

**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, 2020  
41.7%**

prepared June 10, 2020

Note: Conditional formatting in the % of YTD, % of Actual, and 2020 / 2019 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 | 2019 May YTD      | 2020 / 2019 Actual |
| <b>REVENUES</b>                            |                  |                  |                                  |                    |                   |                   |                                  |                 |                    |                                 |                   |                                  |                    |                   |                    |
| General property taxes                     | 7,761,485        | 7,747,555        | 13,930                           | 17.23%             | 27,775,001        | 41,845,805        | (14,070,804)                     | 66%             | 62%                | 40,000,000                      | 45,043,922        | (5,043,922)                      | 88.80%             | 30,015,890        | 93%                |
| Specific ownership taxes                   | 155,477          | 166,666          | (11,189)                         | 7.77%              | 823,756           | 833,333           | (9,577)                          | 99%             | 41%                | 1,200,000                       | 2,000,000         | (800,000)                        | 60.00%             | 907,545           | 91%                |
| Earnings on investments                    | 14,074           | 15,834           | (1,760)                          | 7.41%              | 415,304           | 79,167            | 336,137                          | 525%            | 219%               | 190,000                         | 190,000           | -                                | 100.00%            | 448,929           | 93%                |
| Fines and fees                             | 455              | 5,000            | (4,545)                          | 0.76%              | 13,672            | 25,000            | (11,328)                         | 55%             | 23%                | 35,000                          | 60,000            | (25,000)                         | 58.33%             | 28,201            | 48%                |
| Grant revenue                              | -                | -                | -                                | 0.00%              | 72,519            | 72,519            | -                                | 100%            | 100%               | 72,519                          | 72,519            | -                                | 100.00%            | 62,591            | 116%               |
| Other income                               | 5,328            | 666              | 4,662                            | 66.60%             | 32,270            | 3,333             | 28,937                           | 968%            | 403%               | 45,000                          | 8,000             | 37,000                           | 562.50%            | 3,089             | 1045%              |
| <b>Total revenues</b>                      | <b>7,936,819</b> | <b>7,935,721</b> | <b>1,098</b>                     | <b>16.75%</b>      | <b>29,132,522</b> | <b>42,859,157</b> | <b>(13,726,635)</b>              | <b>68%</b>      | <b>61%</b>         | <b>41,542,519</b>               | <b>47,374,441</b> | <b>(5,831,922)</b>               | <b>87.69%</b>      | <b>31,466,245</b> |                    |
| <b>EXPENDITURES</b>                        |                  |                  |                                  |                    |                   |                   |                                  |                 |                    |                                 |                   |                                  |                    |                   |                    |
| Salaries and wages                         | 614,936          | 784,402          | 169,466                          | 6.53%              | 3,070,959         | 3,922,010         | 851,051                          | 78%             | 33%                | 9,412,825                       | 9,412,825         | -                                | 100.00%            | 2,924,671         | 105%               |
| Employee benefits                          | 78,025           | 124,242          | 46,217                           | 5.12%              | 440,902           | 621,240           | 180,338                          | 71%             | 29%                | 1,524,878                       | 1,524,878         | -                                | 100.00%            | 424,256           | 104%               |
| Medical (Health, Dental, Vision) Insurance | 108,058          | 158,136          | 50,078                           | 5.80%              | 672,640           | 790,678           | 118,038                          | 85%             | 36%                | 1,863,740                       | 1,863,740         | -                                | 100.00%            | 620,812           | 108%               |
| Workers' compensation                      | (6,792)          | -                | 6,792                            | -7.81%             | 53,200            | 87,000            | 33,800                           | 61%             | 61%                | 57,000                          | 87,000            | 30,000                           | 65.52%             | 38,827            | 137%               |
| Bank service charges                       | 98               | 175              | 77                               | 4.67%              | 488               | 875               | 387                              | 56%             | 23%                | 1,500                           | 2,100             | 600                              | 71.43%             | 628               | 78%                |
| Minor equipment/furniture <\$5k            | -                | 8,218            | 8,218                            | 0.00%              | 16,045            | 41,088            | 25,043                           | 39%             | 16%                | 98,612                          | 98,612            | -                                | 100.00%            | 23,302            | 69%                |
| Janitorial supplies                        | 5,852            | 3,916            | (1,936)                          | 12.45%             | 19,134            | 19,583            | 449                              | 98%             | 41%                | 47,000                          | 47,000            | -                                | 100.00%            | 17,753            | 108%               |
| Operating supplies                         | 2,724            | 13,268           | 10,544                           | 1.71%              | 24,842            | 66,341            | 41,499                           | 37%             | 16%                | 159,218                         | 159,218           | -                                | 100.00%            | 33,751            | 74%                |
