

**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 January 31, 2018
8.3%
prepared February 13, 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	2017 January YTD	2018 / 2017 Actual
REVENUES															
General property taxes	269,473	109,561	159,912	0.98%	269,473	109,561	159,912	246%	1%	27,390,297	27,390,297	-	100.00%	165,199	163%
Specific ownership taxes	168,022	116,667	51,355	12.00%	168,022	116,667	51,355	144%	12%	1,400,000	1,400,000	-	100.00%	144,017	117%
Earnings on investments	28,856	12,500	16,356	19.24%	28,856	12,500	16,356	231%	19%	150,000	150,000	-	100.00%	13,901	208%
Fines and fees	8,953	5,417	3,536	13.77%	8,953	5,417	3,536	165%	14%	65,000	65,000	-	100.00%	8,323	108%
Grant revenue	62,302	62,302	-	100.00%	62,302	62,302	-	100%	100%	62,302	62,302	-	100.00%	65,621	95%
Other income	50	667	(617)	0.63%	50	667	(617)	7%	1%	8,000	8,000	-	100.00%	1,040	5%
Total revenues	537,656	307,114	230,542	1.85%	537,656	307,114	230,542	175%	2%	29,075,599	29,075,599	-	100.00%	398,101	
EXPENDITURES															
Salaries and wages	561,815	640,884	79,069	7.31%	561,815	640,884	79,069	88%	7%	7,690,636	7,690,636	-	100.00%	555,510	101%
Employee benefits	91,790	100,937	9,147	7.58%	91,790	100,937	9,147	91%	8%	1,211,275	1,211,275	-	100.00%	78,983	116%
Medical (Health, Dental, Vision) Insurance	72,691	123,368	50,677	4.91%	72,691	123,368	50,677	59%	5%	1,480,448	1,480,448	-	100.00%	78,861	92%
Workers' compensation	-	6,667	6,667	0.00%	-	6,667	6,667	0%	0%	80,000	80,000	-	100.00%	-	#DIV/0!
Bank service charges	331	315	(16)	8.76%	331	315	(16)	105%	9%	3,780	3,780	-	100.00%	341	97%
Minor equipment/furniture <\$5k	-	6,320	6,320	0.00%	-	6,320	6,320	0%	0%	67,891	67,891	-	100.00%	1,112	0%
Janitorial supplies	3,268	4,083	815	6.67%	3,268	4,083	815	80%	7%	49,000	49,000	-	100.00%	2,215	148%
Operating supplies	5,007	11,636	6,629	3.58%	5,007	11,636	6,629	43%	4%	139,693	139,693	-	100.00%	1,977	253%
Bib processing supplies	-	17,136	17,136	0.00%	-	17,136	17,136	0%	0%	205,636	205,636	-	100.00%	1,338	0%
Postage	42	3,107	3,065	0.11%	42	3,107	3,065	1%	0%	37,382	37,382	-	100.00%	171	25%
Printing	-	1,732	1,732	0.00%	-	1,732	1,732	0%	0%	20,800	20,800	-	100.00%	-	#DIV/0!
Memberships	1,095	1,467	372	6.16%	1,095	1,467	372	75%	6%	17,764	17,764	-	100.00%	966	113%
Public relations	297	7,549	7,252	0.33%	297	7,549	7,252	4%	0%	90,600	90,600	-	100.00%	1,244	24%
Programs	-	6,250	6,250	0.00%	-	6,250	6,250	0%	0%	75,000	75,000	-	100.00%	175	0%
Electric	10,175	17,761	7,586	4.77%	10,175	17,761	7,586	57%	5%	213,152	213,152	-	100.00%	10,786	94%
Water and sewer	610	2,533	1,923	2.00%	610	2,533	1,923	24%	2%	30,437	30,437	-	100.00%	707	86%
Natural gas	2,600	3,201	601	6.76%	2,600	3,201	601	81%	7%	38,454	38,454	-	100.00%	1,204	216%
Phones	17,653	18,600	947	7.91%	17,653	18,600	947	95%	8%	223,211	223,211	-	100.00%	12,953	136%
Disposal services	1,154	2,036	882	4.71%	1,154	2,036	882	57%	5%	24,488	24,488	-	100.00%	981	118%
Professional contracts	48,383	96,071	47,688	4.20%	48,383	96,071	47,688	50%	4%	1,152,890	1,152,890	-	100.00%	154,321	31%
Gas, motor oil, lubricants	602	1,541	939	3.25%	602	1,541	939	39%	3%	18,500	18,500	-	100.00%	23	2617%
Repair and maintenance - building	10,019	18,264	8,245	4.57%	10,019	18,264	8,245	55%	5%	219,172	219,172	-	100.00%	1,996	502%
Repair and maintenance - vehicles	-	3,041	3,041	0.00%	-	3,041	3,041	0%	0%	36,500	36,500	-	100.00%	1,077	0%
Repair and maintenance - office equip	-	12,469	12,469	0.00%	-	12,469	12,469	0%	0%	149,677	149,677	-	100.00%	357	0%
Repair and maintenance - computer	1,065	23,010	21,945	0.39%	1,065	23,010	21,945	5%	0%	276,125	276,125	-	100.00%	-	#DIV/0!
Repair and maintenance - on-line computer	-	14,741	14,741	0.00%	-	14,741	14,741	0%	0%	176,895	176,895	-	100.00%	-	#DIV/0!
Repair and maintenance - other equipment	-	2,341	2,341	0.00%	-	2,341	2,341	0%	0%	28,100	28,100	-	100.00%	-	#DIV/0!
