

**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 February 29, 2020  
16.7%  
prepared March 18, 2020**

Note: Conditional formatting in the % of YTD, % of Actual, and 2020 / 2019 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 (Unfavorable)	% of YTD Budget	% of Annual Budget	Projected Revenues/ Expenditures	Annual Budget	Variance Favorable (Unfavorable)	% of Annual Budget	2019 February YTD	2020 / 2019 Actual
<b>REVENUES</b>															
General property taxes	5,314,428	3,738,646	1,575,782	11.80%	5,546,315	3,918,822	1,627,493	142%	12%	45,043,922	45,043,922	-	100.00%	3,960,440	140%
Specific ownership taxes	178,345	166,666	11,679	8.92%	387,905	333,333	54,572	116%	19%	2,000,000	2,000,000	-	100.00%	227,593	170%
Earnings on investments	123,293	15,834	107,459	64.89%	215,717	31,667	184,050	681%	114%	190,000	190,000	-	100.00%	166,316	130%
Fines and fees	4,374	5,000	(626)	7.29%	9,603	10,000	(397)	96%	16%	60,000	60,000	-	100.00%	11,177	86%
Grant revenue	-	-	-	0.00%	-	-	-	#DIV/0!	0%	72,519	72,519	-	100.00%	62,591	0%
Other income	624	666	(42)	7.80%	1,348	1,333	15	101%	17%	8,000	8,000	-	100.00%	1,809	75%
<b>Total revenues</b>	<b>5,621,064</b>	<b>3,926,812</b>	<b>1,694,252</b>	<b>11.87%</b>	<b>6,160,888</b>	<b>4,295,155</b>	<b>1,865,733</b>	<b>143%</b>	<b>13%</b>	<b>47,374,441</b>	<b>47,374,441</b>	<b>-</b>	<b>100.00%</b>	<b>4,429,926</b>	
<b>EXPENDITURES</b>															
Salaries and wages	640,319	784,402	144,083	6.80%	1,221,612	1,568,804	347,192	78%	13%	9,412,825	9,412,825	-	100.00%	1,154,871	106%
Employee benefits	90,660	124,248	33,588	5.95%	191,236	248,497	57,261	77%	13%	1,524,878	1,524,878	-	100.00%	179,267	107%
Medical (Health, Dental, Vision) Insurance	130,749	158,135	27,386	7.02%	339,934	316,271	(23,663)	107%	18%	1,863,740	1,863,740	-	100.00%	283,149	120%
Workers' compensation	-	-	-	0.00%	67,037	87,000	19,963	77%	77%	87,000	87,000	-	100.00%	63,655	105%
Bank service charges	157	175	18	7.48%	315	350	35	90%	15%	2,100	2,100	-	100.00%	341	92%
Minor equipment/furniture <\$5k	6,662	8,217	1,555	6.76%	7,812	16,435	8,623	48%	8%	98,612	98,612	-	100.00%	2,551	306%
Janitorial supplies	2,172	3,916	1,744	4.62%	5,787	7,833	2,046	74%	12%	47,000	47,000	-	100.00%	7,295	79%
Operating supplies	7,657	13,268	5,611	4.81%	10,766	26,536	15,770	41%	7%	159,218	159,218	-	100.00%	8,062	134%
Bib processing supplies	10,779	17,137	6,358	5.24%	10,853	34,273	23,420	32%	5%	205,636	205,636	-	100.00%	303	3582%
Postage	2,187	3,052	865	5.97%	4,302	6,104	1,802	70%	12%	36,622	36,622	-	100.00%	8,178	53%
Printing	237	1,734	1,497	1.14%	237	3,467	3,230	7%	1%	20,800	20,800	-	100.00%	323	73%
Memberships	2,842	1,686	(1,156)	14.04%	6,456	3,373	(3,083)	191%	32%	20,239	20,239	-	100.00%	3,608	179%
