

**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 October 31, 2019  
83.3%**

prepared November 13, 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 October YTD	2019 / 2018 Actual
<b>REVENUES</b>															
General property taxes	62,227	33,949	28,278	0.18%	33,313,091	33,948,824	(635,733)	98%	98%	33,400,000	33,948,824	(548,824)	98.38%	27,521,261	121%
Specific ownership taxes	223,560	198,398	25,162	9.39%	1,944,441	1,983,972	(39,531)	98%	82%	2,100,000	2,380,766	(280,766)	88.21%	1,781,481	109%
Earnings on investments	98,193	15,833	82,360	51.68%	946,454	158,333	788,121	598%	498%	700,000	190,000	510,000	368.42%	563,719	168%
Fines and fees	5,671	5,000	671	9.45%	54,685	50,000	4,685	109%	91%	60,000	60,000	-	100.00%	75,465	72%
Grant revenue	-	-	-	0.00%	62,591	62,591	-	100%	100%	62,591	62,591	-	100.00%	62,302	100%
Other income	494	667	(173)	6.18%	38,020	6,667	31,353	570%	475%	38,250	8,000	30,250	478.13%	9,202	413%
<b>Total revenues</b>	390,145	253,847	136,298	1.06%	36,359,282	36,210,387	148,895	100%	99%	36,360,841	36,650,181	(289,340)	99.21%	30,013,430	
<b>EXPENDITURES</b>															
Salaries and wages	605,383	719,925	114,542	7.01%	6,232,749	7,199,257	966,508	87%	72%	8,639,109	8,639,109	-	100.00%	5,931,899	105%
Employee benefits	84,378	114,039	29,661	6.17%	872,019	1,140,359	268,340	76%	64%	1,368,429	1,368,429	-	100.00%	775,865	112%
Medical (Health, Dental, Vision) Insurance	116,624	145,138	28,514	6.70%	1,149,860	1,451,376	301,516	79%	66%	1,741,651	1,741,651	-	100.00%	1,017,011	113%
Workers' compensation	750	6,667	5,917	0.94%	39,577	66,667	27,090	59%	49%	40,000	80,000	40,000	50.00%	51,114	77%
Bank service charges	201	175	(26)	9.57%	1,421	1,750	329	81%	68%	1,900	2,100	200	90.48%	2,154	66%
Minor equipment/furniture <\$5k	(4,291)	7,877	12,168	-4.54%	39,865	78,810	38,945	51%	42%	80,000	94,561	14,561	84.60%	31,700	126%
Janitorial supplies	3,851	4,083	232	7.86%	33,354	40,833	7,479	82%	68%	42,000	49,000	7,000	85.71%	33,910	98%
Operating supplies	19,736	11,697	(8,039)	14.05%	85,540	117,037	31,497	73%	61%	115,000	140,429	25,429	81.89%	91,514	93%
Bib processing supplies	9,282	13,318	4,036	5.81%	92,640	133,184	40,544	70%	58%	120,000	159,821	39,821	75.08%	90,442	102%
Postage	1,741	3,310	1,569	4.38%	26,673	33,104	6,431	81%	67%	35,000	39,725	4,725	88.11%	16,708	160%
Printing	84	1,617	1,533	0.43%	4,411	16,167	11,756	27%	23%	12,000	19,400	7,400	61.86%	2,147	205%
Memberships	1,006	1,553	547	5.40%	11,682	15,532	3,850	75%	63%	18,639	18,639	-	100.00%	11,748	99%
Public relations	1,751	8,026	6,275	1.82%	65,505	80,258	14,753	82%	68%	75,000	96,310	21,310	77.87%	32,461	202%
Programs	13,949	7,000	(6,949)	16.61%	84,943	70,000	(14,943)	121%	101%	84,000	84,000	-	100.00%	62,685	136%
Electric	14,472	18,428	3,956	6.54%	166,396	184,287	17,891	90%	75%	218,000	221,145	3,145	98.58%	157,225	106%
