

**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 March 31, 2019
25.0%**

prepared April 18, 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 March YTD	2019 / 2018 Actual
REVENUES															
General property taxes	1,910,255	1,357,953	552,302	5.63%	5,870,695	4,311,501	1,559,195	136%	17%	33,948,824	33,948,824	-	100.00%	4,644,770	126%
Specific ownership taxes	307,595	198,397	109,198	12.92%	535,188	595,191	(60,003)	90%	22%	2,380,766	2,380,766	-	100.00%	464,437	115%
Earnings on investments	80,482	15,833	64,649	42.36%	246,798	47,500	199,298	520%	130%	190,000	190,000	-	100.00%	68,951	358%
Fines and fees	5,219	5,000	219	8.70%	16,396	15,000	1,396	109%	27%	60,000	60,000	-	100.00%	25,794	64%
Grant revenue	-	-	-	0.00%	62,591	62,591	-	100%	100%	62,591	62,591	-	100.00%	62,302	100%
Other income	673	667	6	8.41%	2,482	2,000	482	124%	31%	8,000	8,000	-	100.00%	6,496	38%
Total revenues	2,304,224	1,577,850	726,374	6.29%	6,734,150	5,033,782	1,700,368	134%	18%	36,650,181	36,650,181	-	100.00%	5,272,750	
EXPENDITURES															
Salaries and wages	589,907	719,930	130,023	6.83%	1,744,778	2,159,781	415,003	81%	20%	8,639,109	8,639,109	-	100.00%	1,768,485	99%
Employee benefits	75,968	114,037	38,069	5.55%	255,235	342,106	86,871	75%	19%	1,368,429	1,368,429	-	100.00%	281,304	91%
Medical (Health, Dental, Vision) Insurance	16,681	145,137	128,456	0.96%	299,830	435,412	135,582	69%	17%	1,741,651	1,741,651	-	100.00%	353,293	85%
Workers' compensation	(24,828)	(43,655)	(18,827)	-31.04%	38,827	20,000	(18,827)	194%	49%	80,000	80,000	-	100.00%	(354)	-10968%
Bank service charges	130	175	45	6.19%	471	525	54	90%	22%	2,100	2,100	-	100.00%	1,016	46%
Minor equipment/furniture <\$5k	6,898	7,876	978	7.29%	9,449	23,678	14,229	40%	10%	94,561	94,561	-	100.00%	4,916	192%
Janitorial supplies	3,248	4,083	835	6.63%	10,543	12,250	1,707	86%	22%	49,000	49,000	-	100.00%	10,222	103%
Operating supplies	7,383	11,696	4,313	5.26%	15,445	35,163	19,718	44%	11%	140,429	140,429	-	100.00%	18,746	82%
Bib processing supplies	18,372	13,318	(5,054)	11.50%	18,675	39,955	21,280	47%	12%	159,821	159,821	-	100.00%	21,219	88%
Postage	1,954	3,310	1,356	4.92%	10,132	9,931	(201)	102%	26%	39,725	39,725	-	100.00%	5,251	193%
Printing	501	1,617	1,116	2.58%	824	4,850	4,026	17%	4%	19,400	19,400	-	100.00%	47	1753%
Memberships	347	1,554	1,207	1.86%	3,955	4,660	705	85%	21%	18,639	18,639	-	100.00%	2,789	142%
Public relations	7,253	8,025	772	7.53%	24,320	24,077	(243)	101%	25%	96,310	96,310	-	100.00%	9,753	249%
Programs	12,430	7,000	(5,430)	14.80%	14,869	21,000	6,131	71%	18%	84,000	84,000	-	100.00%	2,998	496%
Electric	13,824	18,429	4,605	6.25%	43,873	55,286	11,413	79%	20%	221,145	221,145	-	100.00%	27,479	160%
Water and sewer	1,443	2,606	1,163	4.61%	3,506	7,817	4,311	45%	11%	31,268	31,268	-	100.00%	3,063	114%
Natural gas	7,042	3,310	(3,732)	17.73%	15,427	9,930	(5,497)	155%	39%	39,722	39,722	-	100.00%	10,665	145%
Phones	43,733	21,132	(22,601)	17.25%	75,595	63,396	(12,199)	119%	30%	253,585	253,585	-	100.00%	57,659	131%
Disposal services	4,182	2,165	(2,017)	16.09%	6,983	6,496	(487)	107%	27%	25,986	25,986	-	100.00%	5,967	117%
Professional contracts	79,136	95,768	16,632	6.89%	345,619	287,303	(58,316)	120%	30%	1,149,213	1,149,213	-	100.00%	340,323	102%
Gas, motor oil, lubricants	611	1,875	1,264	2.72%	1,076	5,625	4,549	19%	5%	22,500	22,500	-	100.00%	1,257	86%
Repair and maintenance - building	10,024	19,063	9,039	4.38%	50,422	57,188	6,766	88%	22%	228,752	228,752	-	100.00%	60,085	84%
Repair and maintenance - vehicles	1,036	2,750	1,714	3.14%	1,520	8,250	6,730	18%	5%	33,000	33,000	-	100.00%	1,523	100%
Repair and maintenance - office equip	12,111	12,455	344	8.10%	12,686	37,365	24,679	34%	8%	149,462	149,462	-	100.00%	23,909	53%
Repair and maintenance - computer	2,575	34,498	31,923	0.62%	99,093	103,494	4,401	96%	24%	413,975	413,975	-	100.00%	15,558	637%
Repair and maintenance - on-line computer	6,809	15,323	8,514	3.70%	82,063	45,970	(36,093)	179%	45%	183,881	183,881	-	100.00%	6,830	1202%
Repair and maintenance - other equipment	-	2,633	2,633	0.00%	715	7,900	7,185	9%	2%	31,600	31,600	-	100.00%	3,900	18%
Tuition reimbursement	(450)	2,500	2,950	-1.50%	(1,350)	7,500	8,850	-18%	-5%	30,000	30,000	-	100.00%	-	#DIV/0!
Travel & mileage	3,907	4,637	730	7.02%	9,858	13,911	4,053	71%	18%	55,643	55,643	-	100.00%	8,072	122%
In-house training	8,563	4,583	(3,980)	15.57%	8,363	13,750	5,387	61%	15%	55,000	55,000	-	100.00%	2,300	364%

