

**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 November 30, 2019
91.7%**

prepared December 19, 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	November YTD	2019 / 2018 Actual
REVENUES															
General property taxes	198,541	-	198,541	0.58%	33,511,632	33,948,824	(437,192)	99%	99%	33,600,000	33,948,824	(348,824)	98.97%	27,513,905	122%
Specific ownership taxes	183,035	198,397	(15,362)	7.69%	2,127,476	2,182,369	(54,893)	97%	89%	2,200,000	2,380,766	(180,766)	92.41%	1,964,382	108%
Earnings on investments	31,653	15,834	15,819	16.66%	978,107	174,167	803,940	562%	515%	1,000,000	190,000	810,000	526.32%	648,314	151%
Fines and fees	4,060	5,000	(940)	6.77%	58,745	55,000	3,745	107%	98%	60,000	60,000	-	100.00%	80,595	73%
Grant revenue	-	-	-	0.00%	62,591	62,591	-	100%	100%	62,591	62,591	-	100.00%	62,302	100%
Other income	(90)	666	(756)	-1.13%	37,930	7,333	30,597	517%	474%	38,250	8,000	30,250	478.13%	9,150	415%
Total revenues	417,199	219,897	197,302	1.14%	36,776,481	36,430,284	346,197	101%	100%	36,960,841	36,650,181	310,660	100.85%	30,278,648	
EXPENDITURES															
Salaries and wages	601,729	719,926	118,197	6.97%	6,834,478	7,919,183	1,084,705	86%	79%	7,750,000	8,639,109	889,109	89.71%	6,360,360	107%
Employee benefits	83,018	114,032	31,014	6.07%	955,037	1,254,391	299,354	76%	70%	1,100,000	1,368,429	268,429	80.38%	852,544	112%
Medical (Health, Dental, Vision) Insurance	111,641	145,137	33,496	6.41%	1,261,501	1,596,513	335,012	79%	72%	1,400,000	1,741,651	341,651	80.38%	1,113,744	113%
Workers' compensation	-	6,666	6,666	0.00%	39,577	73,333	33,756	54%	49%	40,000	80,000	40,000	50.00%	51,114	77%
Bank service charges	142	175	33	6.76%	1,563	1,925	362	81%	74%	1,900	2,100	200	90.48%	2,345	67%
Minor equipment/furniture <\$5k	7,263	7,875	612	7.68%	47,128	86,685	39,557	54%	50%	80,000	94,561	14,561	84.60%	36,037	131%
Janitorial supplies	3,508	4,084	576	7.16%	36,862	44,917	8,055	82%	75%	42,000	49,000	7,000	85.71%	35,888	103%
Operating supplies	8,465	11,696	3,231	6.03%	94,005	128,733	34,728	73%	67%	115,000	140,429	25,429	81.89%	99,021	95%
Bib processing supplies	14,010	13,319	(691)	8.77%	106,650	146,503	39,853	73%	67%	120,000	159,821	39,821	75.08%	100,914	106%
Postage	3,062	3,311	249	7.71%	29,735	36,415	6,680	82%	75%	35,000	39,725	4,725	88.11%	16,884	176%
Printing	1,338	1,616	278	6.90%	5,749	17,783	12,034	32%	30%	12,000	19,400	7,400	61.86%	2,440	236%
Memberships	42	1,554	1,512	0.23%	11,724	17,086	5,362	69%	63%	18,639	18,639	-	100.00%	12,076	97%
Public relations	3,222	8,026	4,804	3.35%	68,727	88,284	19,557	78%	71%	75,000	96,310	21,310	77.87%	35,643	193%
Programs	(80)	7,000	7,080	-0.10%	84,863	77,000	(7,863)	110%	101%	86,000	84,000	(2,000)	102.38%	61,528	138%
Electric	23,071	18,429	(4,642)	10.43%	189,467	202,716	13,249	93%	86%	218,000	221,145	3,145	98.58%	169,704	112%
Water and sewer	2,647	2,605	(42)	8.47%	43,909	28,662	(15,247)	153%	140%	47,000	31,268	(15,732)	150.31%	38,102	115%
Natural gas	3,460	3,310	(150)	8.71%	29,402	36,412	7,010	81%	74%	40,000	39,722	(278)	100.70%	21,898	134%
Phones	18,005	21,132	3,127	7.10%	181,020	232,453	51,433	78%	71%	210,000	253,585	43,585	82.81%	189,013	96%
Disposal services	1,380	2,166	786	5.31%	29,181	23,820	(5,361)	123%	112%	32,000	25,986	(6,014)	123.14%	28,270	103%
Professional contracts	77,196	95,768	18,572	6.72%	1,002,644	1,053,445	50,801	95%	87%	1,150,000	1,149,213	(787)	100.07%	852,820	118%
Gas, motor oil, lubricants	1,599	1,875	276	7.11%	9,811	20,625	10,814	48%	44%	12,000	22,500	10,500	53.33%	7,242	135%
Repair and maintenance - building	52,136	19,062	(33,074)	22.79%	257,931	209,689	(48,242)	123%	113%	280,000	228,752	(51,248)	122.40%	253,098	102%
Repair and maintenance - vehicles	2,977	2,750	(227)	9.02%	8,281	30,250	21,969	27%	25%	12,000	33,000	21,000	36.36%	5,280	157%
Repair and maintenance - office equip	10,737	12,455	1,718	7.18%	103,927	137,007	33,080	76%	70%	125,000	149,462	24,462	83.63%	120,544	86%
Repair and maintenance - computer	26,397	34,498	8,101	6.38%	361,839	379,477	17,638	95%	87%	410,000	413,975	3,975	99.04%	203,937	177%
Repair and maintenance - on-line computer	-	15,324	15,324	0.00%	130,243	168,558	38,315	77%	71%	183,881	183,881	-	100.00%	16,821	774%
Repair and maintenance - other equipment	2,149	2,634	485	6.80%	15,969	28,967	12,998	55%	51%	22,000	31,600	9,600	69.62%	10,645	150%
Tuition reimbursement	-	2,500	2,500	0.00%	16,383	27,500	11,117	60%	55%	20,000	30,000	10,000	66.67%	16,047	102%
Travel & mileage	4,868	4,637	(231)	8.75%	51,725	51,006	(719)	101%	93%	60,000	55,643	(4,357)	107.83%	42,984	120%
In-house training	65	4,584	4,519	0.12%	23,785	50,417	26,632	47%	43%	40,000	55,000	15,000	72.73%	8,074	295%

