

**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 July 31, 2019
58.3%**

prepared August 13, 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 July YTD | 2019 / 2018 Actual |
| REVENUES | | | | | | | | | | | | | | | |
| General property taxes | 155,694 | 169,745 | (14,051) | 0.46% | 33,109,423 | 33,745,131 | (635,708) | 98% | 98% | 33,700,000 | 33,948,824 | (248,824) | 99.27% | 27,303,392 | 121% |
| Specific ownership taxes | 215,316 | 198,397 | 16,919 | 9.04% | 1,297,448 | 1,388,780 | (91,332) | 93% | 54% | 2,150,000 | 2,380,766 | (230,766) | 90.31% | 1,174,278 | 110% |
| Earnings on investments | 92,725 | 15,833 | 76,892 | 48.80% | 655,288 | 110,833 | 544,455 | 591% | 345% | 575,000 | 190,000 | 385,000 | 302.63% | 328,698 | 199% |
| Fines and fees | 5,846 | 5,000 | 846 | 9.74% | 38,909 | 35,000 | 3,909 | 111% | 65% | 60,000 | 60,000 | - | 100.00% | 54,313 | 72% |
| Grant revenue | - | - | - | 0.00% | 62,591 | 62,591 | - | 100% | 100% | 62,591 | 62,591 | - | 100.00% | 62,302 | 100% |
| Other income | 25,597 | 667 | 24,930 | 319.96% | 35,550 | 4,667 | 30,883 | 762% | 444% | 38,000 | 8,000 | 30,000 | 475.00% | 7,280 | 488% |
| Total revenues | 495,178 | 389,642 | 105,536 | 1.35% | 35,199,209 | 35,347,002 | (147,793) | 100% | 96% | 36,585,591 | 36,650,181 | (64,590) | 99.82% | 28,930,263 | |
| EXPENDITURES | | | | | | | | | | | | | | | |
| Salaries and wages | 599,281 | 719,923 | 120,642 | 6.94% | 4,117,675 | 5,039,480 | 921,805 | 82% | 48% | 8,639,109 | 8,639,109 | - | 100.00% | 4,125,284 | 100% |
| Employee benefits | 82,944 | 114,036 | 31,092 | 6.06% | 589,269 | 798,249 | 208,980 | 74% | 43% | 1,368,429 | 1,368,429 | - | 100.00% | 595,508 | 99% |
| Medical (Health, Dental, Vision) Insurance | 115,791 | 145,137 | 29,346 | 6.65% | 840,943 | 1,015,962 | 175,019 | 83% | 48% | 1,741,651 | 1,741,651 | - | 100.00% | 737,625 | 114% |
| Workers' compensation | - | 6,667 | 6,667 | 0.00% | 38,827 | 46,667 | 7,840 | 83% | 49% | 40,000 | 80,000 | 40,000 | 50.00% | 33,958 | 114% |
| Bank service charges | 174 | 175 | 1 | 8.29% | 876 | 1,225 | 349 | 72% | 42% | 2,000 | 2,100 | 100 | 95.24% | 1,656 | 53% |
| Minor equipment/furniture <\$5k | 3,397 | 7,876 | 4,479 | 3.59% | 38,808 | 55,181 | 16,373 | 70% | 41% | 94,561 | 94,561 | - | 100.00% | 13,133 | 295% |
| Janitorial supplies | 4,125 | 4,083 | (42) | 8.42% | 23,945 | 28,583 | 4,638 | 84% | 49% | 49,000 | 49,000 | - | 100.00% | 21,261 | 113% |
| Operating supplies | 6,624 | 11,696 | 5,072 | 4.72% | 46,057 | 81,948 | 35,891 | 56% | 33% | 140,429 | 140,429 | - | 100.00% | 56,633 | 81% |
| Bib processing supplies | 9,686 | 13,319 | 3,633 | 6.06% | 61,835 | 93,229 | 31,394 | 66% | 39% | 140,000 | 159,821 | 19,821 | 87.60% | 61,959 | 100% |
| Postage | 1,773 | 3,311 | 1,538 | 4.46% | 19,106 | 23,173 | 4,067 | 82% | 48% | 39,725 | 39,725 | - | 100.00% | 10,979 | 174% |
| Printing | 155 | 1,617 | 1,462 | 0.80% | 4,127 | 11,317 | 7,190 | 36% | 21% | 18,000 | 19,400 | 1,400 | 92.78% | 269 | 1534% |
| Memberships | 2,837 | 1,554 | (1,283) | 15.22% | 8,468 | 10,873 | 2,405 | 78% | 45% | 18,639 | 18,639 | - | 100.00% | 10,248 | 83% |
| Public relations | 6,511 | 8,026 | 1,515 | 6.76% | 52,767 | 56,181 | 3,414 | 94% | 55% | 96,310 | 96,310 | - | 100.00% | 26,134 | 202% |
| Programs | 8,842 | 7,000 | (1,842) | 10.53% | 53,333 | 49,000 | (4,333) | 109% | 63% | 84,000 | 84,000 | - | 100.00% | 39,857 | 134% |
