

**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 January 31, 2019  
8.3%  
prepared February 12, 2019**

Note: Conditional formatting in the % of YTD, % of Actual, and 2018 / 2017 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 January YTD	2019 / 2018 Actual
<b>REVENUES</b>															
General property taxes	185,078	135,795	49,283	0.55%	185,078	135,795	49,283	136%	1%	33,948,824	33,948,824	-	100.00%	269,473	69%
Specific ownership taxes	210,960	198,397	12,563	8.86%	210,960	198,397	12,563	106%	9%	2,380,766	2,380,766	-	100.00%	168,022	126%
Earnings on investments	93,798	15,833	77,965	49.37%	93,798	15,833	77,965	592%	49%	190,000	190,000	-	100.00%	28,856	325%
Fines and fees	5,707	5,000	707	9.51%	5,707	5,000	707	114%	10%	60,000	60,000	-	100.00%	8,953	64%
Grant revenue	62,591	62,591	-	100.00%	62,591	62,591	-	100%	100%	62,591	62,591	-	100.00%	62,302	100%
Other income	1,814	667	1,147	22.68%	1,814	667	1,147	272%	23%	8,000	8,000	-	100.00%	50	3628%
<b>Total revenues</b>	<b>559,948</b>	<b>418,283</b>	<b>141,665</b>	<b>1.53%</b>	<b>559,948</b>	<b>418,283</b>	<b>141,665</b>	<b>134%</b>	<b>2%</b>	<b>36,650,181</b>	<b>36,650,181</b>	<b>-</b>	<b>100.00%</b>	<b>537,656</b>	
<b>EXPENDITURES</b>															
Salaries and wages	572,625	719,926	147,301	6.63%	572,625	719,926	147,301	80%	7%	8,639,109	8,639,109	-	100.00%	561,815	102%
Employee benefits	89,990	114,035	24,045	6.58%	89,990	114,035	24,045	79%	7%	1,368,429	1,368,429	-	100.00%	91,790	98%
Medical (Health, Dental, Vision) Insurance	185,981	145,137	(40,844)	10.68%	185,981	145,137	(40,844)	128%	11%	1,741,651	1,741,651	-	100.00%	72,691	256%
Workers' compensation	63,655	63,655	-	79.57%	63,655	63,655	-	100%	80%	80,000	80,000	-	100.00%	-	#DIV/0!
Bank service charges	177	175	(2)	8.43%	177	175	(2)	101%	8%	2,100	2,100	-	100.00%	331	53%
Minor equipment/furniture <\$5k	36	7,926	7,890	0.04%	36	7,926	7,890	0%	0%	94,561	94,561	-	100.00%	-	#DIV/0!
Janitorial supplies	3,356	4,083	727	6.85%	3,356	4,083	727	82%	7%	49,000	49,000	-	100.00%	3,268	103%
Operating supplies	2,096	11,771	9,675	1.49%	2,096	11,771	9,675	18%	1%	140,429	140,429	-	100.00%	5,007	42%
Bib processing supplies	303	13,318	13,015	0.19%	303	13,318	13,015	2%	0%	159,821	159,821	-	100.00%	-	#DIV/0!
Postage	5,185	3,310	(1,875)	13.05%	5,185	3,310	(1,875)	157%	13%	39,725	39,725	-	100.00%	42	12345%
Printing	-	1,617	1,617	0.00%	-	1,617	1,617	0%	0%	19,400	19,400	-	100.00%	-	#DIV/0!
Memberships	2,115	1,553	(562)	11.35%	2,115	1,553	(562)	136%	11%	18,639	18,639	-	100.00%	1,095	193%
Public relations	4,603	8,026	3,423	4.78%	4,603	8,026	3,423	57%	5%	96,310	96,310	-	100.00%	297	1550%
Programs	114	7,000	6,886	0.14%	114	7,000	6,886	2%	0%	84,000	84,000	-	100.00%	-	#DIV/0!
