

**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 June 30, 2019
50.0%**

prepared July 16, 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 June YTD	2019 / 2018 Actual
REVENUES															
General property taxes	2,937,839	2,036,929	900,910	8.65%	32,953,729	33,575,386	(621,657)	98%	97%	33,948,824	33,948,824	-	100.00%	27,120,137	122%
Specific ownership taxes	174,587	198,397	(23,810)	7.33%	1,082,132	1,190,383	(108,251)	91%	45%	2,150,000	2,380,766	(230,766)	90.31%	981,384	110%
Earnings on investments	113,634	15,833	97,801	59.81%	562,563	95,000	467,563	592%	296%	575,000	190,000	385,000	302.63%	255,483	220%
Fines and fees	4,862	5,000	(138)	8.10%	33,063	30,000	3,063	110%	55%	60,000	60,000	-	100.00%	47,167	70%
Grant revenue	-	-	-	0.00%	62,591	62,591	-	100%	100%	62,591	62,591	-	100.00%	62,302	100%
Other income	6,864	667	6,197	85.80%	9,953	4,000	5,953	249%	124%	33,000	8,000	25,000	412.50%	7,467	133%
Total revenues	3,237,786	2,256,826	980,960	8.83%	34,704,031	34,957,360	(253,329)	99%	95%	36,829,415	36,650,181	179,234	100.49%	28,473,940	
EXPENDITURES															
Salaries and wages	593,723	719,928	126,205	6.87%	3,518,394	4,319,557	801,163	81%	41%	8,639,109	8,639,109	-	100.00%	3,581,839	98%
Employee benefits	82,069	114,037	31,968	6.00%	506,325	684,213	177,888	74%	37%	1,368,429	1,368,429	-	100.00%	497,875	102%
Medical (Health, Dental, Vision) Insurance	104,340	145,138	40,798	5.99%	725,152	870,825	145,673	83%	42%	1,741,651	1,741,651	-	100.00%	620,196	117%
Workers' compensation	-	6,667	6,667	0.00%	38,827	40,000	1,173	97%	49%	40,000	80,000	40,000	50.00%	25,380	153%
Bank service charges	74	175	101	3.52%	702	1,050	348	67%	33%	2,100	2,100	-	100.00%	1,556	45%
Minor equipment/furniture <\$5k	12,109	7,876	(4,233)	12.81%	35,411	47,305	11,894	75%	37%	94,561	94,561	-	100.00%	11,639	304%
Janitorial supplies	2,067	4,083	2,016	4.22%	19,820	24,500	4,680	81%	40%	49,000	49,000	-	100.00%	18,949	105%
Operating supplies	5,682	11,696	6,014	4.05%	39,433	70,252	30,819	56%	28%	140,429	140,429	-	100.00%	49,505	80%
Bib processing supplies	12,246	13,318	1,072	7.66%	52,149	79,910	27,761	65%	33%	140,000	159,821	19,821	87.60%	52,796	99%
Postage	1,811	3,310	1,499	4.56%	17,333	19,862	2,529	87%	44%	39,725	39,725	-	100.00%	10,785	161%
Printing	1,974	1,617	(357)	10.18%	3,972	9,700	5,728	41%	20%	18,000	19,400	1,400	92.78%	269	1477%
Memberships	926	1,553	627	4.97%	5,631	9,319	3,688	60%	30%	18,639	18,639	-	100.00%	3,940	143%
Public relations	1,759	8,026	6,267	1.83%	46,256	48,155	1,899	96%	48%	96,310	96,310	-	100.00%	24,453	189%
Programs	8,411	7,000	(1,411)	10.01%	44,491	42,000	(2,491)	106%	53%	84,000	84,000	-	100.00%	34,727	128%
Electric	16,061	18,428	2,367	7.26%	91,081	110,572	19,491	82%	41%	221,145	221,145	-	100.00%	73,760	123%
Water and sewer	3,197	2,606	(591)	10.22%	10,181	15,634	5,453	65%	33%	31,268	31,268	-	100.00%	8,366	122%
Natural gas	1,296	3,310	2,014	3.26%	22,701	19,861	(2,840)	114%	57%	42,000	39,722	(2,278)	105.73%	17,502	130%
Phones	31,040	21,132	(9,908)	12.24%	137,290	126,792	(10,498)	108%	54%	253,585	253,585	-	100.00%	121,944	113%
Disposal services	2,248	2,166	(82)	8.65%	14,709	12,993	(1,716)	113%	57%	27,500	25,986	(1,514)	105.83%	14,021	105%
Professional contracts	70,702	95,767	25,065	6.15%	626,082	574,606	(51,476)	109%	54%	1,225,000	1,149,213	(75,787)	106.59%	528,769	118%
Gas, motor oil, lubricants	885	1,875	990	3.93%	4,727	11,250	6,523	42%	21%	22,500	22,500	-	100.00%	3,343	141%
Repair and maintenance - building	20,377	19,063	(1,314)	8.91%	121,444	114,376	(7,068)	106%	53%	230,000	228,752	(1,248)	100.55%	193,783	63%
Repair and maintenance - vehicles	2,106	2,750	644	6.38%	4,283	16,500	12,217	26%	13%	33,000	33,000	-	100.00%	7,773	55%
Repair and maintenance - office equip	11,374	12,455	1,081	7.61%	44,350	74,731	30,381	59%	30%	140,000	149,462	9,462	93.67%	62,239	71%
Repair and maintenance - computer	9,294	34,497	25,203	2.25%	123,050	206,987	83,937	59%	30%	410,000	413,975	3,975	99.04%	61,043	202%
Repair and maintenance - on-line computer	1,246	15,323	14,077	0.68%	83,309	91,940	8,631	91%	45%	183,881	183,881	-	100.00%	6,830	1220%
Repair and maintenance - other equipment	-	2,633	2,633	0.00%	8,211	15,800	7,589	52%	26%	25,000	31,600	6,600	79.11%	3,981	206%
Tuition reimbursement	6,039	2,500	(3,539)	20.13%	7,395	15,000	7,605	49%	25%	20,000	30,000	10,000	66.67%	12,572	59%
Travel & mileage	5,116	4,637	(479)	9.19%	24,747	27,821	3,074	89%	44%	55,643	55,643	-	100.00%	23,625	105%
In-house training	603	4,583	3,980	1.10%	20,689	27,500	6,811	75%	38%	55,000	55,000	-	100.00%	5,865	353%

