

**Poudre River Public Library District - Financial Report Summary Highlights  
March and Q1 2019**

**General Fund Revenue**

<b>Property Taxes</b>	YTD property taxes and specific ownership taxes are slightly over budget after the March timing adjustment.
<b>Investment Earnings</b>	YTD we are 510% of budget; we only budgeted \$50,000 for the year.
<b>Coper Charges</b>	Copier charges are over budget but consistent with last year, so I believe this is a budget allocation issue.
<b>Fines &amp; Fees</b>	Fees are significantly under budget and last YTD.
<b>Donations</b>	We are \$6K over in YTD donations.

**General Fund Expenditures**

<b>Library Administration</b>	We are still over budget YTD, and the biggest differences from last year are the Bamboo HR and Group 4 expenses plus salary expense.
<b>Total Expenditures</b>	YTD total expenditures are 94% of budget with \$146K in budget "savings".
<b>Net Revenue over Exp.</b>	YTD is \$211K over budget.

**Capital Projects Fund**

<b>Expenditures</b>	We had expenses for Council Tree that were budgeted in 2018 but not paid until March.
<b>Ending Fund Balance</b>	The ending fund balance in the Capital Projects Fund is \$3,970,576.

**Statement of Net Position and Governmental Funds Balance Sheet**

This statement shows our overall net position as of 3/31/19. Please note that I have included the City's recording of property taxes receivable and the corresponding deferred revenue for consistency. Our total unrestricted fund balance, including investment in capital assets and excluding YTD Net Change in Fund Balance, is \$23,595,671.

**General Fund Expenditures Summarized by Department**

This statement shows our YTD expenditures summarized by the three main categories of Personnel, Contractual and Commodity and filtered by department or business unit. Both the QTD and YTD budget variances are shown.

**General Fund Budget vs. Actual Detail**

This report shows both revenue and expenditures for the General Fund in detail and a comparison against the annual budget for each object.