Tuition reimbursement	-	12,500	12,500	0.00%	-	12,500	12,500	0%	0%	25,000	25,000	-	100.00%	-	#DIV/0!
Travel & mileage	470	3,441	2,971	1.14%	470	3,441	2,971	14%	1%	41,378	41,378	-	100.00%	58	810%
In-house training	2,100	3,016	916	5.80%	2,100	3,016	916	70%	6%	36,200	36,200	-	100.00%	8,100	26%

Meetings	-	643	643	0.00%	-	643	643	0%	0%	7,783	7,783	-	100.00%	-	#DIV/0!
Out-of-house training & conferences	1,894	2,857	963	5.52%	1,894	2,857	963	66%	6%	34,300	34,300	-	100.00%	45	4209%
Treasurer's fee	4,048	1,735	(2,313)	0.93%	4,048	1,735	(2,313)	233%	1%	433,787	433,787	-	100.00%	2,484	163%
Books	2,816	49,833	47,017	0.47%	2,816	49,833	47,017	6%	0%	598,000	598,000	-	100.00%	29,435	10%
Newspapers/Periodicals	-	3,875	3,875	0.00%	-	3,875	3,875	0%	0%	46,500	46,500	-	100.00%	-	#DIV/0!
Ebooks	-	8,333	8,333	0.00%	-	8,333	8,333	0%	0%	100,000	100,000	-	100.00%	-	#DIV/0!
Compact discs	-	3,750	3,750	0.00%	-	3,750	3,750	0%	0%	45,000	45,000	-	100.00%	158	0%
Software	3,607	22,323	18,716	1.35%	3,607	22,323	18,716	16%	1%	267,887	267,887	-	100.00%	-	#DIV/0!
DVD/BluRay	-	14,583	14,583	0.00%	-	14,583	14,583	0%	0%	175,000	175,000	-	100.00%	-	#DIV/0!
Other expense	-	146	146	0.00%	-	146	146	0%	0%	1,750	1,750	-	100.00%	-	#DIV/0!
Electronic resources	111,513	40,333	(71,180)	23.04%	111,513	40,333	(71,180)	276%	23%	484,000	484,000	-	100.00%	-	#DIV/0!
Platform Fees	-	1,571	1,571	0.00%	-	1,571	1,571	0%	0%	18,850	18,850	-	0.00%	-	#DIV/0!
Insurance	15,887	5,833	(10,054)	22.70%	15,887	5,833	(10,054)	272%	23%	70,000	70,000	-	100.00%	6,105	260%
Equipment Rentals	-	84	84	0.00%	-	84	84	0%	0%	1,000	1,000	-	100.00%	-	0%
Lease/rental expense	4,130	4,140	10	8.33%	4,130	4,140	10	100%	8%	49,570	49,570	-	100.00%	4,130	
Total operating expenditures	975,062	1,326,056	350,994	6.02%	975,062	1,326,056	350,994	74%	6%	16,193,511	16,193,511	-	100.00%	957,813	
Capital outlay															
Equipment/furniture >\$5k	-	66,666	66,666	0.00%	-	66,666	66,666	0%	0%	800,000	800,000	-	100.00%	-	
New computers & other technology	143,205	15,833	(127,372)	75.37%	143,205	15,833	(127,372)	904%	75%	190,000	190,000	-	100.00%	294	
Capital improvements	-				-										
Lincoln Park	-	166,667	166,667	0.00%	-	166,667	166,667	0%	0%	2,000,000	2,000,000	-	100.00%	-	
Kersey Library	-	33,333	33,333	0.00%	-	33,333	33,333	0%	0%	400,000	400,000	-	100.00%	-	
Riverside Library & Cultural Center	-	-	-	0.00%	-	-	-	0%	0%	-	-	-	0.00%	-	
Other	-	431,446	431,446	0.00%	-	431,446	431,446	0%	0%	5,177,350	5,177,350	-	100.00%	-	
Total capital outlay	143,205	713,945	570,740	1.67%	143,205	713,945	570,740	20%	2%	8,567,350	8,567,350	-	100.00%	294	
Transfers out															
Debt service lease 2006 & 2010	-	7,000	7,000	0.00%	-	7,000	7,000	0%	0%	1,115,750	1,115,750	-	100.00%	-	
Total transfers out	-	7,000	7,000	0.00%	-	7,000	7,000	0%	0%	1,115,750	1,115,750	-	100.00%	-	
Tax distribution															
Tax distribution to member libraries	49,062	24,333	(24,729)	0.81%	49,062	24,333	(24,729)	202%	1%	6,083,007	6,083,007	-	100.00%	38,706	
Total tax distribution to member libraries	49,062	24,333	(24,729)	0.81%	49,062	24,333	(24,729)	202%	1%	6,083,007	6,083,007	-	100.00%	38,706	
Total expenditures	1,167,329	2,071,334	904,005	3.65%	1,167,329	2,071,334	904,005	56%	4%	31,959,618	31,959,618	-	100.00%	996,813	
EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES	(629,673)	(1,764,220)	1,134,547		(629,673)	(1,764,220)	1,134,547			(2,884,019)	(2,884,019)	-		(598,712)	
FUND BALANCE															
Beginning Fund Balance (audited balance)	31,268,693				31,268,693					31,268,693	28,417,378			22,979,090	
Ending Fund Balance	30,639,020				30,639,020					28,384,674	25,533,359			22,380,378	