

**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, 2020
8.3%
prepared February 12, 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	2019 January YTD	2019 / 2018 Actual
REVENUES															
General property taxes	231,887	180,176	51,711	0.51%	231,887	180,176	51,711	129%	1%	45,043,922	45,043,922	-	100.00%	185,078	125%
Specific ownership taxes	209,560	166,667	42,893	10.48%	209,560	166,667	42,893	126%	10%	2,000,000	2,000,000	-	100.00%	210,960	99%
Earnings on investments	92,424	15,833	76,591	48.64%	92,424	15,833	76,591	584%	49%	190,000	190,000	-	100.00%	93,798	99%
Fines and fees	5,229	5,000	229	8.72%	5,229	5,000	229	105%	9%	60,000	60,000	-	100.00%	5,707	92%
Grant revenue	-	-	-	0.00%	-	-	-	#DIV/0!	0%	72,519	72,519	-	100.00%	62,591	0%
Other income	724	667	57	9.05%	724	667	57	109%	9%	8,000	8,000	-	100.00%	1,814	40%
Total revenues	539,824	368,343	171,481	1.14%	539,824	368,343	171,481	147%	1%	47,374,441	47,374,441	-	100.00%	559,948	
EXPENDITURES															
Salaries and wages	581,293	784,402	203,109	6.18%	581,293	784,402	203,109	74%	6%	9,412,825	9,412,825	-	100.00%	572,625	102%
Employee benefits	100,576	124,249	23,673	6.60%	100,576	124,249	23,673	81%	7%	1,524,878	1,524,878	-	100.00%	89,990	112%
Medical (Health, Dental, Vision) Insurance	209,185	158,136	(51,049)	11.22%	209,185	158,136	(51,049)	132%	11%	1,863,740	1,863,740	-	100.00%	185,981	112%
Workers' compensation	67,037	87,000	19,963	77.05%	67,037	87,000	19,963	77%	77%	87,000	87,000	-	100.00%	63,655	105%
Bank service charges	158	175	17	7.52%	158	175	17	90%	8%	2,100	2,100	-	100.00%	177	89%
Minor equipment/furniture <\$5k	1,150	8,218	7,068	1.17%	1,150	8,218	7,068	14%	1%	98,612	98,612	-	100.00%	36	3194%
Janitorial supplies	3,615	3,917	302	7.69%	3,615	3,917	302	92%	8%	47,000	47,000	-	100.00%	3,356	108%
Operating supplies	3,109	13,268	10,159	1.95%	3,109	13,268	10,159	23%	2%	159,218	159,218	-	100.00%	2,096	148%
Bib processing supplies	74	17,136	17,062	0.04%	74	17,136	17,062	0%	0%	205,636	205,636	-	100.00%	303	24%
Postage	2,115	3,052	937	5.78%	2,115	3,052	937	69%	6%	36,622	36,622	-	100.00%	5,185	41%
Printing	-	1,733	1,733	0.00%	-	1,733	1,733	0%	0%	20,800	20,800	-	100.00%	-	#DIV/0!
Memberships	3,614	1,687	(1,927)	17.86%	3,614	1,687	(1,927)	214%	18%	20,239	20,239	-	100.00%	2,115	171%
Public relations	1,007	9,242	8,235	0.91%	1,007	9,242	8,235	11%	1%	110,900	110,900	-	100.00%	4,603	22%
Programs	1,276	10,000	8,724	1.06%	1,276	10,000	8,724	13%	1%	120,000	120,000	-	100.00%	114	1119%
Electric	16,228	20,071	3,843	6.74%	16,228	20,071	3,843	81%	7%	240,850	240,850	-	100.00%	11,498	141%
Water and sewer	1,034	3,153	2,119	2.73%	1,034	3,153	2,119	33%	3%	37,836	37,836	-	100.00%	478	216%
Natural gas	7,840	3,595	(4,245)	18.17%	7,840	3,595	(4,245)	218%	18%	43,137	43,137	-	100.00%	2,011	390%
Phones	19,153	21,132	1,979	7.55%	19,153	21,132	1,979	91%	8%	253,585	253,585	-	100.00%	5,192	369%
Disposal services	360	2,317	1,957	1.29%	360	2,317	1,957	16%	1%	27,802	27,802	-	100.00%	1,457	25%
Professional contracts	98,809	108,357	9,548	7.60%	98,809	108,357	9,548	91%	8%	1,300,285	1,300,285	-	100.00%	187,841	53%
Gas, motor oil, lubricants	-	1,708	1,708	0.00%	-	1,708	1,708	0%	0%	20,500	20,500	-	100.00%	-	#DIV/0!
Repair and maintenance - building	4,699	39,908	35,209	0.98%	4,699	39,908	35,209	12%	1%	478,900	478,900	-	100.00%	24,671	19%
Repair and maintenance - vehicles	315	1,542	1,227	1.70%	315	1,542	1,227	20%	2%	18,500	18,500	-	100.00%	-	#DIV/0!