Public relations	2,814	9,241	6,427	2.54%	3,821	18,483	14,662	21%	3%	110,900	110,900	-	100.00%	17,067	22%
Programs	2,331	10,000	7,669	1.94%	3,607	20,000	16,393	18%	3%	120,000	120,000	-	100.00%	2,439	148%
Electric	13,107	20,071	6,964	5.44%	29,335	40,142	10,807	73%	12%	240,850	240,850	-	100.00%	30,049	98%
Water and sewer	1,633	3,153	1,520	4.32%	2,667	6,306	3,639	42%	7%	37,836	37,836	-	100.00%	2,063	129%
Natural gas	4,917	3,594	(1,323)	11.40%	12,757	7,189	(5,568)	177%	30%	43,137	43,137	-	100.00%	8,385	152%
Phones	18,659	21,132	2,473	7.36%	37,812	42,264	4,452	89%	15%	253,585	253,585	-	100.00%	31,862	119%
Disposal services	3,495	2,317	(1,178)	12.57%	3,855	4,634	779	83%	14%	27,802	27,802	-	100.00%	2,801	138%
Professional contracts	105,880	108,357	2,477	8.14%	204,689	216,714	12,025	94%	16%	1,300,285	1,300,285	-	100.00%	266,483	77%
Gas, motor oil, lubricants	598	1,709	1,111	2.92%	598	3,417	2,819	18%	3%	20,500	20,500	-	100.00%	465	129%
Repair and maintenance - building	13,309	39,909	26,600	2.78%	18,008	79,817	61,809	23%	4%	478,900	478,900	-	100.00%	40,398	45%
Repair and maintenance - vehicles	456	1,541	1,085	2.46%	771	3,083	2,312	25%	4%	18,500	18,500	-	100.00%	484	159%
Repair and maintenance - office equip	9,576	12,572	2,996	6.35%	9,985	25,144	15,159	40%	7%	150,862	150,862	-	100.00%	575	1737%
Repair and maintenance - computer	97,286	29,423	(67,863)	27.55%	107,086	58,846	(48,240)	182%	30%	353,075	353,075	-	100.00%	96,518	111%
Repair and maintenance - on-line computer	-	11,324	11,324	0.00%	86,107	22,649	(63,458)	380%	63%	135,895	135,895	-	100.00%	75,254	114%
Repair and maintenance - other equipment	-	19,800	19,800	0.00%	1,693	39,600	37,907	4%	1%	237,600	237,600	-	100.00%	715	237%
Tuition reimbursement	857	-	(857)	2.14%	857	15,000	14,143	6%	2%	40,000	40,000	-	100.00%	(900)	-95%
Travel & mileage	2,275	5,268	2,993	3.60%	6,006	10,536	4,530	57%	10%	63,214	63,214	-	100.00%	5,951	101%
In-house training	-	6,334	6,334	0.00%	2,000	12,667	10,667	16%	3%	76,000	76,000	-	100.00%	(200)	-1000%
Meetings	791	798	7	8.27%	791	1,595	804	50%	8%	9,570	9,570	-	100.00%	234	338%
Out-of-house training & conferences	3,896	8,484	4,588	3.83%	13,793	16,967	3,174	81%	14%	101,800	101,800	-	100.00%	4,613	299%
Treasurer's fee	79,716	58,225	(21,491)	11.36%	82,964	61,031	(21,933)	136%	12%	701,500	701,500	-	100.00%	59,411	140%
Books	39,095	49,833	10,738	6.54%	40,860	99,666	58,806	41%	7%	598,000	598,000	-	100.00%	4,144	986%
Newspapers/Periodicals	13,148	3,875	(9,273)	28.28%	13,633	7,750	(5,883)	176%	29%	46,500	46,500	-	100.00%	24,964	55%
Ebooks	12,833	8,333	(4,500)	12.83%	12,833	16,666	3,833	77%	13%	100,000	100,000	-	100.00%	-	#DIV/0!
