

**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 December 31, 2019  
100.0%  
prepared January 17, 2020**

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 December YTD	2019 / 2018 Actual
<b>REVENUES</b>															
General property taxes	393	-	393	0.00%	33,512,025	33,948,824	(436,799)	99%	99%	33,512,025	33,948,824	(436,799)	98.71%	27,515,331	122%
Specific ownership taxes	197,355	198,397	(1,042)	8.29%	2,324,831	2,380,766	(55,935)	98%	98%	2,324,831	2,380,766	(55,935)	97.65%	2,128,161	109%
Earnings on investments	173,616	15,833	157,783	91.38%	1,151,723	190,000	961,723	606%	606%	1,151,723	190,000	961,723	606.17%	738,244	156%
Fines and fees	3,928	5,000	(1,072)	6.55%	62,673	60,000	2,673	104%	104%	62,673	60,000	2,673	104.46%	85,288	73%
Grant revenue	-	-	-	0.00%	62,591	62,591	-	100%	100%	62,591	62,591	-	100.00%	62,302	100%
Other income	3,993	667	3,326	49.91%	41,923	8,000	33,923	524%	524%	41,923	8,000	33,923	524.04%	12,100	346%
<b>Total revenues</b>	<b>379,285</b>	<b>219,897</b>	<b>159,388</b>	<b>1.03%</b>	<b>37,155,766</b>	<b>36,650,181</b>	<b>505,585</b>	<b>101%</b>	<b>101%</b>	<b>37,155,766</b>	<b>36,650,181</b>	<b>505,585</b>	<b>101.38%</b>	<b>30,541,426</b>	
<b>EXPENDITURES</b>															
Salaries and wages	975,150	719,926	(255,224)	11.29%	7,809,628	8,639,109	829,481	90%	90%	7,809,628	8,639,109	829,481	90.40%	7,216,219	108%
Employee benefits	121,871	114,038	(7,833)	8.91%	1,076,908	1,368,429	291,521	79%	79%	1,076,908	1,368,429	291,521	78.70%	950,620	113%
Medical (Health, Dental, Vision) Insurance	21,381	145,138	123,757	1.23%	1,282,882	1,741,651	458,769	74%	74%	1,282,882	1,741,651	458,769	73.66%	1,127,434	114%
Workers' compensation	1,625	6,667	5,042	2.03%	41,202	80,000	38,798	52%	52%	41,202	80,000	38,798	51.50%	51,114	81%
Bank service charges	182	175	(7)	8.67%	1,745	2,100	355	83%	83%	1,745	2,100	355	83.10%	2,503	70%
Minor equipment/furniture <\$5k	18,000	7,876	(10,124)	19.04%	65,128	94,561	29,433	69%	69%	65,128	94,561	29,433	68.87%	48,697	134%
Janitorial supplies	3,592	4,083	491	7.33%	40,454	49,000	8,546	83%	83%	40,454	49,000	8,546	82.56%	38,332	106%
Operating supplies	21,332	11,696	(9,636)	15.19%	115,337	140,429	25,092	82%	82%	115,337	140,429	25,092	82.13%	121,327	95%
Bib processing supplies	7,650	13,318	5,668	4.79%	114,300	159,821	45,521	72%	72%	114,300	159,821	45,521	71.52%	133,235	86%
Postage	2,397	3,310	913	6.03%	32,132	39,725	7,593	81%	81%	32,132	39,725	7,593	80.89%	33,092	97%
Printing	3,676	1,617	(2,059)	18.95%	9,425	19,400	9,975	49%	49%	9,425	19,400	9,975	48.58%	2,857	330%
Memberships	1,160	1,553	393	6.22%	12,884	18,639	5,755	69%	69%	12,884	18,639	5,755	69.12%	12,761	101%
Public relations	8,197	8,026	(171)	8.51%	76,924	96,310	19,386	80%	80%	76,924	96,310	19,386	79.87%	41,643	185%
Programs	5,225	7,000	1,775	6.22%	90,088	84,000	(6,088)	107%	107%	90,088	84,000	(6,088)	107.25%	71,722	126%
Electric	11,625	18,429	6,804	5.26%	201,092	221,145	20,053	91%	91%	201,092	221,145	20,053	90.93%	182,374	110%
