

**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 May 31, 2019
41.7%**

prepared June 20, 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 May YTD	2019 / 2018 Actual
REVENUES															
General property taxes	5,024,091	5,839,198	(815,107)	14.80%	30,015,890	31,538,457	(1,522,567)	95%	88%	33,948,824	33,948,824	-	100.00%	24,685,018	122%
Specific ownership taxes	210,520	198,397	12,123	8.84%	907,545	991,986	(84,441)	91%	38%	2,150,000	2,380,766	(230,766)	90.31%	813,163	112%
Earnings on investments	108,652	15,834	92,818	57.19%	448,929	79,167	369,762	567%	236%	480,000	190,000	290,000	252.63%	190,290	236%
Fines and fees	5,300	5,000	300	8.83%	28,201	25,000	3,201	113%	47%	60,000	60,000	-	100.00%	40,487	70%
Grant revenue	-	-	-	0.00%	62,591	62,591	-	100%	100%	62,591	62,591	-	100.00%	62,302	100%
Other income	176	666	(490)	2.20%	3,089	3,333	(244)	93%	39%	7,500	8,000	(500)	93.75%	7,524	41%
Total revenues	5,348,739	6,059,095	(710,356)	14.59%	31,466,245	32,700,534	(1,234,289)	96%	86%	36,708,915	36,650,181	58,734	100.16%	25,798,784	
EXPENDITURES															
Salaries and wages	591,491	719,925	128,434	6.85%	2,924,671	3,599,629	674,958	81%	34%	8,639,109	8,639,109	-	100.00%	3,009,727	97%
Employee benefits	81,127	114,034	32,907	5.93%	424,256	570,176	145,920	74%	31%	1,368,429	1,368,429	-	100.00%	464,737	91%
Medical (Health, Dental, Vision) Insurance	111,600	145,137	33,537	6.41%	620,812	725,687	104,875	86%	36%	1,741,651	1,741,651	-	100.00%	561,782	111%
Workers' compensation	-	6,666	6,666	0.00%	38,827	33,333	(5,494)	116%	49%	40,000	80,000	40,000	50.00%	16,802	231%
Bank service charges	32	175	143	1.52%	628	875	247	72%	30%	2,100	2,100	-	100.00%	1,471	43%
Minor equipment/furniture <\$5k	1,666	7,876	6,210	1.76%	23,302	39,429	16,127	59%	25%	94,561	94,561	-	100.00%	8,217	284%
Janitorial supplies	3,105	4,084	979	6.34%	17,753	20,417	2,664	87%	36%	49,000	49,000	-	100.00%	18,011	99%
Operating supplies	10,288	11,697	1,409	7.33%	33,751	58,556	24,805	58%	24%	140,429	140,429	-	100.00%	41,329	82%
Bib processing supplies	11,426	13,318	1,892	7.15%	39,903	66,592	26,689	60%	25%	159,821	159,821	-	100.00%	42,895	93%
Postage	3,139	3,311	172	7.90%	15,522	16,552	1,030	94%	39%	39,725	39,725	-	100.00%	10,633	146%
Printing	200	1,616	1,416	1.03%	1,998	8,083	6,085	25%	10%	19,400	19,400	-	100.00%	269	743%
Memberships	365	1,553	1,188	1.96%	4,705	7,766	3,061	61%	25%	18,639	18,639	-	100.00%	3,800	124%
Public relations	3,652	8,026	4,374	3.79%	44,497	40,129	(4,368)	111%	46%	96,310	96,310	-	100.00%	20,177	221%
Programs	12,989	7,000	(5,989)	15.46%	36,080	35,000	(1,080)	103%	43%	84,000	84,000	-	100.00%	29,068	124%
Electric	17,412	18,429	1,017	7.87%	75,020	92,144	17,124	81%	34%	221,145	221,145	-	100.00%	58,459	128%
Water and sewer	1,816	2,605	789	5.81%	6,984	13,028	6,044	54%	22%	31,268	31,268	-	100.00%	6,457	108%
Natural gas	4,029	3,310	(719)	10.14%	21,405	16,551	(4,854)	129%	54%	39,722	39,722	-	100.00%	17,034	126%
Phones	21,249	21,132	(117)	8.38%	106,250	105,660	(590)	101%	42%	253,585	253,585	-	100.00%	100,956	105%
Disposal services	2,711	2,165	(546)	10.43%	12,461	10,827	(1,634)	115%	48%	25,986	25,986	-	100.00%	10,937	114%
Professional contracts	93,607	95,768	2,161	8.15%	555,380	478,839	(76,541)	116%	48%	1,170,000	1,149,213	(20,787)	101.81%	485,429	114%
Gas, motor oil, lubricants	1,617	1,875	258	7.19%	3,842	9,375	5,533	41%	17%	22,500	22,500	-	100.00%	2,621	147%
Repair and maintenance - building	28,535	19,062	(9,473)	12.47%	101,067	95,313	(5,754)	106%	44%	228,752	228,752	-	100.00%	87,297	116%
Repair and maintenance - vehicles	657	2,750	2,093	1.99%	2,177	13,750	11,573	16%	7%	33,000	33,000	-	100.00%	7,441	29%
Repair and maintenance - office equip	8,863	12,455	3,592	5.93%	32,976	62,276	29,300	53%	22%	149,462	149,462	-	100.00%	47,682	69%
Repair and maintenance - computer	10,642	34,498	23,856	2.57%	113,756	172,490	58,734	66%	27%	413,975	413,975	-	100.00%	34,104	334%
Repair and maintenance - on-line computer	-	15,323	15,323	0.00%	82,063	76,617	(5,446)	107%	45%	183,881	183,881	-	100.00%	6,830	1202%
Repair and maintenance - other equipment	4,422	2,634	(1,788)	13.99%	8,211	13,167	4,956	62%	26%	31,600	31,600	-	100.00%	3,981	206%
Tuition reimbursement	3,156	2,500	(656)	10.52%	1,356	12,500	11,144	11%	5%	25,000	30,000	5,000	83.33%	8,305	16%
Travel & mileage	3,981	4,637	656	7.15%	19,631	23,184	3,553	85%	35%	55,643	55,643	-	100.00%	16,317	120%
In-house training	10,992	4,584	(6,408)	19.99%	20,086	22,917	2,831	88%	37%	55,000	55,000	-	100.00%	2,701	744%

