	3,780	423	88.81%	5,762	58%
Minor equipment/furniture <\$5k	2,580	4,861	2,281	4.41%	40,088	58,443	18,355	69%	69%	40,088	58,443	18,355	68.59%	82,048	49%
Janitorial supplies	2,654	4,085	1,431	5.42%	36,563	49,000	12,437	75%	75%	36,563	49,000	12,437	74.62%	44,461	82%
Operating supplies	25,319	12,216	(13,103)	17.28%	107,831	146,526	38,695	74%	74%	107,831	146,526	38,695	73.59%	128,448	84%
Bib processing supplies	13,809	19,513	5,704	5.90%	141,120	234,136	93,016	60%	60%	141,120	234,136	93,016	60.27%	153,894	92%
Postage	131	3,528	3,397	0.31%	21,694	41,857	20,163	52%	52%	21,694	41,857	20,163	51.83%	38,437	56%
Printing	882	1,545	663	4.87%	6,830	18,100	11,270	38%	38%	6,830	18,100	11,270	37.73%	9,198	74%
Memberships	574	1,505	931	3.22%	12,796	17,833	5,037	72%	72%	12,796	17,833	5,037	71.75%	14,493	88%
Public relations	10,554	9,222	(1,332)	9.52%	54,242	110,875	56,633	49%	49%	54,242	110,875	56,633	48.92%	102,831	53%
Programs	7,522	6,250	(1,272)	10.03%	67,837	75,000	7,163	90%	90%	67,837	75,000	7,163	90.45%	63,658	107%
Electric	13,754	17,015	3,261	6.73%	199,539	204,233	4,694	98%	98%	199,539	204,233	4,694	97.70%	211,205	94%
Water and sewer	1,649	2,460	811	5.60%	40,372	29,426	(10,946)	137%	137%	40,372	29,426	(10,946)	137.20%	33,944	119%
Natural gas	2,913	3,117	204	7.80%	22,945	37,360	14,415	61%	61%	22,945	37,360	14,415	61.42%	25,781	89%
Phones	32,683	21,129	(11,554)	12.89%	163,015	253,542	90,527	64%	64%	163,015	253,542	90,527	64.30%	220,631	74%
Disposal services	1,684	1,937	253	7.25%	25,233	23,234	(1,999)	109%	109%	25,233	23,234	(1,999)	108.60%	23,859	106%
Professional contracts	56,775	78,810	22,035	6.00%	937,832	945,602	7,770	99%	99%	937,832	945,602	7,770	99.18%	1,022,861	92%
Gas, motor oil, lubricants	1,116	877	(239)	10.63%	6,670	10,500	3,830	64%	64%	6,670	10,500	3,830	63.52%	6,435	104%
Repair and maintenance - building	12,434	15,420	2,986	6.72%	174,510	185,000	10,490	94%	94%	174,510	185,000	10,490	94.33%	222,682	78%
Repair and maintenance - vehicles	1,811	1,795	(16)	8.42%	13,219	21,500	8,281	61%	61%	13,219	21,500	8,281	61.48%	9,047	146%
Repair and maintenance - office equip	12,085	13,155	1,070	7.64%	120,812	158,100	37,288	76%	76%	120,812	158,100	37,288	76.41%	134,772	90%
Repair and maintenance - computer	31,173	20,888	(10,285)	12.44%	252,611	250,650	(1,961)	101%	101%	252,611	250,650	(1,961)	100.78%	371,689	68%
Repair and maintenance - on-line computer	7,910	8,174	264	8.06%	86,943	98,088	11,145	89%	89%	86,943	98,088	11,145	88.64%	93,159	93%
Repair and maintenance - other equipment	120	2,990	2,870	0.33%	11,744	35,900	24,156	33%	33%	11,744	35,900	24,156	32.71%	23,652	50%
Tuition reimbursement	11,847	-	(11,847)	78.98%	44,466	15,000	(29,466)	296%	296%	44,466	15,000	(29,466)	296.44%	15,079	295%
Travel & mileage	1,516	3,042	1,526	4.13%	27,764	36,687	8,923	76%	76%	27,764	36,687	8,923	75.68%	37,488	74%
In-house training	-	1,600	1,600	0.00%	19,957	19,180	(777)	104%	104%	19,957	19,180	(777)	104.05%	132,480	15%

Meetings	279	633	354	3.67%	3,887	7,598	3,711	51%	51%	3,887	7,598	3,711	51.16%	3,447	113%
