

**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 August 31, 2019
66.7%**

prepared September 12, 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 August YTD	2019 / 2018 Actual
REVENUES															
General property taxes	123,526	135,795	(12,269)	0.36%	33,232,949	33,880,926	(647,977)	98%	98%	33,500,000	33,948,824	(448,824)	98.68%	27,441,092	121%
Specific ownership taxes	211,715	198,397	13,318	8.89%	1,509,163	1,587,177	(78,014)	95%	63%	2,200,000	2,380,766	(180,766)	92.41%	1,176,575	128%
Earnings on investments	115,745	15,834	99,911	60.92%	771,033	126,667	644,366	609%	406%	600,000	190,000	410,000	315.79%	417,854	185%
Fines and fees	5,199	5,000	199	8.67%	44,108	40,000	4,108	110%	74%	60,000	60,000	-	100.00%	61,945	71%
Grant revenue	-	-	-	0.00%	62,591	62,591	-	100%	100%	62,591	62,591	-	100.00%	62,302	100%
Other income	800	666	134	10.00%	36,350	5,333	31,017	682%	454%	38,000	8,000	30,000	475.00%	7,747	469%
Total revenues	456,985	355,692	101,293	1.25%	35,656,194	35,702,694	(46,500)	100%	97%	36,460,591	36,650,181	(189,590)	99.48%	29,167,515	
EXPENDITURES															
Salaries and wages	904,890	719,923	(184,967)	10.47%	5,022,565	5,759,403	736,838	87%	58%	8,639,109	8,639,109	-	100.00%	4,834,987	104%
Employee benefits	122,294	114,036	(8,258)	8.94%	711,563	912,285	200,722	78%	52%	1,368,429	1,368,429	-	100.00%	624,124	114%
Medical (Health, Dental, Vision) Insurance	100,822	145,138	44,316	5.79%	941,765	1,161,100	219,335	81%	54%	1,741,651	1,741,651	-	100.00%	814,248	116%
Workers' compensation	-	6,666	6,666	0.00%	38,827	53,333	14,506	73%	49%	40,000	80,000	40,000	50.00%	42,536	91%
Bank service charges	176	175	(1)	8.38%	1,052	1,400	348	75%	50%	2,000	2,100	100	95.24%	1,819	58%
Minor equipment/furniture <\$5k	2,776	7,876	5,100	2.94%	41,584	63,057	21,473	66%	44%	94,561	94,561	-	100.00%	24,023	173%
Janitorial supplies	2,001	4,084	2,083	4.08%	25,946	32,667	6,721	79%	53%	45,000	49,000	4,000	91.84%	25,238	103%
Operating supplies	10,060	11,696	1,636	7.16%	56,117	93,644	37,527	60%	40%	135,000	140,429	5,429	96.13%	64,876	86%
Bib processing supplies	10,635	13,318	2,683	6.65%	72,470	106,547	34,077	68%	45%	140,000	159,821	19,821	87.60%	69,926	104%
Postage	1,652	3,310	1,658	4.16%	20,758	26,483	5,725	78%	52%	38,000	39,725	1,725	95.66%	16,273	128%
Printing	123	1,616	1,493	0.63%	4,250	12,933	8,683	33%	22%	18,000	19,400	1,400	92.78%	330	1288%
Memberships	1,179	1,553	374	6.33%	9,647	12,426	2,779	78%	52%	18,639	18,639	-	100.00%	11,218	86%
Public relations	5,804	8,026	2,222	6.03%	58,571	64,207	5,636	91%	61%	96,310	96,310	-	100.00%	29,646	198%
Programs	7,486	7,000	(486)	8.91%	60,819	56,000	(4,819)	109%	72%	84,000	84,000	-	100.00%	44,473	137%
Electric	6,401	18,429	12,028	2.89%	117,246	147,430	30,184	80%	53%	218,000	221,145	3,145	98.58%	114,376	103%
Water and sewer	8,228	2,605	(5,623)	26.31%	24,461	20,845	(3,616)	117%	78%	31,268	31,268	-	100.00%	23,208	105%
Natural gas	363	3,310	2,947	0.91%	23,523	26,481	2,958	89%	59%	42,000	39,722	(2,278)	105.73%	18,008	131%
Phones	26,400	21,132	(5,268)	10.41%	179,703	169,057	(10,646)	106%	71%	253,585	253,585	-	100.00%	196,784	91%
Disposal services	1,217	2,166	949	4.68%	20,937	17,324	(3,613)	121%	81%	28,000	25,986	(2,014)	107.75%	18,903	111%
Professional contracts	92,535	95,768	3,233	8.05%	796,199	766,142	(30,057)	104%	69%	1,225,000	1,149,213	(75,787)	106.59%	657,479	121%
Gas, motor oil, lubricants	839	1,875	1,036	3.73%	6,816	15,000	8,184	45%	30%	20,000	22,500	2,500	88.89%	4,766	143%
Repair and maintenance - building	19,839	19,062	(777)	8.67%	163,593	152,501	(11,092)	107%	72%	230,000	228,752	(1,248)	100.55%	158,270	103%
Repair and maintenance - vehicles	3,660	2,750	(910)	11.09%	8,416	22,000	13,584	38%	26%	27,000	33,000	6,000	81.82%	9,950	85%
Repair and maintenance - office equip	15,530	12,454	(3,076)	10.39%	68,836	99,641	30,805	69%	46%	140,000	149,462	9,462	93.67%	84,713	81%
Repair and maintenance - computer	87,819	34,498	(53,321)	21.21%	241,338	275,983	34,645	87%	58%	410,000	413,975	3,975	99.04%	135,713	178%
Repair and maintenance - on-line computer	-	15,323	15,323	0.00%	129,426	122,587	(6,839)	106%	70%	183,881	183,881	-	100.00%	6,830	1895%
Repair and maintenance - other equipment	881	2,634	1,753	2.79%	9,092	21,067	11,975	43%	29%	25,000	31,600	6,600	79.11%	7,039	129%
Tuition reimbursement	2,566	2,500	(66)	8.55%	9,961	20,000	10,039	50%	33%	20,000	30,000	10,000	66.67%	16,047	62%
Travel & mileage	5,085	4,637	(448)	9.14%	37,451	37,095	(356)	101%	67%	55,643	55,643	-	100.00%	33,331	112%
In-house training	32	4,584	4,552	0.06%	20,944	36,667	15,723	57%	38%	55,000	55,000	-	100.00%	6,507	322%