Water and sewer	7,578	2,606	(4,972)	24.24%	41,262	26,057	(15,205)	158%	132%	47,000	31,268	(15,732)	150.31%	35,760	115%
Natural gas	764	3,311	2,547	1.92%	25,942	33,102	7,160	78%	65%	40,000	39,722	(278)	100.70%	19,786	131%
Phones	26,059	21,132	(4,927)	10.28%	163,015	211,321	48,306	77%	64%	210,000	253,585	43,585	82.81%	169,831	96%
Disposal services	2,528	2,165	(363)	9.73%	27,801	21,654	(6,147)	128%	107%	32,000	25,986	(6,014)	123.14%	25,751	108%
Professional contracts	66,102	95,767	29,665	5.75%	925,448	957,677	32,229	97%	81%	1,150,000	1,149,213	(787)	100.07%	797,083	116%
Gas, motor oil, lubricants	929	1,875	946	4.13%	8,212	18,750	10,538	44%	36%	12,000	22,500	10,500	53.33%	6,401	128%
Repair and maintenance - building	19,774	19,063	(711)	8.64%	205,795	190,627	(15,168)	108%	90%	230,000	228,752	(1,248)	100.55%	237,390	87%
Repair and maintenance - vehicles	(2,462)	2,750	5,212	-7.46%	5,304	27,500	22,196	19%	16%	12,000	33,000	21,000	36.36%	4,157	128%
Repair and maintenance - office equip	15,193	12,456	(2,737)	10.17%	93,190	124,552	31,362	75%	62%	125,000	149,462	24,462	83.63%	108,987	86%
Repair and maintenance - computer	48,542	34,498	(14,044)	11.73%	335,442	344,979	9,537	97%	81%	410,000	413,975	3,975	99.04%	174,132	193%
Repair and maintenance - on-line computer	817	15,323	14,506	0.44%	130,243	153,234	22,991	85%	71%	183,881	183,881	-	100.00%	6,830	1907%
Repair and maintenance - other equipment	558	2,633	2,075	1.77%	13,820	26,333	12,513	52%	44%	22,000	31,600	9,600	69.62%	10,645	130%
Tuition reimbursement	5,000	2,500	(2,500)	16.67%	16,383	25,000	8,617	66%	55%	20,000	30,000	10,000	66.67%	16,047	102%
Travel & mileage	4,592	4,637	45	8.25%	46,857	46,369	(488)	101%	84%	60,000	55,643	(4,357)	107.83%	38,376	122%
In-house training	2,399	4,583	2,184	4.36%	23,720	45,833	22,113	52%	43%	40,000	55,000	15,000	72.73%	7,207	329%

Meetings	610	893	283	5.69%	5,354	8,931	3,577	60%	50%	7,500	10,717	3,217	69.98%	7,320	73%
Out-of-house training & conferences	6,289	5,633	(656)	9.30%	52,850	56,333	3,483	94%	78%	65,000	67,600	2,600	96.15%	56,152	94%
Treasurer's fee	932	545	(387)	0.17%	497,794	544,850	47,056	91%	91%	540,000	544,850	4,850	99.11%	411,457	121%
Books	33,049	47,875	14,826	5.75%	423,651	478,750	55,099	88%	74%	574,500	574,500	-	100.00%	409,137	104%
Newspapers/Periodicals	91	4,583	4,492	0.17%	54,520	45,833	(8,687)	119%	99%	55,000	55,000	-	100.00%	58,157	94%
Ebooks	10,720	12,500	1,780	7.15%	84,733	125,000	40,267	68%	56%	150,000	150,000	-	100.00%	74,278	114%
Compact discs	3,511	3,750	239	7.80%	24,044	37,500	13,456	64%	53%	45,000	45,000	-	100.00%	18,661	129%
Software	21,341	23,001	1,660	7.73%	101,012	230,008	128,996	44%	37%	276,010	276,010	-	100.00%	180,812	56%
DVD/BluRay	13,231	14,583	1,352	7.56%	89,986	145,833	55,847	62%	51%	175,000	175,000	-	100.00%	89,618	100%
Other expense	-	145	145	0.00%	128	1,458	1,330	9%	7%	1,750	1,750	-	100.00%	810	16%
