

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, 2021
25.0%
prepared April 13, 2021

Note: Conditional formatting in the % of YTD, % of Actual, and 2021 / 2020 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	2020 March YTD	2021 / 2020 Actual
REVENUES															
General property taxes	4,218,690	1,723,783	2,494,907	9.79%	10,099,686	5,473,012	4,626,674	185%	23%	43,094,586	43,094,586	-	100.00%	6,845,884	148%
Specific ownership taxes	207,730	150,000	57,730	11.54%	551,230	450,000	101,230	122%	31%	1,800,000	1,800,000	-	100.00%	530,560	104%
Earnings on investments	2,750	15,833	(13,083)	1.45%	14,016	47,500	(33,484)	30%	7%	170,000	190,000	(20,000)	89.47%	347,324	4%
Fines and fees	1,932	5,000	(3,068)	3.22%	4,757	15,000	(10,243)	32%	8%	20,000	60,000	(40,000)	33.33%	12,875	37%
Grant revenue	-	-	-	0.00%	64,784	64,784	-	100%	100%	64,784	64,784	-	100.00%	-	#DIV/0!
Other income	8,627	667	7,960	107.84%	22,982	2,000	20,982	1149%	287%	23,000	8,000	15,000	287.50%	1,479	1554%
Total revenues	4,439,729	1,895,283	2,544,446	9.82%	10,757,455	6,052,296	4,705,159	178%	24%	45,172,370	45,217,370	(45,000)	99.90%	7,738,122	
EXPENDITURES															
Salaries and wages	630,275	784,402	154,127	6.70%	1,766,310	2,353,206	586,896	75%	19%	9,412,825	9,412,825	-	100.00%	1,848,951	96%
Employee benefits	80,091	127,701	47,610	5.11%	262,070	383,101	121,031	68%	17%	1,567,236	1,567,236	-	100.00%	269,964	97%
Medical (Health, Dental, Vision) Insurance	120,525	162,527	42,002	6.29%	345,045	487,584	142,539	71%	18%	1,915,510	1,915,510	-	100.00%	356,579	97%
Workers' compensation	-	-	-	0.00%	68,771	83,400	14,629	82%	82%	83,400	83,400	-	100.00%	67,037	103%
Bank service charges	92	170	78	4.51%	285	510	225	56%	14%	2,040	2,040	-	100.00%	345	83%
Minor equipment/furniture <\$5k	280	4,152	3,872	0.56%	4,162	12,455	8,293	33%	8%	49,820	49,820	-	100.00%	14,197	29%
Janitorial supplies	1,772	4,500	2,728	3.28%	8,895	13,500	4,605	66%	16%	54,000	54,000	-	100.00%	7,640	116%
Operating supplies	4,143	12,606	8,463	2.74%	14,066	37,819	23,753	37%	9%	151,278	151,278	-	100.00%	17,497	80%
Bib processing supplies	6,584	15,053	8,469	3.64%	13,223	45,159	31,936	29%	7%	180,635	180,635	-	100.00%	22,431	59%
Postage	1,605	2,922	1,317	4.58%	4,959	8,766	3,807	57%	14%	35,063	35,063	-	100.00%	4,408	113%
Printing	12,457	1,917	(10,540)	54.16%	12,577	5,750	(6,827)	219%	55%	23,000	23,000	-	100.00%	341	3688%
Memberships	1,374	1,661	287	6.89%	4,047	4,983	936	81%	20%	19,931	19,931	-	100.00%	6,705	60%
Public relations	2,975	6,043	3,068	4.10%	4,036	18,128	14,092	22%	6%	72,513	72,513	-	100.00%	4,275	94%
Programs	2,021	7,667	5,646	2.20%	3,823	23,000	19,177	17%	4%	92,000	92,000	-	100.00%	8,710	44%
Electric	14,654	25,384	10,730	4.81%	33,083	76,154	43,071	43%	11%	304,618	304,618	-	100.00%	40,109	82%
Water and sewer	2,022	3,165	1,143	5.32%	4,536	9,495	4,959	48%	12%	37,979	37,979	-	100.00%	3,571	127%
Natural gas	5,489	4,840	(649)	9.45%	25,847	14,521	(11,326)	178%	44%	58,086	58,086	-	100.00%	15,840	163%
Phones	13,177	27,138	13,961	4.05%	78,841	81,414	2,573	97%	24%	325,656	325,656	-	100.00%	63,193	125%
Disposal services	3,256	2,873	(383)	9.44%	12,271	8,620	(3,651)	142%	36%	34,481	34,481	-	100.00%	6,680	184%
Professional contracts	192,269	99,778	(92,491)	16.06%	351,236	299,333	(51,903)	117%	29%	1,197,333	1,197,333	-	100.00%	290,269	121%
Gas, motor oil, lubricants	-	1,417	1,417	0.00%	-	4,250	4,250	0%	0%	17,000	17,000	-	100.00%	1,270	0%
Repair and maintenance - building	19,099	29,167	10,068	5.46%	63,101	87,500	24,399	72%	18%	350,000	350,000	-	100.00%	37,536	168%
Repair and maintenance - vehicles	430	1,917	1,487	1.87%	1,774	5,750	3,976	31%	8%	23,000	23,000	-	100.00%	1,294	137%
Repair and maintenance - office equip	11,745	12,350	605	7.93%	38,308	37,050	(1,258)	103%	26%	148,200	148,200	-	100.00%	29,104	132%
Repair and maintenance - computer	5,503	38,698	33,195	1.19%	131,784	116,094	(15,690)	114%	28%	464,375	464,375	-	100.00%	78,400	168%
Repair and maintenance - on-line computer	-	11,708	11,708	0.00%	104,176	35,124	(69,052)	297%	74%	140,496	140,496	-	100.00%	86,107	121%
Repair and maintenance - other equipment	-	1,667	1,667	0.00%	997	5,000	4,003	20%	5%	20,000	20,000	-	100.00%	4,453	22%
Tuition reimbursement	-	2,750	2,750	0.00%	-	8,250	8,250	0%	0%	33,000	33,000	-	100.00%	857	0%
Travel & mileage	936	3,595	2,659	2.17%	2,358	10,784	8,426	22%	5%	43,137	43,137	-	100.00%	7,568	31%
In-house training	-	1,317	1,317	0.00%	-	3,950	3,950	0%	0%	15,800	15,800	-	100.00%	13,217	0%
Meetings	-	599	599	0.00%	-	1,798	1,798	0%	0%	7,192	7,192	-	100.00%	1,108	0%
Out-of-house training & conferences	1,136	3,650	2,514	2.59%	2,580	10,950	8,370	24%	6%	43,800	43,800	-	100.00%	22,763	11%
Treasurer's fee	63,281	28,000	(35,281)	9.04%	151,499	88,900	(62,599)	170%	22%	700,000	700,000	-	100.00%	102,433	148%
Books	42,648	43,967	1,319	8.08%	74,118	131,900	57,782	56%	14%	527,600	527,600	-	100.00%	77,148	96%
Newspapers/Periodicals	75	4,583	4,508	0.14%	19,649	13,750	(5,899)	143%	36%	55,000	55,000	-	100.00%	14,172	139%
Ebooks	9,775	11,495	1,720	7.09%	17,554	34,487	16,933	51%	13%	137,950	137,950	-	100.00%	21,186	83%
Compact discs	1,794	3,233	1,439	4.62%	4,484	9,700	5,216	46%	12%	38,800	38,800	-	100.00%	4,341	103%
Software	39,743	23,369	(16,374)	14.17%	129,035	70,107	(58,928)	184%	46%	280,428	280,428	-	100.00%	158,739	81%
DVD/BluRay	3,427	12,242	8,815	2.33%	7,091	36,725	29,634	19%	5%	146,900	146,900	-	100.00%	23,918	30%
Other expense	10	312	302	0.27%	10	937	927	1%	0%	3,750	3,750	-	100.00%	698	1%
Electronic resources	27,409	36,458	9,049	6.26%	211,424	109,375	(102,049)	193%	48%	437,500	437,500	-	100.00%	160,245	132%
Platform Fees	-	1,575	1,575	0.00%	-	4,725	4,725	0%	0%	18,900	18,900	-	0.00%	11,000	0%
Insurance	-	-	-	0.00%	99,661	99,065	(596)	101%	101%	99,065	99,065	-	100.00%	81,390	122%
Equipment Rentals	-	83	83	0.00%	-	250	250	0%	0%	1,000	1,000	-	100.00%	-	0%
Lease/rental expense	-	-	-	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!	-	-	-	-	-	#DIV/0!
Total operating expenditures	1,322,072	1,568,651	246,579	6.83%	4,077,686	4,893,319	815,633	83%	21%	19,370,297	19,370,297	-	100.00%	3,987,689	
Capital outlay															
Equipment/furniture >\$5k	-	-	-	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!	-	-	-	#DIV/0!	45,578	
New computers & other technology	2,948	15,750	12,802	1.56%	3,969	47,250	43,281	8%	2%	189,000	189,000	-	100.00%	5,926	
Capital improvements	333,768	602,173			387,962	1,806,518	1,418,556	21%	5%	7,226,071	7,226,071	-	100.00%	4,211,254	
Opening Day Collection						18,750				75,000	75,000				