**Poudre River Public Library District - General Fund Budget vs. Actual  
March 2019**

	2018		2019					
	March	YTD Actual	March	YTD Actual	YTD Budget	YTD % of Budget	YTD Budget Variance \$	Adopted Annual Budget
<b>Revenue</b>								
Property taxes	2,874,538	3,487,797	3,162,933	3,491,087	3,488,352	100%	2,735	9,540,300
Specific ownership taxes	67,055	201,857	64,016	139,918	137,452	102%	2,466	800,000
Property tax interest	(495)	(1,042)	(84)	(56)	-	0%	(56)	-
Investment earnings	12,578	20,451	19,821	63,719	12,500	510%	51,219	50,000
Copier charges	3,269	7,257	2,598	7,004	4,988	140%	2,016	20,000
Extended use fees	8,704	30,252	7,776	23,071	29,330	79%	(6,259)	120,000
Donations	245	7,106	9,284	13,125	7,351	179%	5,775	141,000
Miscellaneous	1,810	2,192	1,094	6,666	5,433	123%	1,233	9,600
<b>Total Operating Revenue</b>	<b>2,967,704</b>	<b>3,755,870</b>	<b>3,267,437</b>	<b>3,744,534</b>	<b>3,685,405</b>	<b>102%</b>	<b>59,129</b>	<b>10,680,900</b>
Intergovernmental - Grants	-	-	-	45,397	39,350	0%	6,047	78,700
<b>Total Revenue</b>	<b>2,967,704</b>	<b>3,755,870</b>	<b>3,267,437</b>	<b>3,789,931</b>	<b>3,724,755</b>	<b>102%</b>	<b>65,176</b>	<b>10,759,600</b>
<b>Expenditures</b>								
Library Administration	202,117	407,314	211,753	442,481	400,170	111%	(42,311)	1,798,375
Collection Services	73,429	173,046	85,890	186,834	193,854	96%	7,020	894,045
Systems Administration	166,476	226,322	62,372	227,591	233,305	98%	5,714	717,190
Facilities	34,291	85,146	41,666	92,137	96,514	95%	4,377	431,695
Combined Expenses	12,178	29,162	22,015	34,254	37,074	92%	2,820	258,750
Answer Center	22,774	46,586	23,314	47,622	49,431	96%	1,809	212,540
Outreach Services	37,091	72,765	40,232	79,885	79,524	100%	(361)	395,365
Interlibrary Loan	14,641	46,112	14,547	44,748	52,558	85%	7,810	199,505
Old Town Operations	21,874	47,863	21,908	46,867	55,812	84%	8,945	261,065
Old Town Public Service	92,659	192,409	87,951	172,066	215,053	80%	42,987	824,295
Old Town Circulation	51,422	104,040	52,984	126,705	149,697	85%	22,992	560,475
Collection Development	167,816	316,806	91,915	282,421	306,415	92%	23,994	1,351,950
Programming	6,082	9,789	11,989	28,723	29,934	96%	1,211	154,900
Harmony Operations	12,525	26,623	11,949	25,220	30,049	84%	4,829	131,405
Harmony Public Service	67,001	131,183	72,551	142,175	135,499	105%	(6,676)	642,355
Harmony Circulation	52,561	104,945	45,751	89,036	113,768	78%	24,732	455,280
Council Tree Operations	22,284	57,154	29,348	53,407	60,131	89%	6,724	273,425
Council Tree Public Service	43,915	84,884	48,318	93,882	98,874	95%	4,991	444,475
Council Tree Circulation	48,679	95,769	50,357	96,629	108,664	89%	12,035	494,880
<b>Total Operating Costs</b>	<b>1,149,815</b>	<b>2,257,918</b>	<b>1,026,811</b>	<b>2,312,684</b>	<b>2,446,325</b>	<b>95%</b>	<b>133,641</b>	<b>10,501,970</b>
Capital Outlay	4,924	12,234	-	1,680	14,288	0%	12,608	50,000
Transfer to Cap. Projects Fund	-	-	-	-	-	0%	-	250,000
<b>Total Expenditures</b>	<b>1,154,739</b>	<b>2,270,152</b>	<b>1,026,811</b>	<b>2,314,364</b>	<b>2,460,613</b>	<b>94%</b>	<b>146,250</b>	<b>10,801,970</b>
<b>Net Revenue over Exp.</b>	<b>1,812,965</b>	<b>1,485,718</b>	<b>2,240,626</b>	<b>1,475,568</b>	<b>1,264,142</b>		<b>211,426</b>	<b>(42,370)</b>
Beginning Fund Balance				3,850,868				
<b>Current Fund Balance</b>				<b>5,326,436</b>				

**Poudre River Public Library District - Capital Projects Fund Budget vs. Actual  
March 2019**

	<b>March 2019</b>	<b>2019 YTD Actual</b>	<b>Project to Date</b>	<b>Adopted Budget</b>	<b>Budget Variance \$</b>
<b>Revenue</b>					
Investment earnings	20,828	24,882	-	-	24,882
Library Trust donations	-	10,100	-	-	10,100
Intergovernmental	-	-	-	-	-
Transfer from General Fund	-	-	-	250,000	(250,000)
<b>Total Revenue</b>	<b>20,828</b>	<b>34,982</b>	<b>-</b>	<b>250,000</b>	<b>(215,018)</b>

<b>Expenditures</b>					
Library Trust expenditures	-	-	10,236	10,100	(136)
Capital Replacement Plan - 2018	4,343	97,275	121,146	275,000	153,854
Capital Replacement Plan - 2019	625	26,246	26,246	125,000	98,754
<b>Total Expenditures</b>	<b>4,968</b>	<b>123,521</b>	<b>157,627</b>	<b>410,100</b>	<b>252,473</b>

<b>Net Revenue over Exp.</b>	<b>15,860</b>	<b>(88,538)</b>
Beginning Fund Balance		4,059,114
<b>Current Fund Balance</b>		<b>3,970,576</b>

**Poudre River Public Library District - Preliminary Statement of Net Position and  
Governmental Funds Balance Sheet  
March 31, 2019**

