

**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 October 31, 2018  
83.3%**

prepared November 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 October YTD	2018 / 2017 Actual
<b>REVENUES</b>															
General property taxes	65,550	27,390	38,160	0.24%	27,521,261	27,390,297	130,964	100%	100%	27,550,000	27,390,297	159,703	100.58%	26,990,656	102%
Specific ownership taxes	221,324	116,667	104,657	15.81%	1,781,481	1,166,670	614,811	153%	127%	1,800,000	1,400,000	400,000	128.57%	1,799,524	99%
Earnings on investments	93,072	12,500	80,572	62.05%	563,719	125,000	438,719	451%	376%	570,000	150,000	420,000	380.00%	240,640	234%
Fines and fees	7,548	5,417	2,131	11.61%	75,465	54,170	21,295	139%	116%	80,000	65,000	15,000	123.08%	77,173	98%
Grant revenue	-	-	-	0.00%	62,302	62,302	-	100%	100%	62,302	62,302	-	100.00%	65,621	95%
Other income	1,201	667	534	15.01%	9,202	6,670	2,532	138%	115%	9,500	8,000	1,500	118.75%	6,163	149%
<b>Total revenues</b>	<b>388,695</b>	<b>162,641</b>	<b>226,054</b>	<b>1.34%</b>	<b>30,013,430</b>	<b>28,805,109</b>	<b>1,208,321</b>	<b>104%</b>	<b>103%</b>	<b>30,071,802</b>	<b>29,075,599</b>	<b>996,203</b>	<b>103.43%</b>	<b>29,179,777</b>	
<b>EXPENDITURES</b>															
Salaries and wages	495,379	640,887	145,508	6.44%	5,931,899	6,408,862	476,963	93%	77%	7,690,636	7,690,636	-	100.00%	5,662,216	105%
Employee benefits	53,811	100,941	47,130	4.44%	775,865	1,009,390	233,525	77%	64%	1,211,275	1,211,275	-	100.00%	794,944	98%
Medical (Health, Dental, Vision) Insurance	82,016	123,372	41,356	5.54%	1,017,011	1,233,698	216,687	82%	69%	1,480,448	1,480,448	-	100.00%	971,544	105%
Workers' compensation	-	6,666	6,666	0.00%	51,114	66,668	15,554	77%	64%	70,000	80,000	10,000	87.50%	50,906	100%
Bank service charges	165	315	150	4.37%	2,154	3,150	996	68%	57%	2,700	3,780	1,080	71.43%	2,770	78%
Minor equipment/furniture <\$5k	1,292	5,591	4,299	1.90%	31,700	56,579	24,879	56%	47%	67,891	67,891	-	100.00%	30,768	103%
Janitorial supplies	5,831	4,084	(1,747)	11.90%	33,910	40,832	6,922	83%	69%	45,000	49,000	4,000	91.84%	27,267	124%
Operating supplies	12,364	11,646	(718)	8.85%	91,514	116,393	24,879	79%	66%	125,000	139,693	14,693	89.48%	69,801	131%
Bib processing supplies	9,515	17,137	7,622	4.63%	90,442	171,362	80,920	53%	44%	150,000	205,636	55,636	72.94%	114,780	79%
Postage	330	3,120	2,790	0.88%	16,708	31,116	14,408	54%	45%	30,000	37,382	7,382	80.25%	21,313	78%
Printing	854	1,735	881	4.11%	2,147	17,330	15,183	12%	10%	13,000	20,800	7,800	62.50%	2,752	78%
Memberships	170	1,497	1,327	0.96%	11,748	14,762	3,014	80%	66%	17,764	17,764	-	100.00%	12,386	95%
Public relations	1,282	7,551	6,269	1.42%	32,461	75,496	43,035	43%	36%	60,000	90,600	30,600	66.23%	41,959	77%
Programs	3,140	6,250	3,110	4.19%	62,685	62,500	(185)	100%	84%	75,000	75,000	-	100.00%	56,263	111%