Electric	11,498	18,429	6,931	5.20%	11,498	18,429	6,931	62%	5%	221,145	221,145	-	100.00%	10,175	113%
Water and sewer	478	2,606	2,128	1.53%	478	2,606	2,128	18%	2%	31,268	31,268	-	100.00%	610	78%
Natural gas	2,011	3,310	1,299	5.06%	2,011	3,310	1,299	61%	5%	39,722	39,722	-	100.00%	2,600	77%
Phones	5,192	21,132	15,940	2.05%	5,192	21,132	15,940	25%	2%	253,585	253,585	-	100.00%	17,653	29%
Disposal services	1,457	2,166	709	5.61%	1,457	2,166	709	67%	6%	25,986	25,986	-	100.00%	1,154	126%
Professional contracts	187,841	95,768	(92,073)	16.35%	187,841	95,768	(92,073)	196%	16%	1,149,213	1,149,213	-	100.00%	48,383	388%
Gas, motor oil, lubricants	-	1,875	1,875	0.00%	-	1,875	1,875	0%	0%	22,500	22,500	-	100.00%	602	0%
Repair and maintenance - building	24,671	19,063	(5,608)	10.79%	24,671	19,063	(5,608)	129%	11%	228,752	228,752	-	100.00%	10,019	246%
Repair and maintenance - vehicles	-	2,750	2,750	0.00%	-	2,750	2,750	0%	0%	33,000	33,000	-	100.00%	-	#DIV/0!
Repair and maintenance - office equip	52	12,455	12,403	0.03%	52	12,455	12,403	0%	0%	149,462	149,462	-	100.00%	-	#DIV/0!
Repair and maintenance - computer	47,951	34,498	(13,453)	11.58%	47,951	34,498	(13,453)	139%	12%	413,975	413,975	-	100.00%	1,065	4502%
Repair and maintenance - on-line computer	72,438	15,323	(57,115)	39.39%	72,438	15,323	(57,115)	473%	39%	183,881	183,881	-	100.00%	-	#DIV/0!
Repair and maintenance - other equipment	715	2,633	1,918	2.26%	715	2,633	1,918	27%	2%	31,600	31,600	-	100.00%	-	#DIV/0!
Tuition reimbursement	(450)	2,500	2,950	-1.50%	(450)	2,500	2,950	-18%	-2%	30,000	30,000	-	100.00%	-	#DIV/0!
Travel & mileage	2,877	4,637	1,760	5.17%	2,877	4,637	1,760	62%	5%	55,643	55,643	-	100.00%	470	612%
In-house training	-	4,583	4,583	0.00%	-	4,583	4,583	0%	0%	55,000	55,000	-	100.00%	2,100	0%

Meetings	67	893	826	0.63%	67	893	826	8%	1%	10,717	10,717	-	100.00%	-	#DIV/0!
Out-of-house training & conferences	2,384	5,633	3,249	3.53%	2,384	5,633	3,249	42%	4%	67,600	67,600	-	100.00%	1,894	126%
Treasurer's fee	2,776	2,179	(597)	0.51%	2,776	2,179	(597)	127%	1%	544,850	544,850	-	100.00%	4,048	69%
Books	1,490	47,875	46,385	0.26%	1,490	47,875	46,385	3%	0%	574,500	574,500	-	100.00%	2,816	53%
Newspapers/Periodicals	24,880	4,583	(20,297)	45.24%	24,880	4,583	(20,297)	543%	45%	55,000	55,000	-	100.00%	-	#DIV/0!
Ebooks	-	12,500	12,500	0.00%	-	12,500	12,500	0%	0%	150,000	150,000	-	100.00%	-	#DIV/0!
Compact discs	-	3,750	3,750	0.00%	-	3,750	3,750	0%	0%	45,000	45,000	-	100.00%	-	#DIV/0!
Software	15,900	23,001	7,101	5.76%	15,900	23,001	7,101	69%	6%	276,010	276,010	-	100.00%	3,607	441%
DVD/BluRay	-	14,583	14,583	0.00%	-	14,583	14,583	0%	0%	175,000	175,000	-	100.00%	-	#DIV/0!
Other expense	-	146	146	0.00%	-	146	146	0%	0%	1,750	1,750	-	100.00%	-	#DIV/0!