Total capital outlay	336,716	617,923	12,802	4.50%	391,931	1,872,518	1,461,837	21%	5%	7,490,071	7,490,071	-	100.00%	4,262,758
Transfers out														
Debt service lease 2006 & 2010	-	-	-		-	-	-			-	-	-		-
Total transfers out	-	-	-		-	-	-			-	-	-		-
Tax distribution														
Tax distribution to member libraries	1,071,347	411,530	(659,817)	10.41%	2,221,509	1,306,611	(914,898)	170%	22%	10,288,265	10,288,265	-	100.00%	1,455,534
Total tax distribution to member libraries	1,071,347	411,530	(659,817)	10.41%	2,221,509	1,306,611	(914,898)	170%	22%	10,288,265	10,288,265	-	100.00%	1,455,534
Total expenditures	2,730,135	2,598,104	(400,436)	7.35%	6,691,126	8,072,448	1,362,572	83%	18%	37,148,633	37,148,633	-	100.00%	9,705,981
EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES	1,709,594	(702,821)	2,144,010		4,066,329	(2,020,152)	6,067,731			8,023,737	8,068,737	(45,000)		(1,967,859)
FUND BALANCE														
Beginning Fund Balance	63,402,106				61,045,371					61,045,371	58,644,490			49,289,430
Ending Fund Balance	65,111,700				65,111,700					69,069,108	66,713,227			47,321,571