Electric	25,039	17,764	(7,275)	11.75%	157,225	177,629	20,404	89%	74%	213,152	213,152	-	100.00%	165,722	95%
Water and sewer	7,736	2,538	(5,198)	25.42%	35,760	25,359	(10,401)	141%	117%	40,000	30,437	(9,563)	131.42%	35,050	102%
Natural gas	1,499	3,206	1,707	3.90%	19,786	32,039	12,253	62%	51%	38,454	38,454	-	100.00%	16,753	118%
Phones	42,711	18,601	(24,110)	19.13%	169,831	186,009	16,178	91%	76%	223,211	223,211	-	100.00%	145,054	117%
Disposal services	4,014	2,043	(1,971)	16.39%	25,751	20,398	(5,353)	126%	105%	27,500	24,488	(3,012)	112.30%	19,305	133%
Professional contracts	71,843	96,076	24,233	6.23%	797,083	960,736	163,653	83%	69%	1,152,890	1,152,890	-	100.00%	811,094	98%
Gas, motor oil, lubricants	950	1,543	593	5.14%	6,401	15,414	9,013	42%	35%	18,500	18,500	-	100.00%	4,899	131%
Repair and maintenance - building	39,354	18,264	(21,090)	17.96%	237,390	182,640	(54,750)	130%	108%	245,000	219,172	(25,828)	111.78%	146,606	162%
Repair and maintenance - vehicles	1,709	3,043	1,334	4.68%	4,157	30,414	26,257	14%	11%	15,000	36,500	21,500	41.10%	11,057	38%
Repair and maintenance - office equip	23,791	12,475	(11,316)	15.89%	108,987	124,726	15,739	87%	73%	145,000	149,677	4,677	96.88%	96,227	113%
Repair and maintenance - computer	35,513	23,011	(12,502)	12.86%	174,132	230,103	55,971	76%	63%	276,125	276,125	-	100.00%	199,715	87%
Repair and maintenance - on-line computer	-	14,741	14,741	0.00%	6,830	147,410	140,580	5%	4%	176,895	176,895	-	100.00%	78,633	9%
Repair and maintenance - other equipment	2,198	2,342	144	7.82%	10,645	23,416	12,771	45%	38%	20,000	28,100	8,100	71.17%	11,624	92%
Tuition reimbursement	-	-	-	0.00%	16,047	25,000	8,953	64%	64%	25,000	25,000	-	100.00%	32,619	49%
Travel & mileage	2,713	3,453	740	6.56%	38,376	34,468	(3,908)	111%	93%	45,000	41,378	(3,622)	108.75%	24,230	158%
In-house training	655	3,017	2,362	1.81%	7,207	30,166	22,959	24%	20%	10,000	36,200	26,200	27.62%	19,882	36%

Meetings	1,254	653	(601)	16.11%	7,320	6,469	(851)	113%	94%	8,500	7,783	(717)	109.21%	3,457	212%
Out-of-house training & conferences	3,957	2,861	(1,096)	11.54%	56,152	28,578	(27,574)	196%	164%	57,000	34,300	(22,700)	166.18%	16,846	333%
Treasurer's fee	983	434	(549)	0.23%	411,457	433,786	22,329	95%	95%	433,787	433,787	-	100.00%	403,717	102%
Books	32,223	49,834	17,611	5.39%	409,137	498,332	89,195	82%	68%	550,000	598,000	48,000	91.97%	357,408	114%
Newspapers/Periodicals	121	3,875	3,754	0.26%	58,157	38,750	(19,407)	150%	125%	70,000	46,500	(23,500)	150.54%	51,058	114%
Ebooks	7,459	8,334	875	7.46%	74,278	83,332	9,054	89%	74%	100,000	100,000	-	100.00%	98,573	75%
Compact discs	2,205	3,750	1,545	4.90%	18,661	37,500	18,839	50%	41%	40,000	45,000	5,000	88.89%	26,804	70%
Software	16,470	22,324	5,854	6.15%	180,812	223,239	42,427	81%	67%	267,887	267,887	-	100.00%	190,993	95%
DVD/BluRay	7,735	14,584	6,849	4.42%	89,618	145,832	56,214	61%	51%	160,000	175,000	15,000	91.43%	94,582	95%
