

**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 February 28, 2019  
16.7%**

prepared March 15, 2019

Note: Conditional formatting in the % of YTD, % of Actual, and 2019 / 2018 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	2018 February YTD	2019 / 2018 Actual
<b>REVENUES</b>															
General property taxes	3,775,362	2,817,752	957,610	11.12%	3,960,440	2,953,547	1,006,893	134%	12%	33,948,824	33,948,824	-	100.00%	3,668,819	108%
Specific ownership taxes	16,633	198,397	(181,764)	0.70%	227,593	396,794	(169,201)	57%	10%	2,380,766	2,380,766	-	100.00%	292,775	78%
Earnings on investments	72,518	15,834	56,684	38.17%	166,316	31,667	134,649	525%	88%	190,000	190,000	-	100.00%	38,356	434%
Fines and fees	5,470	5,000	470	9.12%	11,177	10,000	1,177	112%	19%	60,000	60,000	-	100.00%	17,503	64%
Grant revenue	-	-	-	0.00%	62,591	62,591	-	100%	100%	62,591	62,591	-	100.00%	62,302	100%
Other income	(5)	666	(671)	-0.06%	1,809	1,333	476	136%	23%	8,000	8,000	-	100.00%	593	305%
<b>Total revenues</b>	<b>3,869,978</b>	<b>3,037,649</b>	<b>832,329</b>	<b>10.56%</b>	<b>4,429,926</b>	<b>3,455,932</b>	<b>973,994</b>	<b>128%</b>	<b>12%</b>	<b>36,650,181</b>	<b>36,650,181</b>	<b>-</b>	<b>100.00%</b>	<b>4,080,348</b>	
<b>EXPENDITURES</b>															
Salaries and wages	582,246	719,925	137,679	6.74%	1,154,871	1,439,851	284,980	80%	13%	8,639,109	8,639,109	-	100.00%	1,131,610	102%
Employee benefits	89,277	114,034	24,757	6.52%	179,267	228,069	48,802	79%	13%	1,368,429	1,368,429	-	100.00%	187,659	96%
Medical (Health, Dental, Vision) Insurance	97,168	145,138	47,970	5.58%	283,149	290,275	7,126	98%	16%	1,741,651	1,741,651	-	100.00%	188,731	150%
Workers' compensation	-	-	-	0.00%	63,655	63,655	-	100%	80%	80,000	80,000	-	100.00%	(271)	-23489%
Bank service charges	164	175	11	7.81%	341	350	9	97%	16%	2,100	2,100	-	100.00%	675	51%
Minor equipment/furniture <\$5k	2,515	7,876	5,361	2.66%	2,551	15,802	13,251	16%	3%	94,561	94,561	-	100.00%	1,331	192%
Janitorial supplies	3,939	4,084	145	8.04%	7,295	8,167	872	89%	15%	49,000	49,000	-	100.00%	6,179	118%
Operating supplies	5,966	11,696	5,730	4.25%	8,062	23,467	15,405	34%	6%	140,429	140,429	-	100.00%	11,549	70%
Bib processing supplies	-	13,319	13,319	0.00%	303	26,637	26,334	1%	0%	159,821	159,821	-	100.00%	10,167	3%
Postage	2,993	3,311	318	7.53%	8,178	6,621	(1,557)	124%	21%	39,725	39,725	-	100.00%	351	2330%
Printing	323	1,616	1,293	1.66%	323	3,233	2,910	10%	2%	19,400	19,400	-	100.00%	-	#DIV/0!