| Electric | 19,764 | 18,429 | (1,335) | 8.94% | 110,845 | 129,001 | 18,156 | 86% | 50% | 221,145 | 221,145 | - | 100.00% | 92,924 | 119% |
| Water and sewer | 6,052 | 2,606 | (3,446) | 19.36% | 16,233 | 18,240 | 2,007 | 89% | 52% | 31,268 | 31,268 | - | 100.00% | 15,795 | 103% |
| Natural gas | 459 | 3,310 | 2,851 | 1.16% | 23,160 | 23,171 | 11 | 100% | 58% | 42,000 | 39,722 | (2,278) | 105.73% | 17,837 | 130% |
| Phones | 16,013 | 21,133 | 5,120 | 6.31% | 153,303 | 147,925 | (5,378) | 104% | 60% | 253,585 | 253,585 | - | 100.00% | 154,265 | 99% |
| Disposal services | 5,011 | 2,165 | (2,846) | 19.28% | 19,720 | 15,158 | (4,562) | 130% | 76% | 27,500 | 25,986 | (1,514) | 105.83% | 17,066 | 116% |
| Professional contracts | 77,582 | 95,768 | 18,186 | 6.75% | 703,664 | 670,374 | (33,290) | 105% | 61% | 1,225,000 | 1,149,213 | (75,787) | 106.59% | 610,795 | 115% |
| Gas, motor oil, lubricants | 1,250 | 1,875 | 625 | 5.56% | 5,977 | 13,125 | 7,148 | 46% | 27% | 22,500 | 22,500 | - | 100.00% | 4,024 | 149% |
| Repair and maintenance - building | 22,310 | 19,063 | (3,247) | 9.75% | 143,754 | 133,439 | (10,315) | 108% | 63% | 230,000 | 228,752 | (1,248) | 100.55% | 137,890 | 104% |
| Repair and maintenance - vehicles | 473 | 2,750 | 2,277 | 1.43% | 4,756 | 19,250 | 14,494 | 25% | 14% | 27,000 | 33,000 | 6,000 | 81.82% | 8,071 | 59% |
| Repair and maintenance - office equip | 8,956 | 12,456 | 3,500 | 5.99% | 53,306 | 87,187 | 33,881 | 61% | 36% | 140,000 | 149,462 | 9,462 | 93.67% | 73,540 | 72% |
| Repair and maintenance - computer | 30,469 | 34,498 | 4,029 | 7.36% | 153,519 | 241,485 | 87,966 | 64% | 37% | 410,000 | 413,975 | 3,975 | 99.04% | 72,006 | 213% |
| Repair and maintenance - on-line computer | 46,117 | 15,324 | (30,793) | 25.08% | 129,426 | 107,264 | (22,162) | 121% | 70% | 183,881 | 183,881 | - | 100.00% | 6,830 | 1895% |
| Repair and maintenance - other equipment | - | 2,633 | 2,633 | 0.00% | 8,211 | 18,433 | 10,222 | 45% | 26% | 25,000 | 31,600 | 6,600 | 79.11% | 7,039 | 117% |
| Tuition reimbursement | - | 2,500 | 2,500 | 0.00% | 7,395 | 17,500 | 10,105 | 42% | 25% | 20,000 | 30,000 | 10,000 | 66.67% | 12,572 | 59% |
| Travel & mileage | 7,619 | 4,637 | (2,982) | 13.69% | 32,366 | 32,458 | 92 | 100% | 58% | 55,643 | 55,643 | - | 100.00% | 27,545 | 118% |
| In-house training | 223 | 4,583 | 4,360 | 0.41% | 20,912 | 32,083 | 11,171 | 65% | 38% | 55,000 | 55,000 | - | 100.00% | 6,272 | 333% |

| | | | | | | | | | | | | | | | |
|---|------------------|------------------|-----------------|--------------|-------------------|-------------------|-------------------|-------------|-------------|-------------------|-------------------|------------------|----------------|-------------------|-------|
| Meetings | 564 | 893 | 329 | 5.26% | 3,938 | 6,251 | 2,313 | 63% | 37% | 10,000 | 10,717 | 717 | 93.31% | 5,656 | 70% |
| Out-of-house training & conferences | 4,598 | 5,633 | 1,035 | 6.80% | 31,368 | 39,433 | 8,065 | 80% | 46% | 67,600 | 67,600 | - | 100.00% | 42,602 | 74% |
| Treasurer's fee | 2,311 | 2,724 | 413 | 0.42% | 494,794 | 541,581 | 46,787 | 91% | 91% | 544,000 | 544,850 | 850 | 99.84% | 408,218 | 121% |
| Books | 39,925 | 47,875 | 7,950 | 6.95% | 285,257 | 335,125 | 49,868 | 85% | 50% | 574,500 | 574,500 | - | 100.00% | 300,425 | 95% |
| Newspapers/Periodicals | 148 | 4,583 | 4,435 | 0.27% | 27,967 | 32,083 | 4,116 | 87% | 51% | 55,000 | 55,000 | - | 100.00% | 30,240 | 92% |
