

**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 September 30, 2019
75.0%**

prepared October 8, 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 September YTD	2019 / 2018 Actual
REVENUES															
General property taxes	17,915	33,949	(16,034)	0.05%	33,250,864	33,914,875	(664,011)	98%	98%	33,300,000	33,948,824	(648,824)	98.09%	27,455,711	121%
Specific ownership taxes	211,718	198,397	13,321	8.89%	1,720,881	1,785,574	(64,693)	96%	72%	2,200,000	2,380,766	(180,766)	92.41%	1,560,157	110%
Earnings on investments	77,228	15,833	61,395	40.65%	848,261	142,500	705,761	595%	446%	700,000	190,000	510,000	368.42%	470,647	180%
Fines and fees	4,906	5,000	(94)	8.18%	49,014	45,000	4,014	109%	82%	60,000	60,000	-	100.00%	67,917	72%
Grant revenue	-	-	-	0.00%	62,591	62,591	-	100%	100%	62,591	62,591	-	100.00%	62,302	100%
Other income	1,176	667	509	14.70%	37,526	6,000	31,526	625%	469%	38,000	8,000	30,000	475.00%	8,001	469%
Total revenues	312,943	253,846	59,097	0.85%	35,969,137	35,956,540	12,597	100%	98%	36,360,591	36,650,181	(289,590)	99.21%	29,624,735	
EXPENDITURES															
Salaries and wages	604,801	719,929	115,128	7.00%	5,627,366	6,479,332	851,966	87%	65%	8,639,109	8,639,109	-	100.00%	5,436,520	104%
Employee benefits	76,078	114,035	37,957	5.56%	787,641	1,026,320	238,679	77%	58%	1,368,429	1,368,429	-	100.00%	722,054	109%
Medical (Health, Dental, Vision) Insurance	91,471	145,138	53,667	5.25%	1,033,236	1,306,238	273,002	79%	59%	1,741,651	1,741,651	-	100.00%	934,995	111%
Workers' compensation	-	6,667	6,667	0.00%	38,827	60,000	21,173	65%	49%	39,000	80,000	41,000	48.75%	51,114	76%
Bank service charges	168	175	7	8.00%	1,220	1,575	355	77%	58%	2,000	2,100	100	95.24%	1,989	61%
Minor equipment/furniture <\$5k	2,572	7,876	5,304	2.72%	44,156	70,933	26,777	62%	47%	94,561	94,561	-	100.00%	30,408	145%
Janitorial supplies	3,557	4,083	526	7.26%	29,503	36,750	7,247	80%	60%	45,000	49,000	4,000	91.84%	28,079	105%
Operating supplies	9,687	11,696	2,009	6.90%	65,804	105,340	39,536	62%	47%	110,000	140,429	30,429	78.33%	79,150	83%
Bib processing supplies	10,888	13,319	2,431	6.81%	83,358	119,866	36,508	70%	52%	135,000	159,821	24,821	84.47%	80,927	103%
Postage	4,174	3,311	(863)	10.51%	24,932	29,794	4,862	84%	63%	38,000	39,725	1,725	95.66%	16,378	152%
Printing	77	1,617	1,540	0.40%	4,327	14,550	10,223	30%	22%	18,000	19,400	1,400	92.78%	1,293	335%
Memberships	1,029	1,553	524	5.52%	10,676	13,979	3,303	76%	57%	18,639	18,639	-	100.00%	11,578	92%
Public relations	5,183	8,025	2,842	5.38%	63,754	72,232	8,478	88%	66%	96,310	96,310	-	100.00%	31,179	204%
Programs	10,175	7,000	(3,175)	12.11%	70,994	63,000	(7,994)	113%	85%	84,000	84,000	-	100.00%	59,545	119%
Electric	34,678	18,429	(16,249)	15.68%	151,924	165,859	13,935	92%	69%	218,000	221,145	3,145	98.58%	132,186	115%
Water and sewer	9,223	2,606	(6,617)	29.50%	33,684	23,451	(10,233)	144%	108%	40,000	31,268	(8,732)	127.93%	28,024	120%
Natural gas	1,655	3,310	1,655	4.17%	25,178	29,791	4,613	85%	63%	40,000	39,722	(278)	100.70%	18,287	138%
Phones	(42,747)	21,132	63,879	-16.86%	136,956	190,189	53,233	72%	54%	180,000	253,585	73,585	70.98%	127,120	108%
Disposal services	4,336	2,165	(2,171)	16.69%	25,273	19,489	(5,784)	130%	97%	32,000	25,986	(6,014)	123.14%	21,737	116%
Professional contracts	63,147	95,768	32,621	5.49%	859,346	861,910	2,564	100%	75%	1,180,000	1,149,213	(30,787)	102.68%	725,240	118%
Gas, motor oil, lubricants	467	1,875	1,408	2.08%	7,283	16,875	9,592	43%	32%	12,000	22,500	10,500	53.33%	5,451	134%
Repair and maintenance - building	22,428	19,063	(3,365)	9.80%	186,021	171,564	(14,457)	108%	81%	230,000	228,752	(1,248)	100.55%	198,036	94%
Repair and maintenance - vehicles	(650)	2,750	3,400	-1.97%	7,766	24,750	16,984	31%	24%	15,000	33,000	18,000	45.45%	2,448	317%
Repair and maintenance - office equip	9,161	12,455	3,294	6.13%	77,997	112,096	34,099	70%	52%	140,000	149,462	9,462	93.67%	85,196	92%
Repair and maintenance - computer	45,562	34,498	(11,064)	11.01%	286,900	310,481	23,581	92%	69%	410,000	413,975	3,975	99.04%	138,619	207%
Repair and maintenance - on-line computer	-	15,324	15,324	0.00%	129,426	137,911	8,485	94%	70%	183,881	183,881	-	100.00%	6,830	1895%
Repair and maintenance - other equipment	4,170	2,633	(1,537)	13.20%	13,262	23,700	10,438	56%	42%	25,000	31,600	6,600	79.11%	8,447	157%
Tuition reimbursement	1,422	2,500	1,078	4.74%	11,383	22,500	11,117	51%	38%	20,000	30,000	10,000	66.67%	16,047	71%
Travel & mileage	4,814	4,637	(177)	8.65%	42,265	41,732	(533)	101%	76%	60,000	55,643	(4,357)	107.83%	35,663	119%
In-house training	377	4,583	4,206	0.69%	21,321	41,250	19,929	52%	39%	55,000	55,000	-	100.00%	6,552	325%

