

**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 April 30, 2018  
33.3%  
prepared May 11, 2018**

Note: Conditional formatting in the % of YTD, % of Actual, and 2018 / 2017 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 April YTD	2018 / 2017 Actual
<b>REVENUES</b>															
General property taxes	13,184,752	17,255,887	(4,071,135)	48.14%	17,829,522	20,734,456	(2,904,934)	86%	65%	27,390,297	27,390,297	-	100.00%	15,243,862	117%
Specific ownership taxes	153,387	116,667	36,720	10.96%	617,824	466,668	151,156	132%	44%	1,400,000	1,400,000	-	100.00%	621,990	99%
Earnings on investments	46,647	12,500	34,147	31.10%	115,598	50,000	65,598	231%	77%	150,000	150,000	-	100.00%	52,911	218%
Fines and fees	6,522	5,417	1,105	10.03%	32,316	21,668	10,648	149%	50%	65,000	65,000	-	100.00%	30,741	105%
Grant revenue	-	-	-	0.00%	62,302	62,302	-	100%	100%	62,302	62,302	-	100.00%	65,621	95%
Other income	133	667	(534)	1.66%	6,629	2,668	3,961	248%	83%	8,000	8,000	-	100.00%	2,850	233%
<b>Total revenues</b>	<b>13,391,441</b>	<b>17,391,138</b>	<b>(3,999,697)</b>	<b>46.06%</b>	<b>18,664,191</b>	<b>21,337,762</b>	<b>(2,673,571)</b>	<b>87%</b>	<b>64%</b>	<b>29,075,599</b>	<b>29,075,599</b>	<b>-</b>	<b>100.00%</b>	<b>16,017,975</b>	
<b>EXPENDITURES</b>															
Salaries and wages	584,806	640,886	56,080	7.60%	2,353,291	2,563,539	210,248	92%	31%	7,690,636	7,690,636	-	100.00%	2,143,290	110%
Employee benefits	88,574	100,938	12,364	7.31%	369,878	403,750	33,872	92%	31%	1,211,275	1,211,275	-	100.00%	306,716	121%
Medical (Health, Dental, Vision) Insurance	87,006	123,369	36,363	5.88%	440,299	493,473	53,174	89%	30%	1,480,448	1,480,448	-	100.00%	423,046	104%
Workers' compensation	8,578	6,667	(1,911)	10.72%	8,224	26,668	18,444	31%	10%	80,000	80,000	-	100.00%	12,028	68%
Bank service charges	414	315	(99)	10.95%	1,430	1,260	(170)	113%	38%	3,780	3,780	-	100.00%	1,218	117%
Minor equipment/furniture <\$5k	1,397	5,581	4,184	2.06%	6,313	23,063	16,750	27%	9%	67,891	67,891	-	100.00%	10,309	61%
Janitorial supplies	3,005	4,083	1,078	6.13%	13,227	16,332	3,105	81%	27%	49,000	49,000	-	100.00%	10,342	128%
Operating supplies	13,983	11,636	(2,347)	10.01%	32,729	46,544	13,815	70%	23%	139,693	139,693	-	100.00%	24,463	134%
Bib processing supplies	10,283	17,136	6,853	5.00%	31,502	68,544	37,042	46%	15%	205,636	205,636	-	100.00%	33,499	94%
Postage	282	3,109	2,827	0.75%	5,533	12,432	6,899	45%	15%	37,382	37,382	-	100.00%	5,611	99%
Printing	-	1,732	1,732	0.00%	47	6,928	6,881	1%	0%	20,800	20,800	-	100.00%	1,137	4%
Memberships	308	1,467	1,159	1.73%	3,097	5,868	2,771	53%	17%	17,764	17,764	-	100.00%	2,590	120%
Public relations	7,515	7,549	34	8.29%	17,268	30,196	12,928	57%	19%	90,600	90,600	-	100.00%	3,681	469%
Programs	22,624	6,250	(16,374)	30.17%	25,622	25,000	(622)	102%	34%	75,000	75,000	-	100.00%	31,972	80%
