

**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 Auust 31, 2018
66.7%**

prepared September 13, 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 August YTD	2018 / 2017 Actual
REVENUES															
General property taxes	137,700	109,561	28,139	0.50%	27,441,092	27,335,517	105,575	100%	100%	27,450,000	27,390,297	59,703	100.22%	26,926,739	102%
Specific ownership taxes	2,297	116,667	(114,370)	0.16%	1,176,575	933,336	243,239	126%	84%	1,500,000	1,400,000	100,000	107.14%	1,370,789	86%
Earnings on investments	89,156	12,500	76,656	59.44%	417,854	100,000	317,854	418%	279%	425,000	150,000	275,000	283.33%	170,271	245%
Fines and fees	7,632	5,417	2,215	11.74%	61,945	43,336	18,609	143%	95%	70,000	65,000	5,000	107.69%	61,493	101%
Grant revenue	-	-	-	0.00%	62,302	62,302	-	100%	100%	62,302	62,302	-	100.00%	65,621	95%
Other income	467	667	(200)	5.84%	7,747	5,336	2,411	145%	97%	8,000	8,000	-	100.00%	5,170	150%
Total revenues	237,252	244,812	(7,560)	0.82%	29,167,515	28,479,827	687,688	102%	100%	29,515,302	29,075,599	439,703	101.51%	28,600,083	
EXPENDITURES															
Salaries and wages	709,703	640,888	(68,815)	9.23%	4,834,987	5,127,087	292,100	94%	63%	7,690,636	7,690,636	-	100.00%	4,527,392	107%
Employee benefits	28,616	100,941	72,325	2.36%	624,124	807,508	183,384	77%	52%	1,211,275	1,211,275	-	100.00%	637,500	98%
Medical (Health, Dental, Vision) Insurance	76,623	123,371	46,748	5.18%	814,248	986,954	172,706	83%	55%	1,480,448	1,480,448	-	100.00%	770,338	106%
Workers' compensation	8,578	6,667	(1,911)	10.72%	42,536	53,336	10,800	80%	53%	70,000	80,000	10,000	87.50%	42,822	99%
Bank service charges	163	315	152	4.31%	1,819	2,520	701	72%	48%	2,750	3,780	1,030	72.75%	2,178	84%
Minor equipment/furniture <\$5k	10,890	5,591	(5,299)	16.04%	24,023	45,397	21,374	53%	35%	67,891	67,891	-	100.00%	27,309	88%
Janitorial supplies	3,977	4,083	106	8.12%	25,238	32,664	7,426	77%	52%	45,000	49,000	4,000	91.84%	22,632	112%
Operating supplies	8,243	11,642	3,399	5.90%	64,876	93,102	28,226	70%	46%	125,000	139,693	14,693	89.48%	54,779	118%
Bib processing supplies	7,967	17,136	9,169	3.87%	69,926	137,088	67,162	51%	34%	175,000	205,636	30,636	85.10%	94,468	74%
Postage	5,294	3,111	(2,183)	14.16%	16,273	24,876	8,603	65%	44%	32,000	37,382	5,382	85.60%	16,305	100%
Printing	61	1,733	1,672	0.29%	330	13,860	13,530	2%	2%	13,000	20,800	7,800	62.50%	1,734	19%
Memberships	970	1,477	507	5.46%	11,218	11,769	551	95%	63%	17,764	17,764	-	100.00%	10,766	104%
Public relations	3,512	7,550	4,038	3.88%	29,646	60,394	30,748	49%	33%	90,000	90,600	600	99.34%	30,628	97%
Programs	4,616	6,250	1,634	6.15%	44,473	50,000	5,527	89%	59%	75,000	75,000	-	100.00%	40,845	109%
Electric	21,452	17,763	(3,689)	10.06%	114,376	142,102	27,726	80%	54%	213,152	213,152	-	100.00%	126,741	90%
Water and sewer	7,413	2,538	(4,875)	24.36%	23,208	20,283	(2,925)	114%	76%	32,000	30,437	(1,563)	105.14%	23,918	97%
Natural gas	171	3,205	3,034	0.44%	18,008	25,627	7,619	70%	47%	38,454	38,454	-	100.00%	16,016	112%
Phones	42,519	18,601	(23,918)	19.05%	196,784	148,807	(47,977)	132%	88%	223,211	223,211	-	100.00%	102,626	192%
Disposal services	1,837	2,042	205	7.50%	18,903	16,313	(2,590)	116%	77%	28,000	24,488	(3,512)	114.34%	15,679	121%
Professional contracts	46,684	96,075	49,391	4.05%	657,479	768,584	111,105	86%	57%	1,152,890	1,152,890	-	100.00%	696,676	94%
Gas, motor oil, lubricants	742	1,541	799	4.01%	4,766	12,328	7,562	39%	26%	18,500	18,500	-	100.00%	3,813	125%
Repair and maintenance - building	20,380	18,264	(2,116)	9.30%	158,270	146,112	(12,158)	108%	72%	240,000	219,172	(20,828)	109.50%	114,786	138%
Repair and maintenance - vehicles	1,879	3,041	1,162	5.15%	9,950	24,328	14,378	41%	27%	20,000	36,500	16,500	54.79%	7,197	138%
Repair and maintenance - office equip	11,173	12,475	1,302	7.46%	84,713	99,776	15,063	85%	57%	145,000	149,677	4,677	96.88%	72,942	116%
Repair and maintenance - computer	63,707	23,011	(40,696)	23.07%	135,713	184,081	48,368	74%	49%	260,000	276,125	16,125	94.16%	166,536	81%
Repair and maintenance - on-line computer	-	14,741	14,741	0.00%	6,830	117,928	111,098	6%	4%	176,895	176,895	-	100.00%	2,511	272%
Repair and maintenance - other equipment	-	2,342	2,342	0.00%	7,039	18,732	11,693	38%	25%	20,000	28,100	8,100	71.17%	8,978	78%
Tuition reimbursement	3,475	-	(3,475)	13.90%	16,047	25,000	8,953	64%	64%	25,000	25,000	-	100.00%	32,619	49%
Travel & mileage	5,786	3,449	(2,337)	13.98%	33,331	27,563	(5,768)	121%	81%	47,000	41,378	(5,622)	113.59%	19,432	172%
In-house training	235	3,017	2,782	0.65%	6,507	24,132	17,625	27%	18%	36,000	36,200	200	99.45%	19,662	33%