Electronic resources	22,438	50,500	28,062	3.70%	423,058	505,000	81,942	84%	70%	606,000	606,000	-	100.00%	388,097	109%
Platform Fees	-	1,071	1,071	0.00%	11,600	10,708	(892)	108%	90%	12,850	12,850	-	0.00%	600	1933%
Insurance	-	6,250	6,250	0.00%	70,464	62,500	(7,964)	113%	94%	70,500	75,000	4,500	94.00%	66,553	106%
Equipment Rentals	-	83	83	0.00%	-	833	833	0%	0%	1,000	1,000	-	100.00%	-	0%
Lease/rental expense	-	-	-	0.00%	-	10	10	0%	0%	-	10	10	-	18,447	0%
<b>Total operating expenditures</b>	<b>1,179,502</b>	<b>1,459,564</b>	<b>280,062</b>	<b>6.53%</b>	<b>12,808,263</b>	<b>15,135,156</b>	<b>2,326,893</b>	<b>85%</b>	<b>71%</b>	<b>17,764,719</b>	<b>18,053,193</b>	<b>288,464</b>	<b>98.40%</b>	<b>11,747,065</b>	
<b>Capital outlay</b>															
Equipment/furniture >\$5k	6,627	24,983	18,356	2.21%	91,441	249,833	158,392	37%	31%	299,800	299,800	-	100.00%	357,078	
New computers & other technology	3,034	13,333	10,299	1.90%	57,068	133,333	76,265	43%	36%	160,000	160,000	-	100.00%	22,463	
Capital improvements	44,119	1,817,442			2,047,279	18,174,417	16,127,138	11%	9%	4,000,000	21,809,300	17,809,300	18.34%	979,226	
<b>Total capital outlay</b>	<b>53,780</b>	<b>1,855,758</b>	<b>28,655</b>	<b>0.24%</b>	<b>2,195,788</b>	<b>18,557,583</b>	<b>16,361,795</b>	<b>12%</b>	<b>10%</b>	<b>4,459,800</b>	<b>22,269,100</b>	<b>17,809,300</b>	<b>20.03%</b>	<b>1,358,767</b>	
<b>Transfers out</b>															
Debt service lease 2006 & 2010	-	13,750	13,750	0.00%	16,644	137,500	120,856	12%	10%	130,000	165,000	35,000	78.79%	33,375	
<b>Total transfers out</b>	<b>-</b>	<b>13,750</b>	<b>13,750</b>	<b>0.00%</b>	<b>16,644</b>	<b>137,500</b>	<b>120,856</b>	<b>12%</b>	<b>10%</b>	<b>130,000</b>	<b>165,000</b>	<b>35,000</b>	<b>78.79%</b>	<b>33,375</b>	
<b>Tax distribution</b>															
Tax distribution to member libraries	8,413	-	(8,413)	0.11%	7,686,085	7,641,625	(44,460)	101%	101%	7,711,625	7,641,625	(70,000)	100.92%	6,083,007	
<b>Total tax distribution to member libraries</b>	<b>8,413</b>	<b>-</b>	<b>(8,413)</b>	<b>0.11%</b>	<b>7,686,085</b>	<b>7,641,625</b>	<b>(44,460)</b>	<b>101%</b>	<b>101%</b>	<b>7,711,625</b>	<b>7,641,625</b>	<b>(70,000)</b>	<b>100.92%</b>	<b>6,083,007</b>	
<b>Total expenditures</b>	<b>1,241,695</b>	<b>3,329,072</b>	<b>314,054</b>	<b>2.58%</b>	<b>22,706,780</b>	<b>41,471,864</b>	<b>18,765,084</b>	<b>55%</b>	<b>47%</b>	<b>30,066,144</b>	<b>48,128,918</b>	<b>18,062,764</b>	<b>62.47%</b>	<b>19,222,214</b>	
<b>EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES</b>	<b>(851,550)</b>	<b>(3,075,225)</b>	<b>450,352</b>		<b>13,652,502</b>	<b>(5,261,477)</b>	<b>18,913,979</b>			<b>6,294,697</b>	<b>(11,478,737)</b>	<b>17,773,434</b>		<b>10,791,216</b>	
<b>FUND BALANCE</b>															
Beginning Fund Balance	52,847,965				38,343,913					38,343,913	33,863,195			31,100,095	
Ending Fund Balance	51,996,415				51,996,415					44,638,610	22,384,458			41,891,311	