

**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 June 30, 2018
50.0%
prepared July 9, 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 June YTD	2018 / 2017 Actual
REVENUES															
General property taxes	2,435,119	1,643,418	791,701	8.89%	27,120,137	27,089,005	31,132	100%	99%	27,390,297	27,390,297	-	100.00%	26,686,903	102%
Specific ownership taxes	168,221	116,667	51,554	12.02%	981,384	700,002	281,382	140%	70%	1,500,000	1,400,000	100,000	107.14%	990,876	99%
Earnings on investments	65,193	12,500	52,693	43.46%	255,483	75,000	180,483	341%	170%	300,000	150,000	150,000	200.00%	128,331	199%
Fines and fees	6,680	5,417	1,263	10.28%	47,167	32,502	14,665	145%	73%	65,000	65,000	-	100.00%	46,804	101%
Grant revenue	-	-	-	0.00%	62,302	62,302	-	100%	100%	62,302	62,302	-	100.00%	65,621	95%
Other income	(57)	667	(724)	-0.71%	7,467	4,002	3,465	187%	93%	8,000	8,000	-	100.00%	3,817	196%
Total revenues	2,675,156	1,778,669	896,487	9.20%	28,473,940	27,962,813	511,127	102%	98%	29,325,599	29,075,599	250,000	100.86%	27,922,352	
EXPENDITURES															
Salaries and wages	572,112	640,888	68,776	7.44%	3,581,839	3,845,312	263,473	93%	47%	7,690,636	7,690,636	-	100.00%	3,432,563	104%
Employee benefits	33,138	100,939	67,801	2.74%	497,875	605,628	107,753	82%	41%	1,211,275	1,211,275	-	100.00%	475,981	105%
Medical (Health, Dental, Vision) Insurance	58,414	123,369	64,955	3.95%	620,196	740,211	120,015	84%	42%	1,480,448	1,480,448	-	100.00%	603,402	103%
Workers' compensation	8,578	6,667	(1,911)	10.72%	25,380	40,002	14,622	63%	32%	70,000	80,000	10,000	87.50%	28,196	90%
Bank service charges	85	315	230	2.25%	1,556	1,890	334	82%	41%	3,250	3,780	530	85.98%	1,663	94%
Minor equipment/furniture <\$5k	3,422	5,581	2,159	5.04%	11,639	34,225	22,586	34%	17%	67,891	67,891	-	100.00%	11,708	99%
Janitorial supplies	938	4,083	3,145	1.91%	18,949	24,498	5,549	77%	39%	45,000	49,000	4,000	91.84%	17,670	107%
Operating supplies	8,176	11,638	3,462	5.85%	49,505	69,819	20,314	71%	35%	130,000	139,693	9,693	93.06%	39,250	126%
Bib processing supplies	9,901	17,136	7,235	4.81%	52,796	102,816	50,020	51%	26%	190,000	205,636	15,636	92.40%	79,346	67%
Postage	152	3,111	2,959	0.41%	10,785	18,654	7,869	58%	29%	35,000	37,382	2,382	93.63%	11,039	98%
Printing	-	1,733	1,733	0.00%	269	10,394	10,125	3%	1%	20,800	20,800	-	100.00%	1,734	16%
Memberships	140	1,474	1,334	0.79%	3,940	8,816	4,876	45%	22%	17,764	17,764	-	100.00%	4,262	92%
Public relations	4,276	7,549	3,273	4.72%	24,453	45,294	20,841	54%	27%	90,000	90,600	600	99.34%	11,515	212%
Programs	5,659	6,250	591	7.55%	34,727	37,500	2,773	93%	46%	75,000	75,000	-	100.00%	48,368	72%
Electric	15,301	17,763	2,462	7.18%	73,760	106,576	32,816	69%	35%	213,152	213,152	-	100.00%	84,752	87%
Water and sewer	1,909	2,537	628	6.27%	8,366	15,207	6,841	55%	27%	30,437	30,437	-	100.00%	9,713	86%
Natural gas	468	3,205	2,737	1.22%	17,502	19,217	1,715	91%	46%	38,454	38,454	-	100.00%	14,946	117%
Phones	20,988	18,601	(2,387)	9.40%	121,944	111,605	(10,339)	109%	55%	223,211	223,211	-	100.00%	38,009	321%
Disposal services	3,084	2,040	(1,044)	12.59%	14,021	12,230	(1,791)	115%	57%	28,000	24,488	(3,512)	114.34%	11,394	123%
Professional contracts	43,340	96,074	52,734	3.76%	528,769	576,434	47,665	92%	46%	1,152,890	1,152,890	-	100.00%	548,337	96%
Gas, motor oil, lubricants	722	1,541	819	3.90%	3,343	9,246	5,903	36%	18%	18,500	18,500	-	100.00%	2,868	117%
Repair and maintenance - building	106,486	18,264	(88,222)	48.59%	193,783	109,584	(84,199)	177%	88%	240,000	219,172	(20,828)	109.50%	64,002	303%
Repair and maintenance - vehicles	332	3,041	2,709	0.91%	7,773	18,246	10,473	43%	21%	20,000	36,500	16,500	54.79%	6,908	113%
Repair and maintenance - office equip	14,557	12,472	(2,085)	9.73%	62,239	74,826	12,587	83%	42%	145,000	149,677	4,677	96.88%	51,399	121%
Repair and maintenance - computer	26,939	23,010	(3,929)	9.76%	61,043	138,060	77,017	44%	22%	260,000	276,125	16,125	94.16%	100,915	60%
Repair and maintenance - on-line computer	-	14,741	14,741	0.00%	6,830	88,446	81,616	8%	4%	176,895	176,895	-	100.00%	(911)	-750%