| Bib processing supplies                    | 1,066            | 17,137           | 16,071                           | 0.52%              | 27,725            | 85,682            | 57,957                           | 32%             | 13%                | 205,636                         | 205,636           | -                                | 100.00%            | 39,903            | 69%                |
| Postage                                    | 70               | 3,052            | 2,982                            | 0.19%              | 6,047             | 15,259            | 9,212                            | 40%             | 17%                | 36,222                          | 36,222            | -                                | 100.00%            | 15,522            | 39%                |
| Printing                                   | 80               | 1,734            | 1,654                            | 0.38%              | 789               | 8,667             | 7,878                            | 9%              | 4%                 | 20,800                          | 20,800            | -                                | 100.00%            | 1,998             | 39%                |
| Memberships                                | 307              | 1,687            | 1,380                            | 1.52%              | 7,733             | 8,433             | 700                              | 92%             | 38%                | 20,239                          | 20,239            | -                                | 100.00%            | 4,705             | 164%               |
| Public relations                           | 837              | 9,241            | 8,404                            | 0.75%              | 8,644             | 46,208            | 37,564                           | 19%             | 8%                 | 110,900                         | 110,900           | -                                | 100.00%            | 44,497            | 19%                |
| Programs                                   | 5,870            | 10,000           | 4,130                            | 4.89%              | 14,277            | 50,000            | 35,723                           | 29%             | 12%                | 100,000                         | 120,000           | 20,000                           | 83.33%             | 36,080            | 40%                |
| Electric                                   | 13,982           | 20,071           | 6,089                            | 5.81%              | 65,428            | 100,354           | 34,926                           | 65%             | 27%                | 240,850                         | 240,850           | -                                | 100.00%            | 75,020            | 87%                |
| Water and sewer                            | 1,670            | 3,153            | 1,483                            | 4.41%              | 7,484             | 15,765            | 8,281                            | 47%             | 20%                | 37,836                          | 37,836            | -                                | 100.00%            | 6,984             | 107%               |
| Natural gas                                | 2,272            | 3,595            | 1,323                            | 5.27%              | 22,343            | 17,974            | (4,369)                          | 124%            | 52%                | 43,137                          | 43,137            | -                                | 100.00%            | 21,405            | 104%               |
| Phones                                     | 27,732           | 21,132           | (6,600)                          | 10.94%             | 123,598           | 105,660           | (17,938)                         | 117%            | 49%                | 253,585                         | 253,585           | -                                | 100.00%            | 106,250           | 116%               |
| Disposal services                          | 2,694            | 2,317            | (377)                            | 9.69%              | 12,668            | 11,584            | (1,084)                          | 109%            | 46%                | 27,802                          | 27,802            | -                                | 100.00%            | 12,461            | 102%               |
| Professional contracts                     | 129,334          | 108,357          | (20,977)                         | 9.95%              | 580,844           | 541,785           | (39,059)                         | 107%            | 45%                | 1,300,285                       | 1,300,285         | -                                | 100.00%            | 555,380           | 105%               |
| Gas, motor oil, lubricants                 | 96               | 1,709            | 1,613                            | 0.47%              | 1,754             | 8,542             | 6,788                            | 21%             | 9%                 | 17,500                          | 20,500            | 3,000                            | 85.37%             | 3,842             | 46%                |
| Repair and maintenance - building          | 16,366           | 39,909           | 23,543                           | 3.42%              | 83,447            | 199,542           | 116,095                          | 42%             | 17%                | 478,900                         | 478,900           | -                                | 100.00%            | 101,067           | 83%                |
| Repair and maintenance - vehicles          | 75               | 1,541            | 1,466                            | 0.41%              | 3,714             | 7,708             | 3,994                            | 48%             | 20%                | 18,500                          | 18,500            | -                                | 100.00%            | 2,177             | 171%               |
| Repair and maintenance - office equip      | 10,822           | 12,572           | 1,750                            | 7.17%              | 40,327            | 62,859            | 22,532                           | 64%             | 27%                | 150,862                         | 150,862           | -                                | 100.00%            | 32,976            | 122%               |
| Repair and maintenance - computer          | 2,775            | 29,423           | 26,648                           | 0.79%              | 108,047           | 147,115           | 39,068                           | 73%             | 31%                | 353,075                         | 353,075           | -                                | 100.00%            | 113,756           | 95%                |