Out-of-house training & conferences	75	3,522	3,447	0.18%	20,954	42,300	21,346	50%	50%	20,954	42,300	21,346	49.54%	50,391	42%
Treasurer's fee	(232)	-	232	-0.05%	403,494	425,281	21,787	95%	95%	403,494	425,281	21,787	94.88%	528,468	76%
Books	68,616	48,666	(19,950)	11.75%	486,138	584,000	97,862	83%	83%	486,138	584,000	97,862	83.24%	678,902	72%
Newspapers/Periodicals	520	4,335	3,815	1.00%	51,717	52,000	283	99%	99%	51,717	52,000	283	99.46%	50,370	103%
Ebooks	15,640	12,500	(3,140)	10.43%	132,170	150,000	17,830	88%	88%	132,170	150,000		88.11%	188,453	70%
Compact discs	3,682	3,750	68	8.18%	32,972	45,000	12,028	73%	73%	32,972	45,000	12,028	73.27%	43,862	75%
Software	34,932	23,873	(11,059)	12.19%	231,454	286,456	55,002	81%	81%	231,454	286,456	55,002	80.80%	210,715	110%
DVD/BluRay	8,142	14,585	6,443	4.65%	112,192	175,000	62,808	64%	64%	112,192	175,000	62,808	64.11%	207,993	54%
Other expense	51	21	(30)	20.40%	327	250	(77)	131%	131%	327	250	(77)	130.80%	45	727%
Electronic resources	58,802	31,917	(26,885)	15.35%	367,429	383,000	15,571	96%	96%	367,429	383,000	15,571	95.93%	445,918	82%
Platform Fees	-	1,560	1,560	0.00%	6,712	18,700	11,988	36%	36%	6,712	18,700	11,988	0.00%	36,707	18%
Insurance	-	5,153	5,153	0.00%	59,806	61,829	2,023	97%	97%	59,806	61,829	2,023	96.73%	59,537	100%
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	-	8.33%	49,560	49,570	10	100%	100%	49,560	49,570				
Total operating expenditures	1,294,949	1,229,119	(65,830)	8.48%	13,726,119	15,263,868	1,537,749	90%	90%	13,726,119	15,263,868	1,519,909	89.93%	14,886,973	
Capital outlay															
Equipment/furniture >\$5k	-	40,000	40,000	0.00%	-	480,000	480,000	0%	0%	-	480,000	480,000	0.00%	33,768	
New computers & other technology	17,378	6,280	(11,098)	23.06%	75,977	75,366	(611)	101%	101%	75,977	75,366	(611)	100.81%	253,814	
Capital improvements															
Lincoln Park	-	416,666	416,666	0.00%	-	5,000,000	5,000,000	0%	0%	-	5,000,000	5,000,000	0.00%	124,961	
Kersey Library	-	33,334	-	-	-	400,000	400,000	0%	0%	-	400,000	400,000	-	-	
Riverside Library & Cultural Center	-	-	-	0.00%	-	-	-	0%	0%	-	-	-	0.00%	-	
Other	-	2,250	2,250	0.00%	17,980	27,000	9,020	67%	67%	17,980	27,000	9,020	66.59%	80,663	
Total capital outlay	17,378	498,530	447,818	0.29%	93,957	5,982,366	5,888,409	2%	2%	93,957	5,982,366	5,888,409	1.57%	493,206	
Transfers out															
Debt service lease 2006 & 2010	-	-	-	0.00%	1,104,216	1,117,525	13,309	99%	99%	1,104,216	1,117,525	13,309	98.81%	9,867,286	
Total transfers out	-	-	-	0.00%	1,104,216	1,117,525	13,309	99%	99%	1,104,216	1,117,525	13,309	98.81%	9,867,286	
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	1,312,327	1,727,649	381,988	4.59%	21,151,533	28,591,000	7,439,467	74%	74%	21,151,533	28,591,000	7,421,627	73.98%	34,685,968	
EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES	(1,141,344)	(1,579,642)	404,964		8,419,441	-	8,419,441			8,419,441	-	8,419,441		3,156,605	
FUND BALANCE															
Beginning Fund Balance (audited balance)	32,460,061				22,899,276					22,899,276	22,979,090			19,742,671	
Ending Fund Balance	31,318,717				31,318,717					31,318,717	22,979,090			22,899,276	