Water and sewer	2,047	2,606	559	6.55%	45,956	31,268	(14,688)	147%	147%	45,956	31,268	(14,688)	146.97%	40,792	113%
Natural gas	4,416	3,310	(1,106)	11.12%	33,818	39,722	5,904	85%	85%	33,818	39,722	5,904	85.14%	26,516	128%
Phones	35,070	21,132	(13,938)	13.83%	216,090	253,585	37,495	85%	85%	216,090	253,585	37,495	85.21%	203,930	106%
Disposal services	5,590	2,166	(3,424)	21.51%	34,771	25,986	(8,785)	134%	134%	34,771	25,986	(8,785)	133.81%	32,426	107%
Professional contracts	139,884	95,768	(44,116)	12.17%	1,142,528	1,149,213	6,685	99%	99%	1,142,528	1,149,213	6,685	99.42%	949,752	120%
Gas, motor oil, lubricants	1,376	1,875	499	6.12%	11,187	22,500	11,313	50%	50%	11,187	22,500	11,313	49.72%	8,454	132%
Repair and maintenance - building	23,177	19,063	(4,114)	10.13%	281,108	228,752	(52,356)	123%	123%	281,108	228,752	(52,356)	122.89%	271,172	104%
Repair and maintenance - vehicles	787	2,750	1,963	2.38%	9,068	33,000	23,932	27%	27%	9,068	33,000	23,932	27.48%	16,397	55%
Repair and maintenance - office equip	26,459	12,455	(14,004)	17.70%	130,386	149,462	19,076	87%	87%	130,386	149,462	19,076	87.24%	142,838	91%
Repair and maintenance - computer	(25,368)	34,498	59,866	-6.13%	336,471	413,975	77,504	81%	81%	336,471	413,975	77,504	81.28%	322,363	104%
Repair and maintenance - on-line computer	10,340	15,323	4,983	5.62%	140,583	183,881	43,298	76%	76%	140,583	183,881	43,298	76.45%	21,577	652%
Repair and maintenance - other equipment	1,058	2,633	1,575	3.35%	17,027	31,600	14,573	54%	54%	17,027	31,600	14,573	53.88%	15,403	111%
Tuition reimbursement	6,331	2,500	(3,831)	21.10%	22,714	30,000	7,286	76%	76%	22,714	30,000	7,286	75.71%	14,216	160%
Travel & mileage	10,885	4,637	(6,248)	19.56%	62,610	55,643	(6,967)	113%	113%	62,610	55,643	(6,967)	112.52%	51,766	121%
In-house training	20,504	4,583	(15,921)	37.28%	44,289	55,000	10,711	81%	81%	44,289	55,000	10,711	80.53%	8,749	506%

Meetings	980	893	(87)	9.14%	6,706	10,717	4,011	63%	63%	6,706	10,717	4,011	62.57%	8,018	84%
Out-of-house training & conferences	21,970	5,633	(16,337)	32.50%	77,209	67,600	(9,609)	114%	114%	77,209	67,600	(9,609)	114.21%	62,570	123%
Treasurer's fee	6	-	(6)	0.00%	500,808	544,850	44,042	92%	92%	500,808	544,850	44,042	91.92%	411,373	122%
Books	56,114	47,875	(8,239)	9.77%	531,966	574,500	42,534	93%	93%	531,966	574,500	42,534	92.60%	549,166	97%
Newspapers/Periodicals	173	4,583	4,410	0.31%	54,728	55,000	272	100%	100%	54,728	55,000	272	99.51%	58,413	94%
Ebooks	13,661	12,500	(1,161)	9.11%	98,394	150,000	51,606	66%	66%	98,394	150,000	51,606	65.60%	114,672	86%
Compact discs	1,972	3,750	1,778	4.38%	29,473	45,000	15,527	65%	65%	29,473	45,000	15,527	65.50%	25,450	116%
Software	56,380	23,001	(33,379)	20.43%	161,606	276,010	114,404	59%	59%	161,606	276,010	114,404	58.55%	243,383	66%
DVD/BluRay	9,049	14,583	5,534	5.17%	108,733	175,000	66,267	62%	62%	108,733	175,000	66,267	62.13%	120,035	91%