Other expense	-	146	146	0.00%	810	1,458	648	56%	46%	1,750	1,750	-	100.00%	219	370%
Electronic resources	9,400	40,334	30,934	1.94%	388,097	403,332	15,235	96%	80%	484,000	484,000	-	100.00%	216,714	179%
Platform Fees	-	1,571	1,571	0.00%	600	15,709	15,109	4%	3%	18,850	18,850	-	0.00%	6,712	9%
Insurance	-	5,834	5,834	0.00%	66,553	58,332	(8,221)	114%	95%	70,000	70,000	-	100.00%	55,456	120%
Equipment Rentals	-	84	84	0.00%	-	840	840	0%	0%	-	1,000	1,000	0.00%	-	0%
Lease/rental expense	-	4,130	4,130	0.00%	18,447	41,310	22,863	45%	37%	18,457	49,570	31,113	-	41,300	45%
<b>Total operating expenditures</b>	<b>1,007,681</b>	<b>1,311,657</b>	<b>303,976</b>	<b>6.22%</b>	<b>11,747,065</b>	<b>13,570,864</b>	<b>1,823,799</b>	<b>87%</b>	<b>73%</b>	<b>15,990,672</b>	<b>16,193,511</b>	<b>171,726</b>	<b>98.75%</b>	<b>11,241,978</b>	
<b>Capital outlay</b>															
Equipment/furniture >\$5k	-	66,667	66,667	0.00%	357,078	666,666	309,588	54%	45%	510,000	800,000	290,000	63.75%	-	-
New computers & other technology	392	15,833	15,441	0.21%	22,463	158,332	135,869	14%	12%	190,000	190,000	-	100.00%	57,029	-
Capital improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Lincoln Park	16,850	-	(16,850)	0.84%	647,586	1,666,670	1,019,084	39%	32%	650,000	2,000,000	1,350,000	32.50%	-	-
Kersey Library	-	33,333	33,333	0.00%	-	333,330	333,330	0%	0%	-	400,000	400,000	-	-	-
DSS Expansion	23,117	70,833	47,716	0.00%	63,086	708,332	645,246	0%	0%	850,000	850,000	-	0.00%	-	-
Other	5,781	527,280	521,499	0.13%	268,554	3,606,126	3,337,572	7%	6%	1,327,350	4,327,350	3,000,000	30.67%	9,600	-
<b>Total capital outlay</b>	<b>46,140</b>	<b>713,946</b>	<b>667,806</b>	<b>0.54%</b>	<b>1,358,767</b>	<b>7,139,456</b>	<b>5,780,689</b>	<b>19%</b>	<b>16%</b>	<b>3,527,350</b>	<b>8,567,350</b>	<b>5,040,000</b>	<b>41.17%</b>	<b>66,629</b>	
<b>Transfers out</b>															
Debt service lease 2006 & 2010	-	-	-	0.00%	33,375	38,875	5,500	86%	3%	1,115,750	1,115,750	-	100.00%	46,743	-
<b>Total transfers out</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</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>1,053,821</b>	<b>2,025,603</b>	<b>971,782</b>	<b>3.30%</b>	<b>19,222,214</b>	<b>26,832,202</b>	<b>7,609,988</b>	<b>72%</b>	<b>60%</b>	<b>26,716,779</b>	<b>31,959,618</b>	<b>5,211,726</b>	<b>83.60%</b>	<b>17,582,591</b>	
<b>EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES</b>	<b>(665,126)</b>	<b>(1,862,962)</b>	<b>1,197,836</b>		<b>10,791,216</b>	<b>1,972,907</b>	<b>8,818,309</b>			<b>3,355,023</b>	<b>(2,884,019)</b>	<b>6,239,042</b>		<b>11,597,186</b>	
<b>FUND BALANCE</b>															
Beginning Fund Balance	42,556,437				31,100,095					31,100,095	28,417,378			22,899,276	
Ending Fund Balance	41,891,311				41,891,311					34,455,118	25,533,359			34,496,462	