Memberships	1,493	1,553	60	8.01%	3,608	3,106	(502)	116%	19%	18,639	18,639	-	100.00%	2,118	170%
Public relations	12,464	8,026	(4,438)	12.94%	17,067	16,052	(1,015)	106%	18%	96,310	96,310	-	100.00%	3,215	531%
Programs	2,325	7,000	4,675	2.77%	2,439	14,000	11,561	17%	3%	84,000	84,000	-	100.00%	842	290%
Electric	18,551	18,428	(123)	8.39%	30,049	36,857	6,808	82%	14%	221,145	221,145	-	100.00%	14,939	201%
Water and sewer	1,585	2,605	1,020	5.07%	2,063	5,211	3,148	40%	7%	31,268	31,268	-	100.00%	1,770	117%
Natural gas	6,374	3,310	(3,064)	16.05%	8,385	6,620	(1,765)	127%	21%	39,722	39,722	-	100.00%	7,037	119%
Phones	26,670	21,132	(5,538)	10.52%	31,862	42,264	10,402	75%	13%	253,585	253,585	-	100.00%	37,458	85%
Disposal services	1,344	2,165	821	5.17%	2,801	4,331	1,530	65%	11%	25,986	25,986	-	100.00%	3,379	83%
Professional contracts	78,642	95,767	17,125	6.84%	266,483	191,535	(74,948)	139%	23%	1,149,213	1,149,213	-	100.00%	279,328	95%
Gas, motor oil, lubricants	465	1,875	1,410	2.07%	465	3,750	3,285	12%	2%	22,500	22,500	-	100.00%	601	77%
Repair and maintenance - building	15,727	19,062	3,335	6.88%	40,398	38,125	(2,273)	106%	18%	228,752	228,752	-	100.00%	41,583	97%
Repair and maintenance - vehicles	484	2,750	2,266	1.47%	484	5,500	5,016	9%	1%	33,000	33,000	-	100.00%	1,393	35%
Repair and maintenance - office equip	523	12,455	11,932	0.35%	575	24,910	24,335	2%	0%	149,462	149,462	-	100.00%	10,715	5%
Repair and maintenance - computer	48,567	34,498	(14,069)	11.73%	96,518	68,996	(27,522)	140%	23%	413,975	413,975	-	100.00%	9,970	968%
Repair and maintenance - on-line computer	2,816	15,324	12,508	1.53%	75,254	30,647	(44,607)	246%	41%	183,881	183,881	-	100.00%	6,830	1102%
Repair and maintenance - other equipment	-	2,634	2,634	0.00%	715	5,267	4,552	14%	2%	31,600	31,600	-	100.00%	654	109%
Tuition reimbursement	(450)	2,500	2,950	-1.50%	(900)	5,000	5,900	-18%	-3%	30,000	30,000	-	100.00%	-	#DIV/0!
Travel & mileage	3,074	4,637	1,563	5.52%	5,951	9,274	3,323	64%	11%	55,643	55,643	-	100.00%	5,178	115%
In-house training	(200)	4,584	4,784	-0.36%	(200)	9,167	9,367	-2%	0%	55,000	55,000	-	100.00%	2,100	-10%

Meetings	167	893	726	1.56%	234	1,786	1,552	13%	2%	10,717	10,717	-	100.00%	200	117%
Out-of-house training & conferences	2,229	5,634	3,405	3.30%	4,613	11,267	6,654	41%	7%	67,600	67,600	-	100.00%	4,813	96%
Treasurer's fee	56,635	45,223	(11,412)	10.39%	59,411	47,402	(12,009)	125%	11%	544,850	544,850	-	100.00%	55,035	108%
Books	2,654	47,875	45,221	0.46%	4,144	95,750	91,606	4%	1%	574,500	574,500	-	100.00%	37,033	11%
Newspapers/Periodicals	84	4,584	4,500	0.15%	24,964	9,167	(15,797)	272%	45%	55,000	55,000	-	100.00%	11,314	221%
Ebooks	-	12,500	12,500	0.00%	-	25,000	25,000	0%	0%	150,000	150,000	-	100.00%	-	#DIV/0!
Compact discs	-	3,750	3,750	0.00%	-	7,500	7,500	0%	0%	45,000	45,000	-	100.00%	1,793	0%
Software	13,744	23,001	9,257	4.98%	29,644	46,002	16,358	64%	11%	276,010	276,010	-	100.00%	54,937	54%
DVD/BluRay	19	14,584	14,565	0.01%	19	29,167	29,148	0%	0%	175,000	175,000	-	100.00%	9,119	0%
Other expense	-	146	146	0.00%	-	292	292	0%	0%	1,750	1,750	-	100.00%	60	0%
Electronic resources	35,806	50,500	14,694	5.91%	154,481	101,000	(53,481)	153%	25%	606,000	606,000	-	100.00%	117,421	132%
Platform Fees	-	1,071	1,071	0.00%	11,000	2,142	(8,858)	514%	86%	12,850	12,850	-	0.00%	-	#DIV/0!