Meetings	243	648	405	3.12%	5,899	5,164	(735)	114%	76%	8,500	7,783	(717)	109.21%	1,437	411%
Out-of-house training & conferences	6,275	2,857	(3,418)	18.29%	48,877	22,856	(26,021)	214%	142%	36,000	34,300	(1,700)	104.96%	15,477	316%
Treasurer's fee	2,042	1,735	(307)	0.47%	410,260	432,918	22,658	95%	95%	433,787	433,787	-	100.00%	402,758	102%
Books	28,425	49,833	21,408	4.75%	328,850	398,664	69,814	82%	55%	550,000	598,000	48,000	91.97%	284,703	116%
Newspapers/Periodicals	27,594	3,875	(23,719)	59.34%	57,834	31,000	(26,834)	187%	124%	70,000	46,500	(23,500)	150.54%	50,440	115%
Ebooks	8,168	8,333	165	8.17%	59,936	66,664	6,728	90%	60%	100,000	100,000	-	100.00%	83,423	72%
Compact discs	2,583	3,750	1,167	5.74%	14,191	30,000	15,809	47%	32%	45,000	45,000	-	100.00%	21,745	65%
Software	24,843	22,324	(2,519)	9.27%	147,377	178,591	31,214	83%	55%	267,887	267,887	-	100.00%	136,667	108%
DVD/BluRay	10,295	14,583	4,288	5.88%	69,069	116,664	47,595	59%	39%	175,000	175,000	-	100.00%	74,715	92%
Other expense	-	146	146	0.00%	60	1,166	1,106	5%	3%	1,750	1,750	-	100.00%	-	#DIV/0!
Electronic resources	-	40,333	40,333	0.00%	321,912	322,664	752	100%	67%	484,000	484,000	-	100.00%	203,223	158%
Platform Fees	-	1,571	1,571	0.00%	600	12,568	11,968	5%	3%	18,850	18,850	-	0.00%	6,712	9%
Insurance	15,887	5,833	(10,054)	22.70%	66,553	46,664	(19,889)	143%	95%	70,000	70,000	-	100.00%	55,456	120%
Equipment Rentals	-	84	84	0.00%	-	672	672	0%	0%	-	1,000	1,000	0.00%	-	0%
Lease/rental expense	-	4,130	4,130	0.00%	18,447	33,050	14,603	56%	37%	18,457	49,570	31,113	-	33,040	-
Total operating expenditures	1,223,021	1,312,895	89,874	7.55%	9,645,506	10,947,556	1,302,050	88%	60%	16,051,097	16,193,511	111,301	99.12%	9,079,624	
Capital outlay															
Equipment/furniture >\$5k	-	66,667	66,667	0.00%	357,078	533,332	176,254	67%	45%	510,000	800,000	290,000	63.75%	-	-
New computers & other technology	7,231	15,834	8,603	3.81%	10,892	126,666	115,774	9%	6%	190,000	190,000	-	100.00%	23,027	-
Capital improvements	-														
Lincoln Park	45,005	166,667	121,662	2.25%	618,221	1,500,003	881,782	41%	31%	625,000	2,000,000	1,375,000	31.25%	-	-
Kersey Library	-	33,333	33,333	0.00%	-	266,664	266,664	0%	0%	-	400,000	400,000	-	-	-
DSS Expansion	3,400	70,833	67,433	0.00%	39,969	566,666	526,697	0%	0%	850,000	850,000	-	0.00%	-	-
Other	-	360,613	360,613	0.00%	262,773	2,718,233	2,455,460	10%	6%	1,327,350	4,327,350	3,000,000	30.67%	9,600	-
Total capital outlay	55,636	713,947	658,311	0.65%	1,288,933	5,711,564	4,422,631	23%	15%	3,502,350	8,567,350	5,065,000	40.88%	32,627	
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	-	-	-	0.00%	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	-	-	-	0.00%	6,083,007	6,083,007	-	100%	100%	6,083,007	6,083,007	-	100.00%	6,227,241	
Total expenditures	1,278,657	2,026,842	748,185	4.00%	17,049,321	22,781,002	5,731,681	75%	53%	26,752,204	31,959,618	5,176,301	83.71%	15,384,735	
EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES	(1,041,405)	(1,782,030)	740,625		12,118,194	5,698,825	6,419,369			2,763,098	(2,884,019)	5,647,117		13,215,348	
FUND BALANCE															
Beginning Fund Balance (audited balance)	44,259,694				31,100,095					31,100,095	28,417,378			22,899,276	
Ending Fund Balance	43,218,289				43,218,289					33,863,193	25,533,359			36,114,624	