Electric	12,967	17,763	4,796	6.08%	40,446	71,050	30,604	57%	19%	213,152	213,152	-	100.00%	53,728	75%
Water and sewer	1,462	2,534	1,072	4.80%	4,525	10,134	5,609	45%	15%	30,437	30,437	-	100.00%	5,589	81%
Natural gas	2,886	3,203	317	7.51%	13,551	12,808	(743)	106%	35%	38,454	38,454	-	100.00%	12,824	106%
Phones	21,610	18,601	(3,009)	9.68%	79,269	74,403	(4,866)	107%	36%	223,211	223,211	-	100.00%	(1,710)	-4636%
Disposal services	3,992	2,039	(1,953)	16.30%	9,959	8,151	(1,808)	122%	41%	24,488	24,488	-	100.00%	7,193	138%
Professional contracts	59,206	96,072	36,866	5.14%	399,529	384,287	(15,242)	104%	35%	1,152,890	1,152,890	-	100.00%	453,557	88%
Gas, motor oil, lubricants	665	1,541	876	3.59%	1,922	6,164	4,242	31%	10%	18,500	18,500	-	100.00%	1,719	112%
Repair and maintenance - building	4,675	18,264	13,589	2.13%	64,760	73,056	8,296	89%	30%	219,172	219,172	-	100.00%	37,347	173%
Repair and maintenance - vehicles	145	3,041	2,896	0.40%	1,668	12,164	10,496	14%	5%	36,500	36,500	-	100.00%	2,543	66%
Repair and maintenance - office equip	12,600	12,472	(128)	8.42%	36,509	49,879	13,370	73%	24%	149,677	149,677	-	100.00%	30,017	122%
Repair and maintenance - computer	15,126	23,010	7,884	5.48%	30,684	92,040	61,356	33%	11%	276,125	276,125	-	100.00%	75,040	41%
Repair and maintenance - on-line computer	-	14,741	14,741	0.00%	6,830	58,964	52,134	12%	4%	176,895	176,895	-	100.00%	(911)	-7500%
Repair and maintenance - other equipment	81	2,341	2,260	0.29%	3,981	9,364	5,383	43%	14%	28,100	28,100	-	100.00%	6,635	60%
Tuition reimbursement	-	-	-	0.00%	-	12,500	12,500	0%	0%	25,000	25,000	-	100.00%	-	#DIV/0!
Travel & mileage	4,895	3,444	(1,451)	11.83%	12,967	13,772	805	94%	31%	41,378	41,378	-	100.00%	6,393	203%
In-house training	341	3,016	2,675	0.94%	2,641	12,064	9,423	22%	7%	36,200	36,200	-	100.00%	17,427	15%

Meetings	393	643	250	5.05%	1,310	2,572	1,262	51%	17%	7,783	7,783	-	100.00%	473	277%
Out-of-house training & conferences	6,348	2,857	(3,491)	18.51%	17,402	11,428	(5,974)	152%	51%	34,300	34,300	-	100.00%	7,466	233%
Treasurer's fee	197,771	273,286	75,515	45.59%	267,425	328,376	60,951	81%	62%	433,787	433,787	-	100.00%	228,664	117%
Books	47,396	49,833	2,437	7.93%	128,740	199,332	70,592	65%	22%	598,000	598,000	-	100.00%	153,531	84%
Newspapers/Periodicals	13,202	3,875	(9,327)	28.39%	27,833	15,500	(12,333)	180%	60%	46,500	46,500	-	100.00%	21,375	130%
Ebooks	9,087	8,333	(754)	9.09%	25,028	33,332	8,304	75%	25%	100,000	100,000	-	100.00%	41,767	60%
Compact discs	1,675	3,750	2,075	3.72%	7,198	15,000	7,802	48%	16%	45,000	45,000	-	100.00%	10,723	67%
Software	2,385	22,324	19,939	0.89%	88,227	89,295	1,068	99%	33%	267,887	267,887	-	100.00%	82,943	106%
DVD/BluRay	11,732	14,583	2,851	6.70%	31,640	58,332	26,692	54%	18%	175,000	175,000	-	100.00%	41,722	76%
Other expense	-	145	145	0.00%	60	582	522	10%	3%	1,750	1,750	-	100.00%	-	#DIV/0!