| Repair and maintenance - on-line computer  | -                | 11,325           | 11,325                           | 0.00%              | 103,146           | 56,623            | (46,523)                         | 182%            | 76%                | 135,895                         | 135,895           | -                                | 100.00%            | 82,063            | 126%               |
| Repair and maintenance - other equipment   | 24,391           | 19,800           | (4,591)                          | 10.27%             | 28,843            | 99,000            | 70,157                           | 29%             | 12%                | 237,600                         | 237,600           | -                                | 100.00%            | 8,211             | 351%               |
| Tuition reimbursement                      | 9,596            | -                | (9,596)                          | 23.99%             | 10,453            | 15,000            | 4,547                            | 70%             | 26%                | 40,000                          | 40,000            | -                                | 100.00%            | 1,356             | 771%               |
| Travel & mileage                           | 1,192            | 5,268            | 4,076                            | 1.89%              | 9,636             | 26,339            | 16,703                           | 37%             | 15%                | 63,214                          | 63,214            | -                                | 100.00%            | 19,631            | 49%                |
| In-house training                          | (663)            | 6,334            | 6,997                            | -0.87%             | 16,968            | 31,667            | 14,699                           | 54%             | 22%                | 76,000                          | 76,000            | -                                | 100.00%            | 20,086            | 84%                |
| Meetings                                   | -                | 797              | 797                              | 0.00%              | 1,566             | 3,987             | 2,421                            | 39%             | 16%                | 9,570                           | 9,570             | -                                | 100.00%            | 2,863             | 55%                |
| Out-of-house training & conferences        | 656              | 8,484            | 7,828                            | 0.64%              | 29,922            | 42,417            | 12,495                           | 71%             | 29%                | 60,000                          | 101,800           | 41,800                           | 58.94%             | 21,848            | 137%               |
| Treasurer's fee                            | 116,369          | 120,658          | 4,289                            | 16.59%             | 416,315           | 651,694           | 235,379                          | 64%             | 59%                | 701,500                         | 701,500           | -                                | 100.00%            | 449,998           | 93%                |
| Books                                      | 16,912           | 49,834           | 32,922                           | 2.83%              | 118,701           | 249,167           | 130,466                          | 48%             | 20%                | 508,000                         | 598,000           | 90,000                           | 84.95%             | 188,400           | 63%                |
| Newspapers/Periodicals                     | 496              | 3,875            | 3,379                            | 1.07%              | 14,773            | 19,375            | 4,602                            | 76%             | 32%                | 40,000                          | 46,500            | 6,500                            | 86.02%             | 27,778            | 53%                |
| Ebooks                                     | 12,179           | 8,334            | (3,845)                          | 12.18%             | 49,227            | 41,667            | (7,560)                          | 118%            | 49%                | 100,000                         | 100,000           | -                                | 100.00%            | 41,490            | 119%               |
| Compact discs                              | -                | 3,750            | 3,750                            | 0.00%              | 5,714             | 18,750            | 13,036                           | 30%             | 13%                | 45,000                          | 45,000            | -                                | 100.00%            | 9,512             | 60%                |
| Software                                   | 6,309            | 26,686           | 20,377                           | 1.97%              | 182,594           | 133,430           | (49,164)                         | 137%            | 57%                | 320,232                         | 320,232           | -                                | 100.00%            | 54,668            | 334%               |
| DVD/BluRay                                 | -                | 14,584           | 14,584                           | 0.00%              | 29,350            | 72,917            | 43,567                           | 40%             | 17%                | 150,000                         | 175,000           | 25,000                           | 85.71%             | 37,863            | 78%                |
| Other expense                              | -                | 448              | 448                              | 0.00%              | 698               | 2,240             | 1,542                            | 31%             | 13%                | 5,375                           | 5,375             | -                                | 100.00%            | 128               | 545%               |
| Electronic resources                       | 4,072            | 40,334           | 36,262                           | 0.84%              | 192,948           | 201,667           | 8,719                            | 96%             | 40%                | 400,000                         | 484,000           | 84,000                           | 82.64%             | 217,382           | 89%                |
| Platform Fees                              | -                | 1,571            | 1,571                            | 0.00%              | 11,000            | 7,854             | (3,146)                          | 140%            | 58%                | 18,850                          | 18,850            | -                                | 0.00%              | 11,000            | 100%               |
| Insurance                                  | 1,131            | -                | (1,131)                          | 1.23%              | 84,339            | 92,000            | 7,661                            | 92%             | 92%                | 87,000                          | 92,000            | 5,000                            | 94.57%             | 70,599            | 119%               |