	Capital		Accrual	Statement of Net
	General Fund	Projects Fund	Adjustments	Position
<b>Assets</b>				
Cash and cash equivalents	5,428,278	3,986,637	-	9,414,915
Interest receivable	16,105	15,279	-	31,384
Property taxes receivable	9,653,048		-	9,653,048
Accounts receivable	-		-	-
Investments	(25,460)	(31,341)	-	(56,801)
Land			2,256,000	2,256,000
Construction in Progress			4,150	4,150
Other capital assets, net of depreciation			16,213,686	16,213,686
<b>Total Assets</b>	<b>15,071,971</b>	<b>3,970,575</b>	<b>18,473,836</b>	<b>37,516,382</b>
<b>Liabilities</b>				
Accounts payable	31,501	-	-	31,501
Wages payable	-	-	-	-
Accrued compensated absences	-	-	249,336	249,336
Sales tax payable	223	-	-	223
Deferred revenue	60,764	-	-	60,764
Deferred property taxes	9,653,048	-	-	9,653,048
<b>Total Liabilities</b>	<b>9,745,536</b>	<b>-</b>	<b>249,336</b>	<b>9,994,872</b>
<b>Fund Equity</b>				
Restricted fund balance - emergency	306,000	-	-	306,000
Restricted fund balance - donation	3,720	-	-	3,720
Committed fund balance - financial	2,188,712	-	-	2,188,712
Committed fund balance - design & land	-	40,377	-	40,377
Unassigned fund balance	1,352,435	4,018,736	18,224,500	23,595,671
<b>Total Fund Balance</b>	<b>3,850,867</b>	<b>4,059,113</b>	<b>18,224,500</b>	<b>26,134,480</b>
Net Change in fund balance	1,475,568	(88,538)	-	1,387,030
<b>Total Fund Equity</b>	<b>5,326,435</b>	<b>3,970,575</b>	<b>18,224,500</b>	<b>27,521,510</b>
<b>Total Liabilities and Fund Balance</b>	<b>15,071,971</b>	<b>3,970,575</b>	<b>18,473,836</b>	<b>37,516,382</b>