Meetings	357	894	537	3.33%	4,295	7,145	2,850	60%	40%	10,000	10,717	717	93.31%	5,899	73%
Out-of-house training & conferences	6,923	5,634	(1,289)	10.24%	38,291	45,067	6,776	85%	57%	67,600	67,600	-	100.00%	48,877	78%
Treasurer's fee	1,803	2,179	376	0.33%	496,597	543,760	47,163	91%	91%	540,000	544,850	4,850	99.11%	410,260	121%
Books	49,533	47,875	(1,658)	8.62%	334,790	383,000	48,210	87%	58%	574,500	574,500	-	100.00%	328,850	102%
Newspapers/Periodicals	26,117	4,584	(21,533)	47.49%	54,084	36,667	(17,417)	148%	98%	55,000	55,000	-	100.00%	57,834	94%
Ebooks	8,876	12,500	3,624	5.92%	64,723	100,000	35,277	65%	43%	150,000	150,000	-	100.00%	59,936	108%
Compact discs	2,893	3,750	857	6.43%	17,977	30,000	12,023	60%	40%	45,000	45,000	-	100.00%	14,191	127%
Software	8,748	23,001	14,253	3.17%	72,525	184,007	111,482	39%	26%	276,010	276,010	-	100.00%	147,377	49%
DVD/BluRay	8,840	14,584	5,744	5.05%	63,140	116,667	53,527	54%	36%	175,000	175,000	-	100.00%	69,069	91%
Other expense	-	146	146	0.00%	128	1,167	1,039	11%	7%	1,750	1,750	-	100.00%	60	213%
Electronic resources	24,733	50,500	25,767	4.08%	357,804	404,000	46,196	89%	59%	606,000	606,000	-	100.00%	321,912	111%
Platform Fees	-	1,071	1,071	0.00%	11,600	8,567	(3,033)	135%	90%	12,850	12,850	-	0.00%	600	1933%
Insurance	-	6,250	6,250	0.00%	70,464	50,000	(20,464)	141%	94%	72,000	75,000	3,000	96.00%	66,553	106%
Equipment Rentals	-	84	84	0.00%	-	667	667	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	1,580,116	1,461,196	(118,920)	8.75%	10,510,294	12,216,029	1,705,735	86%	58%	18,011,786	18,053,193	41,397	99.77%	9,645,506	
Capital outlay															
Equipment/furniture >\$5k	84,814	24,984	(59,830)	28.29%	84,814	199,867	115,053	42%	28%	299,800	299,800	-	100.00%	357,078	
New computers & other technology	1,422	13,334	11,912	0.89%	41,241	106,667	65,426	39%	26%	160,000	160,000	-	100.00%	10,892	
Capital improvements	159,253	1,817,441			1,781,273	14,539,533	12,758,260	12%	8%	10,000,000	21,809,300	11,809,300	45.85%	920,963	
Total capital outlay	245,489	1,855,759	(47,918)	1.10%	1,907,328	14,846,067	12,938,739	13%	9%	10,459,800	22,269,100	11,809,300	46.97%	1,288,933	
Transfers out															
Debt service lease 2006 & 2010	-	13,750	13,750	0.00%	16,144	110,000	93,856	15%	10%	165,000	165,000	-	100.00%	31,875	
Total transfers out	-	13,750	13,750	0.00%	16,144	110,000	93,856	15%	10%	165,000	165,000	-	100.00%	31,875	
Tax distribution															
Tax distribution to member libraries	7,340	-	(7,340)	0.10%	7,670,998	7,641,625	(29,373)	100%	100%	7,741,625	7,641,625	(100,000)	101.31%	6,083,007	
Total tax distribution to member libraries	7,340	-	(7,340)	0.10%	7,670,998	7,641,625	(29,373)	100%	100%	7,741,625	7,641,625	(100,000)	101.31%	6,083,007	
Total expenditures	1,832,945	3,330,705	(160,428)	3.81%	20,104,764	34,813,721	14,708,957	58%	42%	36,378,211	48,128,918	11,750,697	75.58%	17,049,321	
EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES	(1,375,960)	(2,975,013)	(59,135)		15,551,430	888,973	14,662,457			82,380	(11,478,737)	11,561,117		12,118,194	
FUND BALANCE															
Beginning Fund Balance	55,271,303				38,343,913					38,343,913	33,863,195			31,100,095	
Ending Fund Balance	53,895,343				53,895,343					38,426,293	22,384,458			43,218,289	