Electronic resources	876	40,333	39,457	0.18%	131,026	161,332	30,306	81%	27%	484,000	484,000	-	100.00%	119,034	110%
Platform Fees	-	1,571	1,571	0.00%	-	6,284	6,284	0%	0%	18,850	18,850	-	0.00%	6,000	0%
Insurance	508	5,833	5,325	0.73%	32,282	23,332	(8,950)	138%	46%	70,000	70,000	-	100.00%	42,435	76%
Equipment Rentals	-	84	84	0.00%	-	336	336	0%	0%	1,000	1,000	-	100.00%	-	0%
Lease/rental expense	4,130	4,130	-	8.33%	16,520	16,530	10	100%	33%	49,570	49,570	-	100.00%	16,520	
<b>Total operating expenditures</b>	<b>1,264,929</b>	<b>1,584,380</b>	<b>319,451</b>	<b>7.81%</b>	<b>4,792,392</b>	<b>5,585,960</b>	<b>793,568</b>	<b>86%</b>	<b>30%</b>	<b>16,193,511</b>	<b>16,193,511</b>	<b>-</b>	<b>100.00%</b>	<b>4,489,946</b>	
<b>Capital outlay</b>															
Equipment/furniture >\$5k	39,000	66,666	27,666	4.88%	130,135	266,666	136,531	49%	16%	800,000	800,000	-	100.00%	-	
New computers & other technology	-	15,833	15,833	0.00%	-	63,332	63,332	0%	0%	190,000	190,000	-	100.00%	1,273	
Capital improvements	-														
Lincoln Park	-	166,667	166,667	0.00%		666,668	666,668	0%	0%	2,000,000	2,000,000	-	100.00%	-	
Kersey Library	-	33,333	33,333	0.00%		133,332	133,332	0%	0%	400,000	400,000	-	100.00%	-	
Riverside Library & Cultural Center	11,803	-	(11,803)	0.00%	22,094	-	(22,094)	0%	0%	-	-	-	0.00%	-	
Other	16,900	431,446	414,546	0.33%	180,900	1,725,783	1,544,883	10%	3%	5,177,350	5,177,350	-	100.00%	4,800	
<b>Total capital outlay</b>	<b>67,703</b>	<b>713,945</b>	<b>646,242</b>	<b>0.79%</b>	<b>333,129</b>	<b>2,855,781</b>	<b>2,522,652</b>	<b>12%</b>	<b>4%</b>	<b>8,567,350</b>	<b>8,567,350</b>	<b>-</b>	<b>100.00%</b>	<b>6,073</b>	
<b>Transfers out</b>															
Debt service lease 2006 & 2010	-	-	-	0.00%		7,000	7,000	0%	0%	1,115,750	1,115,750	-	100.00%	-	
<b>Total transfers out</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>	<b>-</b>	<b>7,000</b>	<b>7,000</b>	<b>0%</b>	<b>0%</b>	<b>1,115,750</b>	<b>1,115,750</b>	<b>-</b>	<b>100.00%</b>	<b>-</b>	
<b>Tax distribution</b>															
Tax distribution to member libraries	2,996,001	3,832,294	836,293	49.25%	4,025,236	4,604,836	579,600	87%	66%	6,083,007	6,083,007	-	100.00%	3,594,400	
<b>Total tax distribution to member libraries</b>	<b>2,996,001</b>	<b>3,832,294</b>	<b>836,293</b>	<b>49.25%</b>	<b>4,025,236</b>	<b>4,604,836</b>	<b>579,600</b>	<b>87%</b>	<b>66%</b>	<b>6,083,007</b>	<b>6,083,007</b>	<b>-</b>	<b>100.00%</b>	<b>3,594,400</b>	
<b>Total expenditures</b>	<b>4,328,633</b>	<b>6,130,619</b>	<b>1,801,986</b>	<b>13.54%</b>	<b>9,150,757</b>	<b>13,053,577</b>	<b>3,902,820</b>	<b>70%</b>	<b>29%</b>	<b>31,959,618</b>	<b>31,959,618</b>	<b>-</b>	<b>100.00%</b>	<b>8,090,419</b>	
<b>EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES</b>	<b>9,062,808</b>	<b>11,260,519</b>	<b>(2,197,711)</b>		<b>9,513,434</b>	<b>8,284,185</b>	<b>1,229,249</b>			<b>(2,884,019)</b>	<b>(2,884,019)</b>	<b>-</b>		<b>7,927,556</b>	
<b>FUND BALANCE</b>															
Beginning Fund Balance (audited balance)	31,550,721				31,100,095					31,268,693	28,417,378			22,899,276	
Ending Fund Balance	40,613,529				40,613,529					28,384,674	25,533,359			30,826,832	