**Poudre River Public Library District - General Fund Expenditures Summarized by Department  
Q1 2019**

	Actual	QTD Budget	% of QTD Budget	QTD Budget Variance \$	Annual Budget	% of Annual Budget	Annual Budget Variance \$
<b>Expenditures</b>							
Administration - Personnel	224,900	210,276	107%	(14,624)	915,225	25%	690,325
Administration - Contractual	215,227	188,587	114%	(26,639)	874,250	25%	659,023
Administration - Commodity	2,354	1,307	180%	(1,047)	8,900	26%	6,546
<b>Total Administration</b>	<b>442,481</b>	<b>400,170</b>	<b>111%</b>	<b>(42,311)</b>	<b>1,798,375</b>	<b>25%</b>	<b>1,355,894</b>
Collection Services - Personnel	148,057	145,286	102%	(2,771)	657,045	23%	508,988
Collection Services - Contractual	37,795	36,907	102%	(888)	205,000	18%	167,205
Collection Services - Commodity	982	11,661	8%	10,679	32,000	3%	31,018
<b>Total Collection Services</b>	<b>186,834</b>	<b>193,854</b>	<b>96%</b>	<b>7,020</b>	<b>894,045</b>	<b>21%</b>	<b>707,211</b>
Systems Administration - Personnel	110,243	111,221	99%	979	497,990	22%	387,747
Systems Administration - Contractual	5,030	118,449	4%	113,419	200,200	3%	195,170
Systems Administration - Commodity	112,318	3,634	3090%	(108,684)	19,000	591%	(93,318)
<b>Total Systems Administration</b>	<b>227,591</b>	<b>233,305</b>	<b>98%</b>	<b>5,714</b>	<b>717,190</b>	<b>32%</b>	<b>489,599</b>
Facilities - Personnel	33,765	33,995	99%	230	152,145	22%	118,380
Facilities - Contractual	56,919	60,507	94%	3,589	269,550	21%	212,632
Facilities - Commodity	1,453	2,011	72%	558	10,000	15%	8,547
<b>Total Facilities</b>	<b>92,137</b>	<b>96,514</b>	<b>95%</b>	<b>4,377</b>	<b>431,695</b>	<b>21%</b>	<b>339,558</b>
Combined - Personnel	933	7,855	12%	6,922	49,200	2%	48,267
Combined - Contractual	28,930	28,823	100%	(107)	176,350	16%	147,420
Combined - Commodity	4,391	396	1108%	(3,995)	33,200	13%	28,809
<b>Total Combined</b>	<b>34,254</b>	<b>37,074</b>	<b>92%</b>	<b>2,820</b>	<b>258,750</b>	<b>13%</b>	<b>224,496</b>
Answer Center - Personnel	47,517	48,806	97%	1,289	210,040	23%	162,523
Answer Center - Contractual	-	-	#DIV/0!	-	-	#DIV/0!	-
Answer Center - Commodity	106	625	17%	520	2,500	4%	2,395
<b>Total Answer Center</b>	<b>47,622</b>	<b>49,431</b>	<b>96%</b>	<b>1,809</b>	<b>212,540</b>	<b>22%</b>	<b>164,918</b>
Outreach Services - Personnel	75,914	76,334	99%	420	374,665	20%	298,751
Outreach Services - Contractual	859	1,408	61%	549	9,750	9%	8,891
Outreach Services - Commodity	3,112	1,782	175%	(1,330)	10,950	28%	7,838
<b>Total Outreach Services</b>	<b>79,885</b>	<b>79,524</b>	<b>100%</b>	<b>(361)</b>	<b>395,365</b>	<b>20%</b>	<b>315,480</b>
Interlibrary Loan - Personnel	28,588	35,868	80%	7,280	146,855	19%	118,267
Interlibrary Loan - Contractual	16,160	16,519	98%	359	52,150	31%	35,990
Interlibrary Loan - Commodity	-	171	0%	171	500	0%	500
<b>Total Interlibrary Loan</b>	<b>44,748</b>	<b>52,558</b>	<b>85%</b>	<b>7,810</b>	<b>199,505</b>	<b>22%</b>	<b>154,757</b>
Old Town Operations - Personnel	23,599	24,813	95%	1,214	106,565	22%	82,966
Old Town Operations - Contractual	18,715	28,704	65%	9,989	142,000	13%	123,285

