

**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 July 31, 2020
58.3%
prepared September 12, 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 Favorable (Unfavorable)	% of YTD Budget	% of Annual Budget	Projected Revenues/ Expenditures	Annual Budget	Variance Favorable (Unfavorable)	% of Annual Budget	2019 July YTD	2020 / 2019 Actual
REVENUES															
General property taxes	298,325	225,220	73,105	0.66%	35,497,595	44,773,660	(9,276,065)	79%	79%	40,000,000	45,043,922	(5,043,922)	88.80%	33,109,423	107%
Specific ownership taxes	218,633	166,667	51,966	10.93%	1,223,977	1,166,667	57,310	105%	61%	1,400,000	2,000,000	(600,000)	70.00%	1,297,448	94%
Earnings on investments	22,687	15,833	6,854	11.94%	474,179	110,833	363,346	428%	250%	190,000	190,000	-	100.00%	655,288	72%
Fines and fees	1,506	5,000	(3,494)	2.51%	15,443	35,000	(19,557)	44%	26%	22,000	60,000	(38,000)	36.67%	38,909	40%
Grant revenue	-	-	-	0.00%	72,519	72,519	-	100%	100%	72,519	72,519	-	100.00%	62,591	116%
Other income	2,862	667	2,195	35.78%	50,945	4,667	46,278	1092%	637%	55,000	8,000	47,000	687.50%	35,550	143%
Total revenues	544,013	413,387	130,626	1.15%	37,334,658	46,163,346	(8,828,688)	81%	79%	41,739,519	47,374,441	(5,634,922)	88.11%	35,199,209	
EXPENDITURES															
Salaries and wages	919,378	784,402	(134,976)	9.77%	4,597,070	5,490,814	893,744	84%	49%	9,412,825	9,412,825	-	100.00%	4,117,675	112%
Employee benefits	124,280	124,250	(30)	8.15%	661,610	869,744	208,134	76%	43%	1,524,878	1,524,878	-	100.00%	589,269	112%
Medical (Health, Dental, Vision) Insurance	125,424	158,136	32,712	6.73%	917,412	1,106,950	189,538	83%	49%	1,863,740	1,863,740	-	100.00%	840,943	109%
Workers' compensation	-	-	-	0.00%	53,200	87,000	33,800	61%	61%	57,000	87,000	30,000	65.52%	38,827	137%
Bank service charges	84	175	91	4.00%	668	1,225	557	55%	32%	1,350	2,100	750	64.29%	876	76%
Minor equipment/furniture <\$5k	874	8,217	7,343	0.89%	17,830	57,523	39,693	31%	18%	98,612	98,612	-	100.00%	38,808	46%
Janitorial supplies	9,322	3,917	(5,405)	19.83%	33,627	27,417	(6,210)	123%	72%	50,000	47,000	(3,000)	106.38%	23,945	140%
Operating supplies	9,240	13,268	4,028	5.80%	49,431	92,877	43,446	53%	31%	140,000	159,218	19,218	87.93%	46,057	107%
Bib processing supplies	9,367	17,136	7,769	4.56%	55,827	119,954	64,127	47%	27%	200,000	205,636	5,636	97.26%	61,835	90%
Postage	1,528	3,052	1,524	4.17%	9,133	21,363	12,230	43%	25%	32,000	36,622	4,622	87.38%	19,106	48%
Printing	367	1,733	1,366	1.76%	1,656	12,133	10,477	14%	8%	18,000	20,800	2,800	86.54%	4,127	40%
Memberships	100	1,687	1,587	0.49%	8,494	11,806	3,312	72%	42%	20,000	20,239	239	98.82%	8,468	100%
Public relations	1,480	9,242	7,762	1.33%	10,651	64,692	54,041	16%	10%	95,000	110,900	15,900	85.66%	52,767	20%
Programs	706	10,000	9,294	0.59%	38,280	70,000	31,720	55%	32%	90,000	120,000	30,000	75.00%	53,333	72%
Electric	23,899	20,071	(3,828)	9.92%	102,167	140,496	38,329	73%	42%	235,000	240,850	5,850	97.57%	110,845	92%
Water and sewer	10,969	3,153	(7,816)	28.99%	25,116	22,071	(3,045)	114%	66%	39,000	37,836	(1,164)	103.08%	16,233	155%
Natural gas	407	3,595	3,188	0.94%	23,735	25,163	1,428	94%	55%	45,000	43,137	(1,863)	104.32%	23,160	102%
Phones	48,795	21,133	(27,662)	19.24%	195,500	147,925	(47,575)	132%	77%	255,000	253,585	(1,415)	100.56%	153,303	128%
Disposal services	2,554	2,317	(237)	9.19%	18,122	16,218	(1,904)	112%	65%	30,000	27,802	(2,198)	107.91%	19,720	92%
Professional contracts	59,779	108,357	48,578	4.60%	698,558	758,499	59,941	92%	54%	1,290,000	1,300,285	10,285	99.21%	703,664	99%
Gas, motor oil, lubricants	392	1,708	1,316	1.91%	2,566	11,958	9,392	21%	13%	14,000	20,500	6,500	68.29%	5,977	43%
Repair and maintenance - building	(96,307)	39,908	136,215	-20.11%	24,038	279,358	255,320	9%	5%	475,000	478,900	3,900	99.19%	143,754	17%
Repair and maintenance - vehicles	897	1,542	645	4.85%	5,165	10,792	5,627	48%	28%	15,000	18,500	3,500	81.08%	4,756	109%
Repair and maintenance - office equip	8,706	12,572	3,866	5.77%	54,635	88,003	33,368	62%	36%	150,000	150,862	862	99.43%	53,306	102%