Meetings	449	893	444	4.19%	4,744	8,038	3,294	59%	44%	8,000	10,717	2,717	74.65%	6,066	78%
Out-of-house training & conferences	8,270	5,633	(2,637)	12.23%	46,561	50,700	4,139	92%	69%	67,600	67,600	-	100.00%	52,195	89%
Treasurer's fee	265	545	280	0.05%	496,862	544,305	47,443	91%	91%	540,000	544,850	4,850	99.11%	410,474	121%
Books	55,812	47,875	(7,937)	9.71%	390,602	430,875	40,273	91%	68%	574,500	574,500	-	100.00%	376,914	104%
Newspapers/Periodicals	345	4,583	4,238	0.63%	54,429	41,250	(13,179)	132%	99%	55,000	55,000	-	100.00%	58,036	94%
Ebooks	9,290	12,500	3,210	6.19%	74,013	112,500	38,487	66%	49%	150,000	150,000	-	100.00%	66,819	111%
Compact discs	2,556	3,750	1,194	5.68%	20,533	33,750	13,217	61%	46%	45,000	45,000	-	100.00%	16,456	125%
Software	7,146	23,000	15,854	2.59%	79,671	207,007	127,336	38%	29%	276,010	276,010	-	100.00%	164,342	48%
DVD/BluRay	13,615	14,583	968	7.78%	76,755	131,250	54,495	58%	44%	175,000	175,000	-	100.00%	81,883	94%
Other expense	-	146	146	0.00%	128	1,313	1,185	10%	7%	1,750	1,750	-	100.00%	810	16%
Electronic resources	42,816	50,500	7,684	7.07%	400,620	454,500	53,880	88%	66%	606,000	606,000	-	100.00%	378,697	106%
Platform Fees	-	1,070	1,070	0.00%	11,600	9,637	(1,963)	120%	90%	12,850	12,850	-	0.00%	600	1933%
Insurance	-	6,250	6,250	0.00%	70,464	56,250	(14,214)	125%	94%	70,500	75,000	4,500	94.00%	66,553	106%
Equipment Rentals	-	83	83	0.00%	-	750	750	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	1,118,467	1,459,563	341,096	6.20%	11,628,761	13,675,592	2,046,831	85%	64%	17,853,790	18,053,193	199,393	98.90%	10,739,384	
Capital outlay															
Equipment/furniture >\$5k	-	24,983	24,983	0.00%	84,814	224,850	140,036	38%	28%	299,800	299,800	-	100.00%	357,078	
New computers & other technology	12,793	13,333	540	8.00%	54,034	120,000	65,966	45%	34%	160,000	160,000	-	100.00%	22,071	
Capital improvements	221,887	1,817,442			2,003,160	16,356,975	14,353,815	12%	9%	4,000,000	21,809,300	17,809,300	18.34%	933,478	
Total capital outlay	234,680	1,855,758	25,523	1.05%	2,142,008	16,701,825	14,559,817	13%	10%	4,459,800	22,269,100	17,809,300	20.03%	1,312,627	
Transfers out															
Debt service lease 2006 & 2010	500	13,750	13,250	0.30%	16,644	123,750	107,106	13%	10%	165,000	165,000	-	100.00%	33,375	
Total transfers out	500	13,750	13,250	0.30%	16,644	123,750	107,106	13%	10%	165,000	165,000	-	100.00%	33,375	
Tax distribution															
Tax distribution to member libraries	6,674	-	(6,674)	0.09%	7,677,672	7,641,625	(36,047)	100%	100%	7,741,625	7,641,625	(100,000)	101.31%	6,083,007	
Total tax distribution to member libraries	6,674	-	(6,674)	0.09%	7,677,672	7,641,625	(36,047)	100%	100%	7,741,625	7,641,625	(100,000)	101.31%	6,083,007	
Total expenditures	1,360,321	3,329,071	373,195	2.83%	21,465,085	38,142,792	16,677,707	56%	45%	30,220,215	48,128,918	17,908,693	62.79%	18,168,393	
EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES	(1,047,378)	(3,075,225)	432,292		14,504,052	(2,186,252)	16,690,304			6,140,376	(11,478,737)	17,619,113		11,456,342	
FUND BALANCE															
Beginning Fund Balance	53,895,343				38,343,913					38,343,913	33,863,195			31,100,095	
Ending Fund Balance	52,847,965				52,847,965					44,484,289	22,384,458			42,556,437	