Meetings	372	893	521	3.47%	5,726	9,824	4,098	58%	53%	7,500	10,717	3,217	69.98%	7,534	76%
Out-of-house training & conferences	2,389	5,634	3,245	3.53%	55,239	61,967	6,728	89%	82%	65,000	67,600	2,600	96.15%	59,822	92%
Treasurer's fee	3,008	-	(3,008)	0.55%	500,802	544,850	44,048	92%	92%	510,000	544,850	34,850	93.60%	411,353	122%
Books	52,201	47,875	(4,326)	9.09%	475,852	526,625	50,773	90%	83%	574,500	574,500	-	100.00%	446,811	106%
Newspapers/Periodicals	35	4,584	4,549	0.06%	54,555	50,417	(4,138)	108%	99%	55,000	55,000	-	100.00%	58,272	94%
Ebooks	-	12,500	12,500	0.00%	84,733	137,500	52,767	62%	56%	150,000	150,000	-	100.00%	83,432	102%
Compact discs	3,457	3,750	293	7.68%	27,501	41,250	13,749	67%	61%	45,000	45,000	-	100.00%	21,949	125%
Software	4,214	23,001	18,787	1.53%	105,226	253,009	147,783	42%	38%	276,010	276,010	-	100.00%	194,104	54%
DVD/BluRay	9,698	14,584	4,886	5.54%	99,684	160,417	60,733	62%	57%	175,000	175,000	-	100.00%	100,451	99%
Other expense	-	146	146	0.00%	128	1,604	1,476	8%	7%	1,750	1,750	-	100.00%	810	16%
Electronic resources	22,686	50,500	27,814	3.74%	445,744	555,500	109,756	80%	74%	606,000	606,000	-	100.00%	405,890	110%
Platform Fees	-	1,071	1,071	0.00%	11,600	11,779	179	98%	90%	12,850	12,850	-	0.00%	787	1474%
Insurance	-	6,250	6,250	0.00%	70,464	68,750	(1,714)	102%	94%	70,500	75,000	4,500	94.00%	66,553	106%
Equipment Rentals	-	84	84	0.00%	-	917	917	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	1,162,107	1,459,018	296,911	6.44%	13,970,370	16,594,174	2,623,804	84%	77%	16,287,530	18,053,193	1,765,653	90.22%	12,641,232	
Capital outlay															
Equipment/furniture >\$5k	204,647	24,984	(179,663)	68.26%	296,088	274,817	(21,271)	108%	99%	299,800	299,800	-	100.00%	357,078	
New computers & other technology	1,411	13,334	11,923	0.88%	58,479	146,667	88,188	40%	37%	160,000	160,000	-	100.00%	23,015	
Capital improvements	26,153	1,817,441			2,073,432	19,991,858	17,918,426	10%	10%	2,500,000	21,809,300	19,309,300	11.46%	985,638	
Total capital outlay	232,211	1,855,759	(167,740)	1.04%	2,427,999	20,413,342	17,985,343	12%	11%	2,959,800	22,269,100	19,309,300	13.29%	1,365,731	
Transfers out															
Debt service lease 2006 & 2010	108,437	13,750	(94,687)	65.72%	125,081	151,250	26,169	83%	76%	128,000	165,000	37,000	77.58%	1,097,027	
Total transfers out	108,437	13,750	(94,687)	65.72%	125,081	151,250	26,169	83%	76%	128,000	165,000	37,000	77.58%	1,097,027	
Tax distribution															
Tax distribution to member libraries	2,500	-	(2,500)	0.03%	7,688,585	7,641,625	(46,960)	101%	101%	7,711,625	7,641,625	(70,000)	100.92%	6,083,007	
Total tax distribution to member libraries	2,500	-	(2,500)	0.03%	7,688,585	7,641,625	(46,960)	101%	101%	7,711,625	7,641,625	(70,000)	100.92%	6,083,007	
Total expenditures	1,505,255	3,328,527	31,984	3.13%	24,212,035	44,800,391	20,588,356	54%	50%	27,086,955	48,128,918	21,041,953	56.28%	21,186,997	
EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES	(1,088,056)	(3,108,630)	229,286		12,564,446	(8,370,107)	20,934,553			9,873,886	(11,478,737)	21,352,623		9,091,651	
FUND BALANCE															
Beginning Fund Balance	51,996,415				38,343,913					38,343,913	33,863,195			31,100,095	
Ending Fund Balance	50,908,359				50,908,359					48,217,799	22,384,458			40,191,746	