

**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 September 30, 2018  
75.0%**

prepared October 15, 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 September YTD	2018 / 2017 Actual
<b>REVENUES</b>															
General property taxes	14,619	27,390	(12,771)	0.05%	27,455,711	27,362,907	92,804	100%	100%	27,470,000	27,390,297	79,703	100.29%	26,944,761	102%
Specific ownership taxes	383,582	116,667	266,915	27.40%	1,560,157	1,050,003	510,154	149%	111%	1,650,000	1,400,000	250,000	117.86%	1,577,527	99%
Earnings on investments	52,793	12,500	40,293	35.20%	470,647	112,500	358,147	418%	314%	450,000	150,000	300,000	300.00%	197,990	238%
Fines and fees	5,972	5,417	555	9.19%	67,917	48,753	19,164	139%	104%	70,000	65,000	5,000	107.69%	68,992	98%
Grant revenue	-	-	-	0.00%	62,302	62,302	-	100%	100%	62,302	62,302	-	100.00%	65,621	95%
Other income	254	667	(413)	3.18%	8,001	6,003	1,998	133%	100%	8,500	8,000	500	106.25%	5,594	143%
<b>Total revenues</b>	<b>457,220</b>	<b>162,641</b>	<b>294,579</b>	<b>1.57%</b>	<b>29,624,735</b>	<b>28,642,468</b>	<b>982,267</b>	<b>103%</b>	<b>102%</b>	<b>29,710,802</b>	<b>29,075,599</b>	<b>635,203</b>	<b>102.18%</b>	<b>28,860,485</b>	
<b>EXPENDITURES</b>															
Salaries and wages	601,533	640,888	39,355	7.82%	5,436,520	5,767,975	331,455	94%	71%	7,690,636	7,690,636	-	100.00%	5,070,008	107%
Employee benefits	97,930	100,941	3,011	8.08%	722,054	908,449	186,395	79%	60%	1,211,275	1,211,275	-	100.00%	720,955	100%
Medical (Health, Dental, Vision) Insurance	120,747	123,372	2,625	8.16%	934,995	1,110,326	175,331	84%	63%	1,480,448	1,480,448	-	100.00%	864,007	108%
Workers' compensation	8,578	6,666	(1,912)	10.72%	51,114	60,002	8,888	85%	64%	70,000	80,000	10,000	87.50%	50,906	100%
Bank service charges	170	315	145	4.50%	1,989	2,835	846	70%	53%	2,700	3,780	1,080	71.43%	2,492	80%
Minor equipment/furniture <\$5k	6,385	5,591	(794)	9.40%	30,408	50,988	20,580	60%	45%	67,891	67,891	-	100.00%	30,768	99%
Janitorial supplies	2,841	4,084	1,243	5.80%	28,079	36,748	8,669	76%	57%	45,000	49,000	4,000	91.84%	25,372	111%
Operating supplies	14,274	11,645	(2,629)	10.22%	79,150	104,747	25,597	76%	57%	125,000	139,693	14,693	89.48%	62,360	127%
Bib processing supplies	11,001	17,137	6,136	5.35%	80,927	154,225	73,298	52%	39%	170,000	205,636	35,636	82.67%	104,511	77%
Postage	105	3,120	3,015	0.28%	16,378	27,996	11,618	59%	44%	30,000	37,382	7,382	80.25%	16,473	99%
Printing	963	1,735	772	4.63%	1,293	15,595	14,302	8%	6%	13,000	20,800	7,800	62.50%	2,297	56%
Memberships	360	1,496	1,136	2.03%	11,578	13,265	1,687	87%	65%	17,764	17,764	-	100.00%	11,066	105%
Public relations	1,533	7,551	6,018	1.69%	31,179	67,945	36,766	46%	34%	90,000	90,600	600	99.34%	37,332	84%
Programs	15,072	6,250	(8,822)	20.10%	59,545	56,250	(3,295)	106%	79%	75,000	75,000	-	100.00%	44,491	134%
Electric	17,810	17,763	(47)	8.36%	132,186	159,865	27,679	83%	62%	213,152	213,152	-	100.00%	145,476	91%
Water and sewer	4,816	2,538	(2,278)	15.82%	28,024	22,821	(5,203)	123%	92%	36,000	30,437	(5,563)	118.28%	29,553	95%