Meetings	511	893	382	4.77%	3,374	5,358	1,984	63%	31%	10,717	10,717	-	100.00%	4,501	75%
Out-of-house training & conferences	4,922	5,633	711	7.28%	26,770	33,800	7,030	79%	40%	67,600	67,600	-	100.00%	35,218	76%
Treasurer's fee	42,485	32,691	(9,794)	7.80%	492,483	538,857	46,374	91%	90%	544,850	544,850	-	100.00%	405,696	121%
Books	56,932	47,875	(9,057)	9.91%	245,332	287,250	41,918	85%	43%	574,500	574,500	-	100.00%	258,751	95%
Newspapers/Periodicals	41	4,583	4,542	0.07%	27,819	27,500	(319)	101%	51%	55,000	55,000	-	100.00%	28,711	97%
Ebooks	4,993	12,500	7,507	3.33%	46,483	75,000	28,517	62%	31%	150,000	150,000	-	100.00%	42,757	109%
Compact discs	3,220	3,750	530	7.16%	12,732	22,500	9,768	57%	28%	45,000	45,000	-	100.00%	9,554	133%
Software	16,745	23,001	6,256	6.07%	71,413	138,005	66,592	52%	26%	276,010	276,010	-	100.00%	115,849	62%
DVD/BluRay	7,900	14,583	6,683	4.51%	45,763	87,500	41,737	52%	26%	175,000	175,000	-	100.00%	51,255	89%
Other expense	-	146	146	0.00%	128	875	747	15%	7%	1,750	1,750	-	100.00%	60	213%
Electronic resources	87,347	50,500	(36,847)	14.41%	304,729	303,000	(1,729)	101%	50%	606,000	606,000	-	100.00%	274,050	111%
Platform Fees	600	1,071	471	0.00%	11,600	6,425	(5,175)	181%	90%	12,850	12,850	-	0.00%	600	1933%
Insurance	-	6,250	6,250	0.00%	70,599	37,500	(33,099)	188%	94%	72,000	75,000	3,000	96.00%	50,208	141%
Equipment Rentals	-	83	83	0.00%	-	500	500	0%	0%	1,000	1,000	-	100.00%	-	0%
Lease/rental expense	-	-	-	0.00%	-	10	10	0%	0%	10	10	-	-	18,447	0%
Total operating expenditures	1,234,471	1,491,708	257,237	6.84%	7,757,370	9,293,091	1,535,721	83%	43%	18,039,762	18,053,193	13,431	99.93%	7,374,982	
Capital outlay															
Equipment/furniture >\$5k	-	24,983	24,983	0.00%	-	149,900	149,900	0%	0%	299,800	299,800	-	100.00%	259,236	
New computers & other technology	17,572	13,333	(4,239)	10.98%	37,576	80,000	42,424	47%	23%	160,000	160,000	-	100.00%	1,169	
Capital improvements	461,439	1,817,442			1,244,875	10,904,650	9,659,775	11%	6%	14,000,000	21,809,300	7,809,300	64.19%	767,839	
Total capital outlay	479,011	1,855,758	20,744	2.15%	1,282,451	11,134,550	9,852,099	12%	6%	14,459,800	22,269,100	7,809,300	64.93%	1,028,244	
Transfers out															
Debt service lease 2006 & 2010	-	13,750	13,750	0.00%	16,144	82,500	66,356	20%	10%	165,000	165,000	-	100.00%	31,875	
Total transfers out	-	13,750	13,750	0.00%	16,144	82,500	66,356	20%	10%	165,000	165,000	-	100.00%	31,875	
Tax distribution															
Tax distribution to member libraries	637,674	458,497	(179,177)	8.34%	7,522,645	7,557,567	34,922	100%	98%	7,891,625	7,641,625	(250,000)	103.27%	6,083,007	
Total tax distribution to member libraries	637,674	458,497	(179,177)	8.34%	7,522,645	7,557,567	34,922	100%	98%	7,891,625	7,641,625	(250,000)	103.27%	6,083,007	
Total expenditures	2,351,156	3,819,713	112,554	4.89%	16,578,610	28,067,708	11,489,098	59%	34%	40,556,187	48,128,918	7,572,731	84.27%	14,518,108	
EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES	886,630	(1,562,887)	1,093,514		18,125,421	6,889,652	11,235,769			(3,726,772)	(11,478,737)	7,751,965		13,955,832	
FUND BALANCE															
Beginning Fund Balance	55,582,704				38,343,913					38,343,913	33,863,195			31,100,095	
Ending Fund Balance	56,469,334				56,469,334					34,617,141	22,384,458			45,055,927	