| Equipment Rentals                          | -                | 84               | 84                               | 0.00%              | -                 | 417               | 417                              | 0%              | 0%                 | 1,000                           | 1,000             | -                                | 100.00%            | -                 | 0%                 |
| Lease/rental expense                       | -                | -                | -                                | #DIV/0!            | -                 | -                 | -                                | #DIV/0!         | #DIV/0!            | -                               | -                 | -                                | -                  | -                 | #DIV/0!            |
| <b>Total operating expenditures</b>        | <b>1,211,589</b> | <b>1,701,153</b> | <b>489,564</b>                   | <b>6.09%</b>       | <b>6,719,272</b>  | <b>8,748,163</b>  | <b>2,028,891</b>                 | <b>77%</b>      | <b>34%</b>         | <b>19,580,538</b>               | <b>19,886,438</b> | <b>305,900</b>                   | <b>98.46%</b>      | <b>6,522,899</b>  |                    |
| <b>Capital outlay</b>                      |                  |                  |                                  |                    |                   |                   |                                  |                 |                    |                                 |                   |                                  |                    |                   |                    |
| Equipment/furniture >\$5k                  | -                | -                | -                                | 0.00%              | 45,578            | 265,800           | 220,222                          | 17%             | 17%                | 265,800                         | 265,800           | -                                | 100.00%            | -                 | -                  |
| New computers & other technology           | 16,212           | 12,916           | (3,296)                          | 10.46%             | 26,802            | 64,583            | 37,781                           | 42%             | 17%                | 155,000                         | 155,000           | -                                | 100.00%            | 20,004            | -                  |
| Capital improvements                       | 564,331          | 1,632,019        | -                                | -                  | 5,074,269         | 8,160,092         | 3,085,823                        | 62%             | 26%                | 11,000,000                      | 19,584,220        | 8,584,220                        | 56.17%             | 783,436           | -                  |
| <b>Total capital outlay</b>                | <b>580,543</b>   | <b>1,644,935</b> | <b>(3,296)</b>                   | <b>2.90%</b>       | <b>5,146,649</b>  | <b>8,490,475</b>  | <b>3,343,826</b>                 | <b>61%</b>      | <b>26%</b>         | <b>11,420,800</b>               | <b>20,005,020</b> | <b>8,584,220</b>                 | <b>57.09%</b>      | <b>803,440</b>    |                    |

|                                                             |                  |                  |                |        |                   |                   |                  |     |     |                   |                   |                  |         |                   |
|-------------------------------------------------------------|------------------|------------------|----------------|--------|-------------------|-------------------|------------------|-----|-----|-------------------|-------------------|------------------|---------|-------------------|
| <b>Transfers out</b>                                        |                  |                  |                |        |                   |                   |                  |     |     |                   |                   |                  |         |                   |
| Debt service lease 2006 & 2010                              | -                | -                | -              |        |                   |                   |                  |     | -   | -                 | -                 |                  | 16,144  |                   |
| <b>Total transfers out</b>                                  | -                | -                | -              |        |                   |                   |                  |     | -   | -                 | -                 |                  | 16,144  |                   |
| <b>Tax distribution</b>                                     |                  |                  |                |        |                   |                   |                  |     |     |                   |                   |                  |         |                   |
| Tax distribution to member libraries                        | 1,673,383        | 1,736,720        | 63,337         | 16.57% | 6,004,802         | 9,380,310         | 3,375,508        | 64% | 59% | 10,097,211        | 10,097,211        | -                | 100.00% | 6,884,971         |
| <b>Total tax distribution to member libraries</b>           | 1,673,383        | 1,736,720        | 63,337         | 16.57% | 6,004,802         | 9,380,310         | 3,375,508        | 64% | 59% | 10,097,211        | 10,097,211        | -                | 100.00% | 6,884,971         |
| <b>Total expenditures</b>                                   | <u>3,465,515</u> | <u>5,082,808</u> | <u>549,605</u> | 6.93%  | <u>17,870,723</u> | <u>26,618,948</u> | <u>8,748,225</u> | 67% | 36% | <u>41,098,549</u> | <u>49,988,669</u> | <u>8,890,120</u> | 82.22%  | <u>14,227,454</u> |
| EXCESS (DEFICIENCY) OF REVENUE<br>OVER (UNDER) EXPENDITURES | 4,471,304        | 2,852,913        | 550,703        |        | 11,261,799        | 16,240,209        | (4,978,410)      |     |     | 443,970           | (2,614,228)       | 3,058,198        |         | 17,238,791        |
| FUND BALANCE                                                |                  |                  |                |        |                   |                   |                  |     |     |                   |                   |                  |         |                   |
| Beginning Fund Balance                                      | 56,079,925       |                  |                |        | 49,289,430        |                   |                  |     |     | 49,539,215        | 49,539,215        |                  |         | 38,343,913        |
| Ending Fund Balance                                         | 60,551,229       |                  |                |        | 60,551,229        |                   |                  |     |     | 49,983,185        | 46,924,987        |                  |         | 55,582,704        |