Natural gas	279	3,206	2,927	0.73%	18,287	28,833	10,546	63%	48%	38,454	38,454	-	100.00%	16,308	112%
Phones	(69,664)	18,601	88,265	-31.21%	127,120	167,408	40,288	76%	57%	223,211	223,211	-	100.00%	116,103	109%
Disposal services	2,834	2,042	(792)	11.57%	21,737	18,355	(3,382)	118%	89%	27,500	24,488	(3,012)	112.30%	17,140	127%
Professional contracts	67,761	96,076	28,315	5.88%	725,240	864,660	139,420	84%	63%	1,152,890	1,152,890	-	100.00%	751,029	97%
Gas, motor oil, lubricants	685	1,543	858	3.70%	5,451	13,871	8,420	39%	29%	18,500	18,500	-	100.00%	3,813	143%
Repair and maintenance - building	39,766	18,264	(21,502)	18.14%	198,036	164,376	(33,660)	120%	90%	240,000	219,172	(20,828)	109.50%	132,322	150%
Repair and maintenance - vehicles	(7,502)	3,043	10,545	-20.55%	2,448	27,371	24,923	9%	7%	20,000	36,500	16,500	54.79%	10,962	22%
Repair and maintenance - office equip	483	12,475	11,992	0.32%	85,196	112,251	27,055	76%	57%	145,000	149,677	4,677	96.88%	82,810	103%
Repair and maintenance - computer	2,906	23,011	20,105	1.05%	138,619	207,092	68,473	67%	50%	276,125	276,125	-	100.00%	188,504	74%
Repair and maintenance - on-line computer	-	14,741	14,741	0.00%	6,830	132,669	125,839	5%	4%	176,895	176,895	-	100.00%	2,511	272%
Repair and maintenance - other equipment	1,408	2,342	934	5.01%	8,447	21,074	12,627	40%	30%	20,000	28,100	8,100	71.17%	8,978	94%
Tuition reimbursement	-	-	-	0.00%	16,047	25,000	8,953	64%	64%	25,000	25,000	-	100.00%	32,619	49%
Travel & mileage	2,332	3,452	1,120	5.64%	35,663	31,015	(4,648)	115%	86%	47,000	41,378	(5,622)	113.59%	21,312	167%
In-house training	45	3,017	2,972	0.12%	6,552	27,149	20,597	24%	18%	15,000	36,200	21,200	41.44%	19,862	33%

Meetings	167	652	485	2.15%	6,066	5,816	(250)	104%	78%	8,500	7,783	(717)	109.21%	2,372	256%
Out-of-house training & conferences	3,318	2,861	(457)	9.67%	52,195	25,717	(26,478)	203%	152%	56,000	34,300	(21,700)	163.27%	16,269	321%
Treasurer's fee	214	434	220	0.05%	410,474	433,352	22,878	95%	95%	433,787	433,787	-	100.00%	403,029	102%
Books	48,064	49,834	1,770	8.04%	376,914	448,498	71,584	84%	63%	550,000	598,000	48,000	91.97%	322,223	117%
Newspapers/Periodicals	202	3,875	3,673	0.43%	58,036	34,875	(23,161)	166%	125%	70,000	46,500	(23,500)	150.54%	50,632	115%
Ebooks	6,883	8,334	1,451	6.88%	66,819	74,998	8,179	89%	67%	100,000	100,000	-	100.00%	90,548	74%
Compact discs	2,265	3,750	1,485	5.03%	16,456	33,750	17,294	49%	37%	40,000	45,000	5,000	88.89%	24,241	68%
Software	16,965	22,324	5,359	6.33%	164,342	200,915	36,573	82%	61%	267,887	267,887	-	100.00%	176,647	93%
DVD/BluRay	12,814	14,584	1,770	7.32%	81,883	131,248	49,365	62%	47%	160,000	175,000	15,000	91.43%	83,925	98%
Other expense	750	146	(604)	42.86%	810	1,312	502	62%	46%	1,750	1,750	-	100.00%	219	370%
Electronic resources	56,785	40,334	(16,451)	11.73%	378,697	362,998	(15,699)	104%	78%	484,000	484,000	-	100.00%	203,223	186%
Platform Fees	-	1,570	1,570	0.00%	600	14,138	13,538	4%	3%	18,850	18,850	-	0.00%	6,712	9%