**Poudre River Public Library District - General Fund Expenditures Summarized by Department  
Q1 2019**

	Actual	QTD Budget	% of QTD Budget	QTD Budget Variance \$	Annual Budget	% of Annual Budget	Annual Budget Variance \$
Old Town Operations - Commodity	4,553	2,295	198%	(2,258)	12,500	36%	7,947
<b>Total Old Town Operations</b>	<b>46,867</b>	<b>55,812</b>	<b>84%</b>	<b>8,945</b>	<b>261,065</b>	<b>18%</b>	<b>214,198</b>
Old Town Public Service - Personnel	171,591	211,932	81%	40,341	816,145	21%	644,554
Old Town Public Service - Contractual	265	2,503	11%	2,238	5,150	5%	4,885
Old Town Public Service - Commodity	209	618	34%	409	3,000	7%	2,791
<b>Total Old Town Public Service</b>	<b>172,066</b>	<b>215,053</b>	<b>80%</b>	<b>42,987</b>	<b>824,295</b>	<b>21%</b>	<b>652,229</b>
Old Town Circulation - Personnel	103,274	124,738	83%	21,465	526,975	20%	423,701
Old Town Circulation - Contractual	22,278	24,916	89%	2,638	25,000	89%	2,722
Old Town Circulation - Commodity	1,154	43	2691%	(1,111)	8,500	14%	7,346
<b>Total Old Town Circulation</b>	<b>126,705</b>	<b>149,697</b>	<b>85%</b>	<b>22,992</b>	<b>560,475</b>	<b>23%</b>	<b>433,770</b>
Collection Development - Personnel	-	-	#DIV/0!	-	-	#DIV/0!	-
Collection Development - Contractual	6,170	37,544	16%	31,375	198,850	3%	192,680
Collection Development - Commodity	276,251	268,870	103%	(7,381)	1,153,100	24%	876,849
<b>Total Collection Development</b>	<b>282,421</b>	<b>306,415</b>	<b>92%</b>	<b>23,994</b>	<b>1,351,950</b>	<b>21%</b>	<b>1,069,529</b>
Programming - Personnel	10,234	6,606	155%	(3,628)	31,200	33%	20,966
Programming - Contractual	8,077	13,667	59%	5,590	73,400	11%	65,323
Programming - Commodity	10,412	9,661	108%	(751)	50,300	21%	39,888
<b>Total Programming</b>	<b>28,723</b>	<b>29,934</b>	<b>96%</b>	<b>1,211</b>	<b>154,900</b>	<b>19%</b>	<b>126,177</b>
Harmony Operations - Personnel	21,625	23,838	91%	2,214	103,555	21%	81,930
Harmony Operations - Contractual	2,542	3,813	67%	1,272	15,750	16%	13,208
Harmony Operations - Commodity	1,054	2,398	44%	1,344	12,100	9%	11,046
<b>Total Harmony Operations</b>	<b>25,220</b>	<b>30,049</b>	<b>84%</b>	<b>4,829</b>	<b>131,405</b>	<b>19%</b>	<b>106,185</b>
Harmony Public Service - Personnel	140,531	135,012	104%	(5,519)	640,605	22%	500,074
Harmony Public Service - Contractual	106	336	31%	230	1,250	8%	1,144
Harmony Public Service - Commodity	1,539	152	1015%	(1,387)	500	308%	(1,039)
<b>Total Harmony Public Service</b>	<b>142,175</b>	<b>135,499</b>	<b>105%</b>	<b>(6,676)</b>	<b>642,355</b>	<b>22%</b>	<b>500,180</b>
Harmony Circulation - Personnel	89,036	113,768	78%	24,732	455,030	20%	365,994
Harmony Circulation - Contractual	-	-	#DIV/0!	-	-	#DIV/0!	-
Harmony Circulation - Commodity	-	-	#DIV/0!	-	250	0%	250
<b>Total Harmony Circulation</b>	<b>89,036</b>	<b>113,768</b>	<b>78%</b>	<b>24,732</b>	<b>455,280</b>	<b>20%</b>	<b>366,244</b>
Council Tree Operations - Personnel	24,258	25,076	97%	817	110,625	22%	86,367
Council Tree Operations - Contractual	27,745	34,367	81%	6,622	154,700	18%	126,955
Council Tree Operations - Commodity	1,403	688	204%	(715)	8,100	17%	6,697
<b>Total Council Tree Operations</b>	<b>53,407</b>	<b>60,131</b>	<b>89%</b>	<b>6,724</b>	<b>273,425</b>	<b>20%</b>	<b>220,018</b>