Electronic resources	118,675	50,500	(68,175)	19.58%	118,675	50,500	(68,175)	235%	20%	606,000	606,000	-	100.00%	111,513	106%
Platform Fees	11,000	1,071	(9,929)	0.00%	11,000	1,071	(9,929)	1027%	86%	12,850	12,850	-	0.00%	-	#DIV/0!
Insurance	69,507	69,507	-	92.68%	69,507	69,507	-	100%	93%	75,000	75,000	-	100.00%	15,887	438%
Equipment Rentals	-	83	83	0.00%	-	83	83	0%	0%	1,000	1,000	-	100.00%	-	0%
Lease/rental expense	-	10	10	0.00%	-	10	10	0%	0%	10	10	-	100.00%	4,130	0%
<b>Total operating expenditures</b>	<b>1,533,646</b>	<b>1,581,574</b>	<b>47,928</b>	<b>8.50%</b>	<b>1,533,646</b>	<b>1,581,574</b>	<b>47,928</b>	<b>97%</b>	<b>8%</b>	<b>18,053,193</b>	<b>18,053,193</b>	<b>-</b>	<b>100.00%</b>	<b>975,062</b>	
<b>Capital outlay</b>															
Equipment/furniture >\$5k	-	24,983	24,983	0.00%	-	24,983	24,983	0%	0%	299,800	299,800	-	100.00%	-	
New computers & other technology	1,088	13,333	12,245	0.68%	1,088	13,333	12,245	8%	1%	160,000	160,000	-	100.00%	143,205	
Capital improvements	13,750	1,817,442			13,750	1,817,442	1,803,692	1%	0%	21,809,300	21,809,300	-	100.00%		
<b>Total capital outlay</b>	<b>14,838</b>	<b>1,855,758</b>	<b>37,228</b>	<b>0.07%</b>	<b>14,838</b>	<b>1,855,758</b>	<b>1,840,920</b>	<b>1%</b>	<b>0%</b>	<b>22,269,100</b>	<b>22,269,100</b>	<b>-</b>	<b>100.00%</b>	<b>143,205</b>	
<b>Transfers out</b>															
Debt service lease 2006 & 2010	-	13,750	13,750	0.00%	-	13,750	13,750	0%	0%	165,000	165,000	-	100.00%		
<b>Total transfers out</b>	<b>-</b>	<b>13,750</b>	<b>13,750</b>	<b>0.00%</b>	<b>-</b>	<b>13,750</b>	<b>13,750</b>	<b>0%</b>	<b>0%</b>	<b>165,000</b>	<b>165,000</b>	<b>-</b>	<b>100.00%</b>	<b>-</b>	
<b>Tax distribution</b>															
Tax distribution to member libraries	38,623	30,566	(8,057)	0.51%	38,623	30,566	(8,057)	126%	1%	7,641,625	7,641,625	-	100.00%	49,062	
<b>Total tax distribution to member libraries</b>	<b>38,623</b>	<b>30,566</b>	<b>(8,057)</b>	<b>0.51%</b>	<b>38,623</b>	<b>30,566</b>	<b>(8,057)</b>	<b>126%</b>	<b>1%</b>	<b>7,641,625</b>	<b>7,641,625</b>	<b>-</b>	<b>100.00%</b>	<b>49,062</b>	
<b>Total expenditures</b>	<b>1,587,107</b>	<b>3,481,648</b>	<b>90,849</b>	<b>3.30%</b>	<b>1,587,107</b>	<b>3,481,648</b>	<b>1,894,541</b>	<b>46%</b>	<b>3%</b>	<b>48,128,918</b>	<b>48,128,918</b>	<b>-</b>	<b>100.00%</b>	<b>1,167,329</b>	
EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES	(1,027,159)	(3,063,365)	232,514		(1,027,159)	(3,063,365)	2,036,206			(11,478,737)	(11,478,737)	-		(629,673)	
FUND BALANCE															
Beginning Fund Balance	38,572,997				38,572,997					38,706,107	33,863,195			31,268,693	
Ending Fund Balance	37,545,838				37,545,838					27,227,370	22,384,458			30,639,020	