Insurance	-	5,834	5,834	0.00%	66,553	52,498	(14,055)	127%	95%	70,000	70,000	-	100.00%	55,456	120%
Equipment Rentals	-	84	84	0.00%	-	756	756	0%	0%	-	1,000	1,000	0.00%	-	0%
Lease/rental expense	-	4,130	4,130	0.00%	18,447	37,180	18,733	50%	37%	18,457	49,570	31,113	-	37,170	50%
<b>Total operating expenditures</b>	<b>1,093,878</b>	<b>1,311,651</b>	<b>217,773</b>	<b>6.76%</b>	<b>10,739,384</b>	<b>12,259,207</b>	<b>1,519,823</b>	<b>88%</b>	<b>66%</b>	<b>16,042,672</b>	<b>16,193,511</b>	<b>119,726</b>	<b>99.07%</b>	<b>10,095,006</b>	
<b>Capital outlay</b>															
Equipment/furniture >\$5k	-	66,667	66,667	0.00%	357,078	599,999	242,921	60%	45%	510,000	800,000	290,000	63.75%	-	-
New computers & other technology	11,179	15,833	4,654	5.88%	22,071	142,499	120,428	15%	12%	190,000	190,000	-	100.00%	25,262	-
Capital improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Lincoln Park	12,515	166,667	154,152	0.63%	630,736	1,666,670	1,035,934	38%	32%	635,000	2,000,000	1,365,000	31.75%	-	-
Kersey Library	-	33,333	33,333	0.00%	-	299,997	299,997	0%	0%	-	400,000	400,000	-	-	-
DSS Expansion	-	70,833	70,833	0.00%	39,969	637,499	597,530	0%	0%	850,000	850,000	-	0.00%	-	-
Other	-	360,613	360,613	0.00%	262,773	3,078,846	2,816,073	9%	6%	1,327,350	4,327,350	3,000,000	30.67%	9,600	-
<b>Total capital outlay</b>	<b>23,694</b>	<b>713,946</b>	<b>690,252</b>	<b>0.28%</b>	<b>1,312,627</b>	<b>6,425,510</b>	<b>5,112,883</b>	<b>20%</b>	<b>15%</b>	<b>3,512,350</b>	<b>8,567,350</b>	<b>5,055,000</b>	<b>41.00%</b>	<b>34,862</b>	
<b>Transfers out</b>															
Debt service lease 2006 & 2010	1,500	-	(1,500)	0.13%	33,375	38,875	5,500	86%	3%	1,115,750	1,115,750	-	100.00%	46,743	-
<b>Total transfers out</b>	<b>1,500</b>	<b>-</b>	<b>(1,500)</b>	<b>0.13%</b>	<b>33,375</b>	<b>38,875</b>	<b>5,500</b>	<b>86%</b>	<b>3%</b>	<b>1,115,750</b>	<b>1,115,750</b>	<b>-</b>	<b>100.00%</b>	<b>46,743</b>	
<b>Tax distribution</b>															
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	-
<b>Total tax distribution to member libraries</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>	<b>6,083,007</b>	<b>6,083,007</b>	<b>-</b>	<b>100%</b>	<b>100%</b>	<b>6,083,007</b>	<b>6,083,007</b>	<b>-</b>	<b>100.00%</b>	<b>6,227,241</b>	
<b>Total expenditures</b>	<b>1,119,072</b>	<b>2,025,597</b>	<b>906,525</b>	<b>3.50%</b>	<b>18,168,393</b>	<b>24,806,599</b>	<b>6,638,206</b>	<b>73%</b>	<b>57%</b>	<b>26,753,779</b>	<b>31,959,618</b>	<b>5,174,726</b>	<b>83.71%</b>	<b>16,403,852</b>	
<b>EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES</b>	<b>(661,852)</b>	<b>(1,862,956)</b>	<b>1,201,104</b>		<b>11,456,342</b>	<b>3,835,869</b>	<b>7,620,473</b>			<b>2,957,023</b>	<b>(2,884,019)</b>	<b>5,841,042</b>		<b>12,456,633</b>	
<b>FUND BALANCE</b>															
Beginning Fund Balance (audited balance)	43,218,289				31,100,095					31,100,095	28,417,378			22,899,276	
Ending Fund Balance	42,556,437				42,556,437					34,057,118	25,533,359			35,355,909	