Repair and maintenance - office equip	409	12,572	12,163	0.27%	409	12,572	12,163	3%	0%	150,862	150,862	-	100.00%	52	787%
Repair and maintenance - computer	9,800	29,423	19,623	2.78%	9,800	29,423	19,623	33%	3%	353,075	353,075	-	100.00%	47,951	20%
Repair and maintenance - on-line computer	86,107	11,325	(74,782)	63.36%	86,107	11,325	(74,782)	760%	63%	135,895	135,895	-	100.00%	72,438	119%
Repair and maintenance - other equipment	1,693	19,800	18,107	0.71%	1,693	19,800	18,107	9%	1%	237,600	237,600	-	100.00%	715	237%
Tuition reimbursement	-	15,000	15,000	0.00%	-	15,000	15,000	0%	0%	40,000	40,000	-	100.00%	(450)	0%
Travel & mileage	3,731	5,268	1,537	5.90%	3,731	5,268	1,537	71%	6%	63,214	63,214	-	100.00%	2,877	130%
In-house training	2,000	6,333	4,333	2.63%	2,000	6,333	4,333	32%	3%	76,000	76,000	-	100.00%	-	#DIV/0!

Meetings	-	797	797	0.00%		797	797	0%	0%	9,570	9,570	-	100.00%	67	0%
Out-of-house training & conferences	9,897	8,483	(1,414)	9.72%	9,897	8,483	(1,414)	117%	10%	101,800	101,800	-	100.00%	2,384	415%
Treasurer's fee	3,248	2,806	(442)	0.46%	3,248	2,806	(442)	116%	0%	701,500	701,500	-	100.00%	2,776	117%
Books	1,765	49,833	48,068	0.30%	1,765	49,833	48,068	4%	0%	598,000	598,000	-	100.00%	1,490	118%
Newspapers/Periodicals	485	3,875	3,390	1.04%	485	3,875	3,390	13%	1%	46,500	46,500	-	100.00%	24,880	2%
Ebooks	-	8,333	8,333	0.00%		8,333	8,333	0%	0%	100,000	100,000	-	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	73,068	26,686	(46,382)	22.82%	73,068	26,686	(46,382)	274%	23%	320,232	320,232	-	100.00%	15,900	460%
DVD/BluRay	-	14,583	14,583	0.00%		14,583	14,583	0%	0%	175,000	175,000	-	100.00%		#DIV/0!
Other expense	28	448	420	0.52%	28	448	420	6%	1%	5,375	5,375	-	100.00%		#DIV/0!
Electronic resources	51,034	40,333	(10,701)	10.54%	51,034	40,333	(10,701)	127%	11%	484,000	484,000	-	100.00%	118,675	43%
Platform Fees	11,000	1,571	(9,429)	0.00%	11,000	1,571	(9,429)	700%	58%	18,850	18,850	-	0.00%	11,000	100%
Insurance	81,309	92,000	10,691	88.38%	81,309	92,000	10,691	88%	88%	92,000	92,000	-	100.00%	69,507	117%
Equipment Rentals	-	83	83	0.00%		83	83	0%	0%	1,000	1,000	-	100.00%		0%
Lease/rental expense	-	-	-	#DIV/0!		-	-	#DIV/0!	#DIV/0!	-	-	-	-	-	#DIV/0!
Total operating expenditures	1,458,221	1,777,300	319,079	7.33%	1,458,221	1,777,300	319,079	82%	7%	19,886,438	19,886,438	-	100.00%	1,533,646	
Capital outlay															
Equipment/furniture >\$5k	8,084	65,800	57,716	3.04%	8,084	65,800	57,716	12%	3%	265,800	265,800	-	100.00%		
New computers & other technology	-	12,917	12,917	0.00%		12,917	12,917	0%	0%	155,000	155,000	-	100.00%	1,088	
Capital improvements	774	1,632,018			774	1,632,018	1,631,244	0%	0%	19,584,220	19,584,220	-	100.00%	13,750	
Total capital outlay	8,858	1,710,735	70,633	0.04%	8,858	1,710,735	1,701,877	1%	0%	20,005,020	20,005,020	-	100.00%	14,838	
Transfers out															
Debt service lease 2006 & 2010	-	-	-												
Total transfers out	-	-	-		-	-	-			-	-	-		-	
Tax distribution															
Tax distribution to member libraries	43,402	40,390	(3,012)	0.43%	43,402	40,390	(3,012)	107%	0%	10,097,211	10,097,211	-	100.00%	38,623	
Total tax distribution to member libraries	43,402	40,390	(3,012)	0.43%	43,402	40,390	(3,012)	107%	0%	10,097,211	10,097,211	-	100.00%	38,623	
Total expenditures	1,510,481	3,528,425	386,700	3.02%	1,510,481	3,528,425	2,017,944	43%	3%	49,988,669	49,988,669	-	100.00%	1,587,107	
EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES	(970,657)	(3,160,082)	558,181		(970,657)	(3,160,082)	2,189,425			(2,614,228)	(2,614,228)	-		(1,027,159)	
FUND BALANCE															
Beginning Fund Balance	49,341,765				49,341,765					49,539,215	49,539,215			38,343,913	
Ending Fund Balance	48,371,108				48,371,108					46,924,987	46,924,987			37,316,754	