

**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 September 30, 2020  
75.0%**

prepared October 13, 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 September YTD	2020 / 2019 Actual
<b>REVENUES</b>															
General property taxes	8,346,223	45,043	8,301,180	18.53%	44,214,938	44,998,879	(783,941)	98%	98%	44,500,000	45,043,922	(543,922)	98.79%	33,250,864	133%
Specific ownership taxes	190,417	166,667	23,750	9.52%	1,616,873	1,500,000	116,873	108%	81%	1,800,000	2,000,000	(200,000)	90.00%	1,720,881	94%
Earnings on investments	10,461	15,833	(5,372)	5.51%	498,783	142,500	356,283	350%	263%	250,000	190,000	60,000	131.58%	848,261	59%
Fines and fees	2,207	5,000	(2,793)	3.68%	19,740	45,000	(25,260)	44%	33%	22,000	60,000	(38,000)	36.67%	49,014	40%
Grant revenue	-	-	-	0.00%	72,519	72,519	-	100%	100%	172,519	72,519	100,000	237.89%	62,591	116%
Other income	24,440	667	23,773	305.50%	96,155	6,000	90,155	1603%	1202%	100,000	8,000	92,000	1250.00%	37,526	256%
<b>Total revenues</b>	<b>8,573,748</b>	<b>233,210</b>	<b>8,340,538</b>	<b>18.10%</b>	<b>46,519,008</b>	<b>46,764,898</b>	<b>(245,890)</b>	<b>99%</b>	<b>98%</b>	<b>46,844,519</b>	<b>47,374,441</b>	<b>(529,922)</b>	<b>98.88%</b>	<b>35,969,137</b>	
<b>EXPENDITURES</b>															
Salaries and wages	625,765	784,403	158,638	6.65%	5,834,089	7,059,619	1,225,530	83%	62%	8,200,000	9,412,825	1,212,825	87.12%	5,627,366	104%
Employee benefits	78,969	124,255	45,286	5.18%	825,332	1,118,243	292,911	74%	54%	1,225,000	1,524,878	299,878	80.33%	787,641	105%
Medical (Health, Dental, Vision) Insurance	28,675	158,136	129,461	1.54%	1,059,096	1,423,221	364,125	74%	57%	1,400,000	1,863,740	463,740	75.12%	1,033,236	103%
Workers' compensation	-	-	-	0.00%	53,200	87,000	33,800	61%	61%	57,000	87,000	30,000	65.52%	88,827	137%
Bank service charges	105	175	70	5.00%	906	1,575	669	58%	43%	1,275	2,100	825	60.71%	1,220	74%
Minor equipment/furniture <\$5k	7,438	8,218	780	7.54%	25,845	73,959	48,114	35%	26%	98,612	98,612	-	100.00%	44,156	59%
Janitorial supplies	4,815	3,917	(898)	10.24%	46,908	35,250	(11,658)	133%	100%	55,000	47,000	(8,000)	117.02%	29,503	159%
Operating supplies	6,282	13,268	6,986	3.95%	64,205	119,413	55,208	54%	40%	120,000	159,218	39,218	75.37%	65,804	98%
Bib processing supplies	8,171	17,136	8,965	3.97%	72,838	154,227	81,389	47%	35%	140,000	205,636	65,636	68.08%	83,358	87%
Postage	1,662	3,052	1,390	4.54%	15,579	27,466	11,887	57%	43%	30,000	36,622	6,622	81.92%	24,932	62%
Printing	50	1,733	1,683	0.24%	2,131	15,600	13,469	14%	10%	15,000	20,800	5,800	72.12%	4,327	49%
Memberships	6,646	1,687	(4,959)	32.84%	15,610	15,179	(431)	103%	77%	20,000	20,239	239	98.82%	10,676	146%
Public relations	546	9,242	8,696	0.49%	13,290	83,175	69,885	16%	12%	75,000	110,900	35,900	67.63%	63,754	21%
Programs	367	10,000	9,633	0.31%	39,224	90,000	50,776	44%	33%	75,000	120,000	45,000	62.50%	70,994	55%