Meetings	791	893	102	7.38%	2,863	4,465	1,602	64%	27%	10,717	10,717	-	100.00%	2,912	98%
Out-of-house training & conferences	7,208	5,634	(1,574)	10.66%	21,848	28,167	6,319	78%	32%	67,600	67,600	-	100.00%	31,567	69%
Treasurer's fee	75,364	93,714	18,350	13.83%	449,998	506,166	56,168	89%	83%	544,850	544,850	-	100.00%	370,215	122%
Books	81,295	47,875	(33,420)	14.15%	188,400	239,375	50,975	79%	33%	574,500	574,500	-	100.00%	218,548	86%
Newspapers/Periodicals	114	4,584	4,470	0.21%	27,778	22,917	(4,861)	121%	51%	55,000	55,000	-	100.00%	28,586	97%
Ebooks	8,587	12,500	3,913	5.72%	41,490	62,500	21,010	66%	28%	150,000	150,000	-	100.00%	34,713	120%
Compact discs	2,906	3,750	844	6.46%	9,512	18,750	9,238	51%	21%	45,000	45,000	-	100.00%	8,296	115%
Software	4,836	23,001	18,165	1.75%	54,668	115,004	60,336	48%	20%	276,010	276,010	-	100.00%	103,603	53%
DVD/BluRay	9,289	14,584	5,295	5.31%	37,863	72,917	35,054	52%	22%	175,000	175,000	-	100.00%	41,227	92%
Other expense	-	146	146	0.00%	128	729	601	18%	7%	1,750	1,750	-	100.00%	60	213%
Electronic resources	24,222	50,500	26,278	4.00%	217,382	252,500	35,118	86%	36%	606,000	606,000	-	100.00%	168,300	129%
Platform Fees	-	1,071	1,071	0.00%	11,000	5,354	(5,646)	205%	86%	12,850	12,850	-	0.00%	600	1833%
Insurance	(39)	6,250	6,289	-0.05%	70,599	31,250	(39,349)	226%	94%	72,000	75,000	3,000	96.00%	49,801	142%
Equipment Rentals	-	84	84	0.00%	-	417	417	0%	0%	1,000	1,000	-	100.00%	-	0%
Lease/rental expense	-	-	-	0.00%	-	10	10	0%	0%	10	10	-	-	16,520	0%
Total operating expenditures	1,259,342	1,552,731	293,389	6.98%	6,522,899	7,801,383	1,278,484	84%	36%	18,025,980	18,053,193	27,213	99.85%	6,200,417	
Capital outlay															
Equipment/furniture >\$5k	-	24,984	24,984	0.00%		124,917	124,917	0%	0%	299,800	299,800	-	100.00%	259,236	
New computers & other technology	4,798	13,334	8,536	3.00%	20,004	66,667	46,663	30%	13%	160,000	160,000	-	100.00%	1,169	
Capital improvements	440,115	1,817,441			783,436	9,087,208	8,303,772	9%	4%	15,000,000	21,809,300	6,809,300	68.78%	188,457	
Total capital outlay	444,913	1,855,759	33,520	2.00%	803,440	9,278,792	8,475,352	9%	4%	15,459,800	22,269,100	6,809,300	69.42%	448,862	
Transfers out															
Debt service lease 2006 & 2010	16,144	13,750	(2,394)	9.78%	16,144	68,750	52,606	23%	10%	165,000	165,000	-	100.00%	31,875	
Total transfers out	16,144	13,750	(2,394)	9.78%	16,144	68,750	52,606	23%	10%	165,000	165,000	-	100.00%	31,875	
Tax distribution															
Tax distribution to member libraries	1,146,747	1,314,360	167,613	15.01%	6,884,971	7,099,070	214,099	97%	90%	7,741,625	7,641,625	(100,000)	101.31%	5,571,339	
Total tax distribution to member libraries	1,146,747	1,314,360	167,613	15.01%	6,884,971	7,099,070	214,099	97%	90%	7,741,625	7,641,625	(100,000)	101.31%	5,571,339	
Total expenditures	2,867,146	4,736,600	492,128	5.96%	14,227,454	24,247,995	10,020,541	59%	30%	41,392,405	48,128,918	6,736,513	86.00%	12,252,493	
EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES	2,481,593	1,322,495	(218,228)		17,238,791	8,452,539	8,786,252			(4,683,490)	(11,478,737)	6,795,247		13,546,291	
FUND BALANCE															
Beginning Fund Balance	53,101,111				38,343,913					38,343,913	33,863,195			31,100,095	
Ending Fund Balance	55,582,704				55,582,704					33,660,423	22,384,458			44,646,386	