Insurance	-	-	-	0.00%	69,507	69,507	-	100%	93%	75,000	75,000	-	100.00%	31,774	219%
Equipment Rentals	-	84	84	0.00%	-	167	167	0%	0%	1,000	1,000	-	100.00%	-	0%
Lease/rental expense	-	-	-	0.00%	-	10	10	0%	0%	10	10	-	100.00%	8,260	0%
<b>Total operating expenditures</b>	<b>1,116,383</b>	<b>1,491,324</b>	<b>374,941</b>	<b>6.18%</b>	<b>2,650,029</b>	<b>3,072,898</b>	<b>422,869</b>	<b>86%</b>	<b>15%</b>	<b>18,053,193</b>	<b>18,053,193</b>	<b>-</b>	<b>100.00%</b>	<b>2,298,850</b>	
<b>Capital outlay</b>															
Equipment/furniture >\$5k	-	24,984	24,984	0.00%	-	49,967	49,967	0%	0%	299,800	299,800	-	100.00%	3,031	
New computers & other technology	4,821	13,334	8,513	3.01%	5,909	26,667	20,758	22%	4%	160,000	160,000	-	100.00%		
Capital improvements	55,271	1,817,441			69,021	3,634,883	3,565,862	2%	0%	21,809,300	21,809,300	-	100.00%		
<b>Total capital outlay</b>	<b>60,092</b>	<b>1,855,759</b>	<b>33,497</b>	<b>0.27%</b>	<b>74,930</b>	<b>3,711,517</b>	<b>3,636,587</b>	<b>2%</b>	<b>0%</b>	<b>22,269,100</b>	<b>22,269,100</b>	<b>-</b>	<b>100.00%</b>	<b>3,031</b>	
<b>Transfers out</b>															
Debt service lease 2006 & 2010	-	13,750	13,750	0.00%	-	27,500	27,500	0%	0%	165,000	165,000	-	100.00%		
<b>Total transfers out</b>	<b>-</b>	<b>13,750</b>	<b>13,750</b>	<b>0.00%</b>	<b>-</b>	<b>27,500</b>	<b>27,500</b>	<b>0%</b>	<b>0%</b>	<b>165,000</b>	<b>165,000</b>	<b>-</b>	<b>100.00%</b>	<b>-</b>	
<b>Tax distribution</b>															
Tax distribution to member libraries	848,652	634,255	(214,397)	11.11%	887,275	664,821	(222,454)	133%	12%	7,641,625	7,641,625	-	100.00%	811,970	
<b>Total tax distribution to member libraries</b>	<b>848,652</b>	<b>634,255</b>	<b>(214,397)</b>	<b>11.11%</b>	<b>887,275</b>	<b>664,821</b>	<b>(222,454)</b>	<b>133%</b>	<b>12%</b>	<b>7,641,625</b>	<b>7,641,625</b>	<b>-</b>	<b>100.00%</b>	<b>811,970</b>	
<b>Total expenditures</b>	<b>2,025,127</b>	<b>3,995,088</b>	<b>207,791</b>	<b>4.21%</b>	<b>3,612,234</b>	<b>7,476,736</b>	<b>3,864,502</b>	<b>48%</b>	<b>8%</b>	<b>48,128,918</b>	<b>48,128,918</b>	<b>-</b>	<b>100.00%</b>	<b>3,113,851</b>	
EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES	1,844,851	(957,439)	1,040,120		817,692	(4,020,804)	4,838,496			(11,478,737)	(11,478,737)	-		966,497	
FUND BALANCE															
Beginning Fund Balance	37,431,790				38,458,949					38,706,107	33,863,195			31,100,095	
Ending Fund Balance	39,276,641				39,276,641					27,227,370	22,384,458			32,066,592	