**Poudre River Public Library District - General Fund Expenditures Summarized by Department  
Q1 2019**

	<b>Actual</b>	<b>QTD Budget</b>	<b>% of QTD Budget</b>	<b>QTD Budget Variance \$</b>	<b>Annual Budget</b>	<b>% of Annual Budget</b>	<b>Annual Budget Variance \$</b>
Council Tree Public Service - Personnel	93,700	98,756	95%	5,055	443,725	21%	350,025
Council Tree Public Service - Contractual	149	-	#DIV/0!	(149)	250	60%	101
Council Tree Public Service - Commodity	33	118	28%	85	500	7%	467
<b>Total Council Tree Public Service</b>	<b>93,882</b>	<b>98,874</b>	<b>95%</b>	<b>4,991</b>	<b>444,475</b>	<b>21%</b>	<b>350,593</b>
Council Tree Circulation - Personnel	96,604	108,630	89%	12,026	474,630	20%	378,026
Council Tree Circulation - Contractual	26	34	75%	9	20,000	0%	19,974
Council Tree Circulation - Commodity			#DIV/0!	-	250	0%	250
<b>Total Council Tree Circulation</b>	<b>96,629</b>	<b>108,664</b>	<b>89%</b>	<b>12,035</b>	<b>494,880</b>	<b>20%</b>	<b>398,251</b>
Total Personnel	1,444,369	1,542,809	94%	98,440	6,712,220	22%	5,267,851
Total Contractual	446,990	597,085	75%	150,095	2,423,600	18%	1,976,610
Total Commodity	421,325	306,431	137%	(114,894)	1,366,150	31%	944,825
<b>Total Expenditures</b>	<b>2,312,684</b>	<b>2,446,325</b>	<b>95%</b>	<b>133,641</b>	<b>10,501,970</b>	<b>22%</b>	<b>8,189,286</b>

**Poudre River Public Library District - General Fund Budget vs. Actual Detail  
Q1 2019**

	<b>Actual</b>	<b>Annual Budget</b>	<b>% of Annual Budget</b>	<b>Annual Budget Variance \$</b>
<b>General Revenue</b>				
Property taxes	3,491,087	9,540,300	37%	(6,049,213)
Specific ownership taxes	139,918	800,000	17%	(660,082)
Property tax interest	(56)	-	#DIV/0!	(56)
Investment earnings	63,719	50,000	127%	13,719
Miscellaneous	6,666	9,600	69%	(2,934)
<b>Total General Revenue</b>	<b>3,701,334</b>	<b>10,399,900</b>	<b>36%</b>	<b>(6,698,566)</b>
<b>Program Revenue</b>				
Copier charges	7,004	20,000	35%	(12,996)
Extended use fees	23,071	120,000	19%	(96,929)
Donations	13,125	141,000	9%	(127,875)
Intergovernmental - Grants	45,397	78,700	58%	(33,303)
<b>Total Program Revenue</b>	<b>88,597</b>	<b>359,700</b>	<b>25%</b>	<b>(271,103)</b>
<b>Total Revenue</b>	<b>3,789,931</b>	<b>10,759,600</b>	<b>35%</b>	<b>(6,969,669)</b>

**Expenditures - Personnel**

Salaries-Regular	895,845	3,917,430	23%	3,021,585
Salaries-Hourly	175,753	1,032,405	17%	856,652
Salaries-Overtime	17,646	93,695	19%	76,049
Health Insurance	199,253	894,790	22%	695,537
Dental Insurance	10,538	52,020	20%	41,482
Retirement Contributions	57,743	269,665	21%	211,922
SS & Medicare	78,467	399,375	20%	320,908
Workers Compensation	-	7,200	0%	7,200
Life Insurance	1,320	13,460	10%	12,140
Long-Term Disability	4,819	17,180	28%	12,361
Unemployment	2,985	-	#DIV/0!	(2,985)
Other Personnel Costs	-	15,000	0%	15,000
<b>Total Personnel Expenditures</b>	<b>1,444,369</b>	<b>6,712,220</b>	<b>22%</b>	<b>5,267,851</b>

**Expenditures - Contractual**

Banking Services	1,810	10,350	17%	8,540
Audit Services	1,246	7,500	17%	6,254
Collections Services	2,315	30,000	8%	27,685
Consulting Services	8,103	46,750	17%	38,648
Legal Services	6,051	45,000	13%	38,949
Security Services	15,087	117,000	13%	101,913
Artists, Musicians & Sp	7,856	61,800	13%	53,944
Education & Training	1,888	5,000	38%	3,112
Disposal of HAZMAT	-	-	#DIV/0!	-
Contractual Labor	-	1,500	0%	1,500