Repair and maintenance - other equipment	-	2,342	2,342	0.00%	3,981	14,048	10,067	28%	14%	20,000	28,100	8,100	71.17%	8,935	45%
Tuition reimbursement	4,267	-	(4,267)	17.07%	12,572	12,500	(72)	101%	50%	25,000	25,000	-	100.00%	18,892	67%
Travel & mileage	7,308	3,447	(3,861)	17.66%	23,625	20,666	(2,959)	114%	57%	47,000	41,378	(5,622)	113.59%	12,512	189%
In-house training	3,164	3,017	(147)	8.74%	5,865	18,098	12,233	32%	16%	30,000	36,200	6,200	82.87%	17,606	33%

Meetings	1,589	648	(941)	20.42%	4,501	3,868	(633)	116%	58%	7,783	7,783	-	100.00%	889	506%
Out-of-house training & conferences	3,651	2,857	(794)	10.64%	35,218	17,142	(18,076)	205%	103%	36,000	34,300	(1,700)	104.96%	13,952	252%
Treasurer's fee	35,481	26,027	(9,454)	8.18%	405,696	429,014	23,318	95%	94%	433,787	433,787	-	100.00%	399,647	102%
Books	40,203	49,833	9,630	6.72%	258,751	298,998	40,247	87%	43%	598,000	598,000	-	100.00%	231,838	112%
Newspapers/Periodicals	125	3,875	3,750	0.27%	28,711	23,250	(5,461)	123%	62%	46,500	46,500	-	100.00%	23,141	124%
Ebooks	8,044	8,333	289	8.04%	42,757	49,998	7,241	86%	43%	100,000	100,000	-	100.00%	72,402	59%
Compact discs	1,258	3,750	2,492	2.80%	9,554	22,500	12,946	42%	21%	45,000	45,000	-	100.00%	16,685	57%
Software	12,246	22,324	10,078	4.57%	115,849	133,943	18,094	86%	43%	267,887	267,887	-	100.00%	103,553	112%
DVD/BluRay	10,028	14,583	4,555	5.73%	51,255	87,498	36,243	59%	29%	170,000	175,000	5,000	97.14%	59,236	87%
Other expense	-	146	146	0.00%	60	874	814	7%	3%	1,750	1,750	-	100.00%	-	#DIV/0!
Electronic resources	105,750	40,333	(65,417)	21.85%	274,050	241,998	(32,052)	113%	57%	484,000	484,000	-	100.00%	166,095	165%
Platform Fees	-	1,571	1,571	0.00%	600	9,426	8,826	6%	3%	18,850	18,850	-	0.00%	6,712	9%
Insurance	407	5,833	5,426	0.58%	50,208	34,998	(15,210)	143%	72%	70,000	70,000	-	100.00%	51,135	98%
Equipment Rentals	-	84	84	0.00%	-	504	504	0%	0%	-	1,000	1,000	0.00%	-	0%
Lease/rental expense	1,927	4,130	2,203	3.89%	18,447	24,790	6,343	74%	37%	18,457	49,570	31,113	0.00%	24,780	
Total operating expenditures	1,174,565	1,337,155	162,590	7.25%	7,374,982	8,308,849	933,867	89%	46%	16,093,617	16,193,511	68,781	99.38%	6,927,039	
Capital outlay															
Equipment/furniture >\$5k	-	66,666	66,666	0.00%	259,236	399,998	140,762	65%	32%	800,000	800,000	-	100.00%	-	
New computers & other technology	-	15,833	15,833	0.00%	1,169	94,998	93,829	1%	1%	190,000	190,000	-	100.00%	33,953	
Capital improvements	-														
Lincoln Park	559,066	166,667	(392,399)	27.95%	573,216	1,166,669	593,453	49%	29%	610,000	2,000,000	1,390,000	30.50%	-	
Kersey Library	-	33,333	33,333	0.00%	-	199,998	199,998	0%	0%	-	400,000	400,000	-	-	
DSS Expansion	21,823	425,000	403,177	0.00%	21,823	425,000	403,177	0%	0%	850,000	850,000	-	0.00%	-	
Other	(1,507)	6,445	7,952	-0.03%	172,800	1,997,007	1,824,207	9%	4%	1,327,350	4,327,350	3,000,000	30.67%	9,600	
Total capital outlay	579,382	713,944	134,562	6.76%	1,028,244	4,283,670	3,255,426	24%	12%	3,777,350	8,567,350	4,790,000	44.09%	43,553	
Transfers out															
Debt service lease 2006 & 2010	-	-	-	0.00%	31,875	38,875	7,000	82%	3%	1,115,750	1,115,750	-	100.00%	45,243	
Total transfers out	-	-	-	0.00%	31,875	38,875	7,000	82%	3%	1,115,750	1,115,750	-	100.00%	45,243	
Tax distribution															
Tax distribution to member libraries	511,668	431,894	(79,774)	8.41%	6,083,007	6,083,007	-	100%	100%	6,083,007	6,083,007	-	100.00%	6,227,241	
Total tax distribution to member libraries	511,668	431,894	(79,774)	8.41%	6,083,007	6,083,007	-	100%	100%	6,083,007	6,083,007	-	100.00%	6,227,241	
Total expenditures	2,265,615	2,482,993	217,378	7.09%	14,518,108	18,714,401	4,196,293	78%	45%	27,069,724	31,959,618	4,858,781	84.70%	13,243,076	
EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES	409,541	(704,324)	1,113,865		13,955,832	9,248,412	4,707,420			2,255,875	(2,884,019)	5,139,894		14,679,276	
FUND BALANCE															
Beginning Fund Balance (audited balance)	44,646,386				31,100,095					31,268,693	28,417,378			22,899,276	
Ending Fund Balance	45,055,927				45,055,927					33,524,568	25,533,359			37,578,552	