Meetings	482	893	411	4.50%	716	2,679	1,963	27%	7%	10,717	10,717	-	100.00%	917	78%
Out-of-house training & conferences	6,451	5,633	(818)	9.54%	11,064	16,900	5,836	65%	16%	67,600	67,600	-	100.00%	11,054	100%
Treasurer's fee	28,623	21,794	(6,829)	5.25%	88,034	69,196	(18,838)	127%	16%	544,850	544,850	-	100.00%	69,654	126%
Books	70,271	47,875	(22,396)	12.23%	74,415	143,625	69,210	52%	13%	574,500	574,500	-	100.00%	81,344	91%
Newspapers/Periodicals	1,158	4,583	3,425	2.11%	26,122	13,750	(12,372)	190%	47%	55,000	55,000	-	100.00%	14,631	179%
Ebooks	23,726	12,500	(11,226)	15.82%	23,726	37,500	13,774	63%	16%	150,000	150,000	-	100.00%	15,941	149%
Compact discs	4,443	3,750	(693)	9.87%	4,443	11,250	6,807	39%	10%	45,000	45,000	-	100.00%	5,523	80%
Software	16,017	23,000	6,983	5.80%	45,661	69,002	23,341	66%	17%	276,010	276,010	-	100.00%	85,842	53%
DVD/BluRay	18,955	14,583	(4,372)	10.83%	18,974	43,750	24,776	43%	11%	175,000	175,000	-	100.00%	19,908	95%
Other expense	128	145	17	7.31%	128	437	309	29%	7%	1,750	1,750	-	100.00%	60	213%
Electronic resources	12,895	50,500	37,605	2.13%	167,376	151,500	(15,876)	110%	28%	606,000	606,000	-	100.00%	130,150	129%
Platform Fees	-	1,070	1,070	0.00%	11,000	3,212	(7,788)	342%	86%	12,850	12,850	-	0.00%	-	#DIV/0!
Insurance	-	(50,757)	(50,757)	0.00%	69,507	18,750	(50,757)	371%	93%	75,000	75,000	-	100.00%	31,774	219%
Equipment Rentals	-	83	83	0.00%	-	250	250	0%	0%	1,000	1,000	-	100.00%	-	0%
Lease/rental expense	-	-	-	0.00%	-	10	10	0%	0%	10	10	-	100.00%	12,390	0%
Total operating expenditures	1,093,939	1,373,482	279,543	6.06%	3,743,968	4,446,380	702,412	84%	21%	18,053,193	18,053,193	-	100.00%	3,527,463	
Capital outlay															
Equipment/furniture >\$5k	-	24,983	24,983	0.00%	-	74,950	74,950	0%	0%	299,800	299,800	-	100.00%	91,135	
New computers & other technology	4,237	13,333	9,096	2.65%	10,146	40,000	29,854	25%	6%	160,000	160,000	-	100.00%		
Capital improvements	193,554	1,817,442			262,575	5,452,325	5,189,750	5%	1%	21,809,300	21,809,300	-	100.00%	174,291	
Total capital outlay	197,791	1,855,758	34,079	0.89%	272,721	5,567,275	5,294,554	5%	1%	22,269,100	22,269,100	-	100.00%	265,426	
Transfers out															
Debt service lease 2006 & 2010	-	13,750	13,750	0.00%	-	41,250	41,250	0%	0%	165,000	165,000	-	100.00%		
Total transfers out	-	13,750	13,750	0.00%	-	41,250	41,250	0%	0%	165,000	165,000	-	100.00%	-	
Tax distribution															
Tax distribution to member libraries	437,902	305,665	(132,237)	5.73%	1,325,177	970,486	(354,691)	137%	17%	7,641,625	7,641,625	-	100.00%	1,029,235	
Total tax distribution to member libraries	437,902	305,665	(132,237)	5.73%	1,325,177	970,486	(354,691)	137%	17%	7,641,625	7,641,625	-	100.00%	1,029,235	
Total expenditures	1,729,632	3,548,655	195,135	3.59%	5,341,866	11,025,391	5,683,525	48%	11%	48,128,918	48,128,918	-	100.00%	4,822,124	
EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES	574,592	(1,970,805)	921,509		1,392,284	(5,991,609)	7,383,893			(11,478,737)	(11,478,737)	-		450,626	
FUND BALANCE															
Beginning Fund Balance	39,276,641				38,458,949					38,706,107	33,863,195			31,100,095	
Ending Fund Balance	39,851,233				39,851,233					27,227,370	22,384,458			31,550,721	