**Poudre River Public Library District - General Fund Budget vs. Actual Detail  
Q1 2019**

	Actual	Annual Budget	% of Annual Budget	Annual Budget Variance \$
Governmental Services	-	-	#DIV/0!	-
Contract Pmt to Gvt/Other	167,163	591,700	28%	424,537
Other Prof & Tech Services	43,368	99,950	43%	56,582
Other Prof & Tech Services - Comm	-	65,000	0%	65,000
Water	1,866	5,300	35%	3,434
Wastewater Services	546	3,080	18%	2,534
Storm Drainage Services	924	3,100	30%	2,176
Natural Gas	8,486	40,100	21%	31,614
Electricity	13,889	61,500	23%	47,611
Solid Waste Services	222	4,000	6%	3,778
Recycling Services	142	3,170	4%	3,028
Janitorial Services	21,712	155,350	14%	133,638
Vehicle Repair Services	-	-	#DIV/0!	-
Hardware Maint & Support	-	-	#DIV/0!	-
Software Maint & Support	112,194	129,000	87%	16,806
Maintenance Contracts	23,221	45,000	52%	21,779
Other Repair & Maint Serv	15,052	50,000	30%	34,948
Office Rental	13,881	51,920	27%	38,039
Fleet Services Equip	-	-	#DIV/0!	-
Copier Rental Services	10,354	51,650	20%	41,296
Other Rental Services	4,930	29,400	17%	24,470
Other Property Services	8,588	56,380	15%	47,792
Workers Comp Premiums	-	15,000	0%	15,000
Liability Ins Premium	2,332	35,000	7%	32,668
Property Ins Premium	-	21,500	0%	21,500
Telephone Services	9,249	41,200	22%	31,951
Cell Phone Services	2,616	-	#DIV/0!	(2,616)
Employee Travel	-	-	#DIV/0!	-
Mileage	2,784	16,300	17%	13,516
Conference and Travel	11,813	65,000	18%	53,187
Other Employee Travel	-	-	#DIV/0!	-
Copy & Reproduction Serv	-	7,750	0%	7,750
Interview Applicant Trav	-	-	#DIV/0!	-
Postage & Freight Service	13,429	114,000	12%	100,571
Dues & Subscription Service	7,061	17,250	41%	10,189
On-Line Database Subscriptions	10,635	310,350	3%	299,715
Advertising Services	8,371	250	3348%	(8,121)
Other Purchased Services	-	9,500	0%	9,500
<b>Total Expenditures - Contractual</b>	<b>559,184</b>	<b>2,423,600</b>	<b>23%</b>	<b>1,864,416</b>
<b>Expenditures - Commodity</b>				
Office Supplies	8,834	29,200	30%	20,366
Office Equipment	-	-	#DIV/0!	-

**Poudre River Public Library District - General Fund Budget vs. Actual Detail  
Q1 2019**

	<b>Actual</b>	<b>Annual Budget</b>	<b>% of Annual Budget</b>	<b>Annual Budget Variance \$</b>
Furniture		-	#DIV/0!	-
Computer Hardware	(705)	10,000	-7%	10,705
Computer Software	187	5,000	4%	4,813
Meals - Business, Non Travel	535	4,500	12%	3,965
Food & Related Supplies	2,387	7,100	34%	4,713
Food & Related for Programs	11,166	50,300	22%	39,134
Books & Periodicals	86,121	459,100	19%	372,979
Non-Print Media	39,885	116,800	34%	76,915
Electronic Media	149,945	575,200	26%	425,255
Other Supplies	10,776	108,950	10%	98,174
Computer Hardware		-	#DIV/0!	-
NSF write-offs		-	#DIV/0!	-
Other Contingency		-	#DIV/0!	-
<b>Total Expenditures - Commodity</b>	<b>309,131</b>	<b>1,366,150</b>	<b>23%</b>	<b>1,057,019</b>
<b>Total Operating Costs</b>	<b>2,312,684</b>	<b>10,501,970</b>	<b>22%</b>	<b>8,189,286</b>
Capital Outlay	1,680	50,000	3%	48,320
Transfer to Cap. Projects Fund	-	250,000	0%	250,000
<b>Total Expenditures</b>	<b>2,314,364</b>	<b>10,801,970</b>	<b>21%</b>	<b>8,487,606</b>