| Ebooks | 9,364 | 12,500 | 3,136 | 6.24% | 55,847 | 87,500 | 31,653 | 64% | 37% | 150,000 | 150,000 | - | 100.00% | 51,768 | 108% |
| Compact discs | 2,352 | 3,750 | 1,398 | 5.23% | 15,084 | 26,250 | 11,166 | 57% | 34% | 45,000 | 45,000 | - | 100.00% | 11,608 | 130% |
| Software | (7,636) | 23,001 | 30,637 | -2.77% | 63,777 | 161,006 | 97,229 | 40% | 23% | 276,010 | 276,010 | - | 100.00% | 122,534 | 52% |
| DVD/BluRay | 8,537 | 14,583 | 6,046 | 4.88% | 54,300 | 102,083 | 47,783 | 53% | 31% | 175,000 | 175,000 | - | 100.00% | 58,774 | 92% |
| Other expense | - | 146 | 146 | 0.00% | 128 | 1,021 | 893 | 13% | 7% | 1,750 | 1,750 | - | 100.00% | 60 | 213% |
| Electronic resources | 28,342 | 50,500 | 22,158 | 4.68% | 333,071 | 353,500 | 20,429 | 94% | 55% | 606,000 | 606,000 | - | 100.00% | 321,912 | 103% |
| Platform Fees | - | 1,071 | 1,071 | 0.00% | 11,600 | 7,496 | (4,104) | 155% | 90% | 12,850 | 12,850 | - | 0.00% | 600 | 1933% |
| Insurance | (135) | 6,250 | 6,385 | -0.18% | 70,464 | 43,750 | (26,714) | 161% | 94% | 72,000 | 75,000 | 3,000 | 96.00% | 50,666 | 139% |
| Equipment Rentals | - | 83 | 83 | 0.00% | - | 583 | 583 | 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 | 1,172,808 | 1,461,742 | 288,934 | 6.50% | 8,930,178 | 10,754,833 | 1,824,655 | 83% | 49% | 18,032,095 | 18,053,193 | 21,098 | 99.88% | 8,422,485 | |
| Capital outlay | | | | | | | | | | | | | | | |
| Equipment/furniture >\$5k | - | 24,983 | 24,983 | 0.00% | - | 174,883 | 174,883 | 0% | 0% | 299,800 | 299,800 | - | 100.00% | 357,078 | |
| New computers & other technology | 2,243 | 13,333 | 11,090 | 1.40% | 39,819 | 93,333 | 53,514 | 43% | 25% | 160,000 | 160,000 | - | 100.00% | 3,661 | |
| Capital improvements | 377,145 | 1,817,442 | - | - | 1,622,020 | 12,722,092 | 11,100,072 | 13% | 7% | 12,000,000 | 21,809,300 | 9,809,300 | 55.02% | 872,558 | |
| Total capital outlay | 379,388 | 1,855,758 | 36,073 | 1.70% | 1,661,839 | 12,990,308 | 11,328,469 | 13% | 7% | 12,459,800 | 22,269,100 | 9,809,300 | 55.95% | 1,233,297 | |
| Transfers out | | | | | | | | | | | | | | | |
| Debt service lease 2006 & 2010 | - | 13,750 | 13,750 | 0.00% | 16,144 | 96,250 | 80,106 | 17% | 10% | 165,000 | 165,000 | - | 100.00% | 31,875 | |
| Total transfers out | - | 13,750 | 13,750 | 0.00% | 16,144 | 96,250 | 80,106 | 17% | 10% | 165,000 | 165,000 | - | 100.00% | 31,875 | |
| Tax distribution | | | | | | | | | | | | | | | |
| Tax distribution to member libraries | 141,013 | 84,058 | (56,955) | 1.85% | 7,663,658 | 7,641,625 | (22,033) | 100% | 100% | 7,891,625 | 7,641,625 | (250,000) | 103.27% | 6,083,007 | |
| Total tax distribution to member libraries | 141,013 | 84,058 | (56,955) | 1.85% | 7,663,658 | 7,641,625 | (22,033) | 100% | 100% | 7,891,625 | 7,641,625 | (250,000) | 103.27% | 6,083,007 | |
| Total expenditures | 1,693,209 | 3,415,308 | 281,802 | 3.52% | 18,271,819 | 31,483,016 | 13,211,197 | 58% | 38% | 38,548,520 | 48,128,918 | 9,580,398 | 80.09% | 15,770,664 | |
| EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES | (1,198,031) | (3,025,666) | 387,338 | | 16,927,390 | 3,863,986 | 13,063,404 | | | (1,962,929) | (11,478,737) | 9,515,808 | | 13,159,599 | |
| FUND BALANCE | | | | | | | | | | | | | | | |
| Beginning Fund Balance | 56,469,334 | | | | 38,343,913 | | | | | 38,343,913 | 33,863,195 | | | 31,100,095 | |
| Ending Fund Balance | 55,271,303 | | | | 55,271,303 | | | | | 36,380,984 | 22,384,458 | | | 44,259,694 | |