Compact discs	2,420	3,750	1,330	5.38%	2,420	7,500	5,080	32%	5%	45,000	45,000	-	100.00%	-	#DIV/0!
Software	12,024	26,686	14,662	3.75%	85,092	53,372	(31,720)	159%	27%	320,232	320,232	-	100.00%	29,644	287%
DVD/BluRay	13,238	14,583	1,345	7.56%	13,238	29,166	15,928	45%	8%	175,000	175,000	-	100.00%	19	69674%
Other expense	670	448	(222)	12.47%	698	896	198	78%	13%	5,375	5,375	-	100.00%	-	#DIV/0!
Electronic resources	106,945	40,333	(66,612)	22.10%	157,979	80,666	(77,313)	196%	33%	484,000	484,000	-	100.00%	154,481	102%
Platform Fees	-	1,571	1,571	0.00%	11,000	3,142	(7,858)	350%	58%	18,850	18,850	-	0.00%	11,000	100%
Insurance	81	-	(81)	0.09%	81,390	92,000	10,610	88%	88%	92,000	92,000	-	100.00%	69,507	117%
Equipment Rentals	-	84	84	0.00%	-	167	167	0%	0%	1,000	1,000	-	100.00%	-	0%
Lease/rental expense	-	-	-	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!	-	-	-	-	-	#DIV/0!
<b>Total operating expenditures</b>	<b>1,456,471</b>	<b>1,638,718</b>	<b>182,247</b>	<b>7.32%</b>	<b>2,914,692</b>	<b>3,416,018</b>	<b>501,326</b>	<b>85%</b>	<b>15%</b>	<b>19,886,438</b>	<b>19,886,438</b>	<b>-</b>	<b>100.00%</b>	<b>2,650,029</b>	
<b>Capital outlay</b>															
Equipment/furniture >\$5k	37,494	-	(37,494)	14.11%	45,578	65,800	20,222	69%	17%	265,800	265,800	-	100.00%	-	-
New computers & other technology	411	12,916	12,505	0.27%	411	25,833	25,422	2%	0%	155,000	155,000	-	100.00%	5,909	-

Capital improvements	45,110	1,632,019			45,884	3,264,037	3,218,153	1%	0%	19,584,220	19,584,220	-	100.00%	69,021
<b>Total capital outlay</b>	83,015	1,644,935	(24,989)	0.41%	91,873	3,355,670	3,263,797	3%	0%	20,005,020	20,005,020	-	100.00%	74,930
<b>Transfers out</b>														
Debt service lease 2006 & 2010	-	-	-											
<b>Total transfers out</b>	-	-	-											
<b>Tax distribution</b>														
Tax distribution to member libraries	1,133,140	838,069	(295,071)	11.22%	1,176,542	878,459	(298,083)	134%	12%	10,097,211	10,097,211	-	100.00%	887,275
<b>Total tax distribution to member libraries</b>	1,133,140	838,069	(295,071)	11.22%	1,176,542	878,459	(298,083)	134%	12%	10,097,211	10,097,211	-	100.00%	887,275
<b>Total expenditures</b>	<b>2,672,626</b>	<b>4,121,722</b>	<b>(137,813)</b>	<b>5.35%</b>	<b>4,183,107</b>	<b>7,650,147</b>	<b>3,467,040</b>	<b>55%</b>	<b>8%</b>	<b>49,988,669</b>	<b>49,988,669</b>	<b>-</b>	<b>100.00%</b>	<b>3,612,234</b>
EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES	2,948,438	(194,910)	1,556,439		1,977,781	(3,354,992)	5,332,773			(2,614,228)	(2,614,228)	-		817,692
FUND BALANCE														
Beginning Fund Balance	48,318,773				49,289,430					49,539,215	49,539,215			38,458,949
Ending Fund Balance	51,267,211				51,267,211					46,924,987	46,924,987			39,276,641