Other expense	19	146	127	1.09%	147	1,750	1,603	8%	8%	147	1,750	1,603	8.40%	858	17%
Electronic resources	51,790	50,500	(1,290)	8.55%	497,534	606,000	108,466	82%	82%	497,534	606,000	108,466	82.10%	408,940	122%
Platform Fees	15,610	1,071	(14,539)	0.00%	27,210	12,850	(14,360)	212%	212%	27,210	12,850	(14,360)	0.00%	5,292	514%
Insurance	153	6,250	6,097	0.20%	70,617	75,000	4,383	94%	94%	70,617	75,000	4,383	94.16%	66,553	106%
Equipment Rentals	-	83	83	0.00%	-	1,000	1,000	0%	0%	-	1,000	1,000	0.00%	-	0%
Lease/rental expense	-	-	-	0.00%	-	10	10	0%	0%	-	10	10	0.00%	18,447	0%
<b>Total operating expenditures</b>	<b>1,693,496</b>	<b>1,459,019</b>	<b>(234,477)</b>	<b>9.38%</b>	<b>15,663,866</b>	<b>18,053,193</b>	<b>2,389,327</b>	<b>87%</b>	<b>87%</b>	<b>15,663,866</b>	<b>18,053,193</b>	<b>2,389,327</b>	<b>86.77%</b>	<b>14,253,451</b>	
<b>Capital outlay</b>															
Equipment/furniture >\$5k	-	24,983	24,983	0.00%	296,088	299,800	3,712	99%	99%	296,088	299,800	3,712	98.76%	357,078	
New computers & other technology	20,399	13,333	(7,066)	12.75%	78,878	160,000	81,122	49%	49%	78,878	160,000	81,122	49.30%	53,614	
Capital improvements	11,047	1,817,442			2,084,479	21,809,300	19,724,821	10%	10%	2,084,479	21,809,300	19,724,821	9.56%	1,091,237	
<b>Total capital outlay</b>	<b>31,446</b>	<b>1,855,758</b>	<b>17,917</b>	<b>0.14%</b>	<b>2,459,445</b>	<b>22,269,100</b>	<b>19,809,655</b>	<b>11%</b>	<b>11%</b>	<b>2,459,445</b>	<b>22,269,100</b>	<b>19,809,655</b>	<b>11.04%</b>	<b>1,501,929</b>	
<b>Transfers out</b>															
Debt service lease 2006 & 2010	(1,540)	13,750	15,290	-0.93%	123,541	165,000	41,459	75%	75%	123,541	165,000	41,459	74.87%	1,097,027	
<b>Total transfers out</b>	<b>(1,540)</b>	<b>13,750</b>	<b>15,290</b>	<b>-0.93%</b>	<b>123,541</b>	<b>165,000</b>	<b>41,459</b>	<b>75%</b>	<b>75%</b>	<b>123,541</b>	<b>165,000</b>	<b>41,459</b>	<b>74.87%</b>	<b>1,097,027</b>	
<b>Tax distribution</b>															
Tax distribution to member libraries	25,027	-	(25,027)	0.33%	7,713,612	7,641,625	(71,987)	101%	101%	7,713,612	7,641,625	(71,987)	100.94%	6,083,007	
<b>Total tax distribution to member libraries</b>	<b>25,027</b>	<b>-</b>	<b>(25,027)</b>	<b>0.33%</b>	<b>7,713,612</b>	<b>7,641,625</b>	<b>(71,987)</b>	<b>101%</b>	<b>101%</b>	<b>7,713,612</b>	<b>7,641,625</b>	<b>(71,987)</b>	<b>100.94%</b>	<b>6,083,007</b>	
<b>Total expenditures</b>	<b>1,748,429</b>	<b>3,328,527</b>	<b>(226,297)</b>	<b>3.63%</b>	<b>25,960,464</b>	<b>48,128,918</b>	<b>22,168,454</b>	<b>54%</b>	<b>54%</b>	<b>25,960,464</b>	<b>48,128,918</b>	<b>22,168,454</b>	<b>53.94%</b>	<b>22,935,414</b>	
EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES	(1,369,144)	(3,108,630)	(66,909)		11,195,302	(11,478,737)	22,674,039			11,195,302	(11,478,737)	22,674,039		7,606,012	
FUND BALANCE															
Beginning Fund Balance	50,908,359				38,343,913					38,343,913	33,863,195			31,100,095	
Ending Fund Balance	49,539,215				49,539,215					49,539,215	22,384,458			38,706,107	