Repair and maintenance - computer	3,636	29,423	25,787	1.03%	127,338	205,960	78,622	62%	36%	353,000	353,075	75	99.98%	153,519	83%
Repair and maintenance - on-line computer	3,752	11,325	7,573	2.76%	106,898	79,272	(27,626)	135%	79%	135,895	135,895	-	100.00%	129,426	83%
Repair and maintenance - other equipment	-	19,800	19,800	0.00%	28,843	138,600	109,757	21%	12%	237,000	237,600	600	99.75%	8,211	351%
Tuition reimbursement	-	-	-	0.00%	12,541	25,000	12,459	50%	31%	35,000	40,000	5,000	87.50%	7,395	170%
Travel & mileage	2,544	5,268	2,724	4.02%	12,562	36,875	24,313	34%	20%	58,000	63,214	5,214	91.75%	32,366	39%
In-house training	450	6,333	5,883	0.59%	17,418	44,333	26,915	39%	23%	60,000	76,000	16,000	78.95%	20,912	83%
Meetings	-	797	797	0.00%	1,566	5,582	4,016	28%	16%	9,000	9,570	570	94.04%	3,938	40%
Out-of-house training & conferences	(1,594)	8,483	10,077	-1.57%	29,543	59,383	29,840	50%	29%	60,000	101,800	41,800	58.94%	31,368	94%
Treasurer's fee	2,729	3,508	779	0.39%	530,409	697,292	166,883	76%	76%	700,000	701,500	1,500	99.79%	494,794	107%
Books	45,579	49,833	4,254	7.62%	269,594	348,833	79,239	77%	45%	508,000	598,000	90,000	84.95%	285,257	95%

Newspapers/Periodicals	20,656	3,875	(16,781)	44.42%	37,038	27,125	(9,913)	137%	80%	40,000	46,500	6,500	86.02%	27,967	132%
Ebooks	13,757	8,333	(5,424)	13.76%	75,217	58,333	(16,884)	129%	75%	110,000	100,000	(10,000)	110.00%	55,847	135%
Compact discs	1,969	3,750	1,781	4.38%	10,265	26,250	15,985	39%	23%	35,000	45,000	10,000	77.78%	15,084	68%
Software	3,804	26,686	22,882	1.19%	197,017	186,802	(10,215)	105%	62%	320,232	320,232	-	100.00%	63,777	309%
DVD/BluRay	10,596	14,583	3,987	6.05%	49,391	102,083	52,692	48%	28%	150,000	175,000	25,000	85.71%	54,300	91%
Other expense	-	448	448	0.00%	698	3,135	2,437	22%	13%	5,000	5,375	375	93.02%	128	545%
Electronic resources	114,766	40,333	(74,433)	23.71%	351,243	282,333	(68,910)	124%	73%	484,000	484,000	-	100.00%	333,071	105%
Platform Fees	-	1,571	1,571	0.00%	11,718	10,996	(722)	107%	62%	18,850	18,850	-	0.00%	11,600	101%
Insurance	-	-	-	0.00%	84,339	92,000	7,661	92%	92%	87,000	92,000	5,000	94.57%	70,464	120%
Equipment Rentals	-	83	83	0.00%	-	583	583	0%	0%	1,000	1,000	-	100.00%	-	0%
Lease/rental expense	-	-	-	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!	-	-	-	-	-	#DIV/0!
Total operating expenditures	1,484,885	1,584,003	99,118	7.47%	9,558,129	11,964,751	2,406,622	80%	48%	19,558,382	19,886,438	328,056	98.35%	8,930,178	
Capital outlay															
Equipment/furniture >\$5k	24,144	-	(24,144)	9.08%	69,722	265,800	196,078	26%	26%	265,800	265,800	-	100.00%	-	
New computers & other technology	417	12,917	12,500	0.27%	30,076	90,417	60,341	33%	19%	155,000	155,000	-	100.00%	39,819	
Capital improvements	752,655	1,632,018	-		6,354,899	11,424,128	5,069,229	56%	32%	10,000,000	19,584,220	9,584,220	51.06%	1,622,020	
Total capital outlay	777,216	1,644,935	(11,644)	3.89%	6,454,697	11,780,345	5,325,648	55%	32%	10,420,800	20,005,020	9,584,220	52.09%	1,661,839	
Transfers out															
Debt service lease 2006 & 2010	-	-	-		-	-	-			-	-	-		16,144	
Total transfers out	-	-	-		-	-	-			-	-	-		16,144	
Tax distribution															
Tax distribution to member libraries	46,824	-	(46,824)	0.46%	7,662,564	10,097,211	2,434,647	76%	76%	10,097,211	10,097,211	-	100.00%	7,663,658	
Total tax distribution to member libraries	46,824	-	(46,824)	0.46%	7,662,564	10,097,211	2,434,647	76%	76%	10,097,211	10,097,211	-	100.00%	7,663,658	
Total expenditures	2,308,925	3,228,938	40,650	4.62%	23,675,390	33,842,307	10,166,917	70%	47%	40,076,393	49,988,669	9,912,276	80.17%	18,271,819	
EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES	(1,764,912)	(2,815,551)	171,276		13,659,268	12,321,039	1,338,229			1,663,126	(2,614,228)	4,277,354		16,927,390	
FUND BALANCE															
Beginning Fund Balance	64,713,610				49,289,430					49,539,215	49,539,215			38,343,913	
Ending Fund Balance	62,948,698				62,948,698					51,202,341	46,924,987			55,271,303	