Electric	28,935	20,070	(8,865)	12.01%	145,500	180,637	35,137	81%	60%	235,000	240,850	5,850	97.57%	151,924	96%
Water and sewer	420	3,153	2,733	1.11%	33,689	28,377	(5,312)	119%	89%	38,000	37,836	(164)	100.43%	33,684	100%
Natural gas	436	3,595	3,159	1.01%	24,550	32,353	7,803	76%	57%	40,000	43,137	3,137	92.73%	25,178	98%
Phones	27,270	21,132	(6,138)	10.75%	165,067	190,189	25,122	87%	65%	253,585	253,585	-	100.00%	136,956	121%
Disposal services	2,774	2,316	(458)	9.98%	23,859	20,851	(3,008)	114%	86%	30,000	27,802	(2,198)	107.91%	25,273	94%
Professional contracts	89,453	108,357	18,904	6.88%	861,600	975,214	113,614	88%	66%	1,250,000	1,300,285	50,285	96.13%	859,346	100%
Gas, motor oil, lubricants	1,280	1,708	428	6.24%	4,161	15,375	11,214	27%	20%	11,000	20,500	9,500	53.66%	7,283	57%
Repair and maintenance - building	41,208	39,908	(1,300)	8.60%	41,735	359,175	317,440	12%	9%	400,000	478,900	78,900	83.52%	186,021	22%
Repair and maintenance - vehicles	180	1,542	1,362	0.97%	6,228	13,875	7,647	45%	34%	14,000	18,500	4,500	75.68%	7,766	80%
Repair and maintenance - office equip	6,151	12,571	6,420	4.08%	64,972	113,146	48,174	57%	43%	150,000	150,862	862	99.43%	77,997	83%
Repair and maintenance - computer	5,367	29,423	24,056	1.52%	174,021	264,806	90,785	66%	49%	353,000	353,075	75	99.98%	286,900	61%
Repair and maintenance - on-line computer	-	11,324	11,324	0.00%	117,601	101,921	(15,680)	115%	87%	135,895	135,895	-	100.00%	129,426	91%
Repair and maintenance - other equipment	-	19,800	19,800	0.00%	30,262	178,200	147,938	17%	13%	225,000	237,600	12,600	94.70%	13,262	228%
Tuition reimbursement	5,000	-	(5,000)	12.50%	22,568	25,000	2,432	90%	56%	35,000	40,000	5,000	87.50%	11,383	198%
Travel & mileage	853	5,268	4,415	1.35%	14,696	47,410	32,714	31%	23%	45,000	63,214	18,214	71.19%	42,265	35%
In-house training	2,022	6,333	4,311	2.66%	17,940	57,000	39,060	31%	24%	45,000	76,000	31,000	59.21%	21,321	84%
Meetings	83	797	714	0.87%	1,670	7,177	5,507	23%	17%	7,500	9,570	2,070	78.37%	4,744	35%
Out-of-house training & conferences	2,215	8,483	6,268	2.18%	27,921	76,350	48,429	37%	27%	55,000	101,800	46,800	54.03%	46,561	60%
Treasurer's fee	125,190	701	(124,489)	17.85%	660,553	700,799	40,246	94%	94%	700,000	701,500	1,500	99.79%	496,862	133%
Books	36,781	49,833	13,052	6.15%	346,538	448,500	101,962	77%	58%	508,000	598,000	90,000	84.95%	390,602	89%
Newspapers/Periodicals	-	3,875	3,875	0.00%	37,038	34,875	(2,163)	106%	80%	40,000	46,500	6,500	86.02%	54,429	68%
Ebooks	7,791	8,333	542	7.79%	91,374	75,000	(16,374)	122%	91%	125,000	100,000	(25,000)	125.00%	74,013	123%
Compact discs	975	3,750	2,775	2.17%	13,219	33,750	20,531	39%	29%	35,000	45,000	10,000	77.78%	20,533	64%
Software	17,146	26,686	9,540	5.35%	223,789	240,174	16,385	93%	70%	320,232	320,232	-	100.00%	79,671	281%
DVD/BluRay	2,330	14,583	12,253	1.33%	60,507	131,250	70,743	46%	35%	150,000	175,000	25,000	85.71%	76,755	79%
Other expense	-	448	448	0.00%	698	4,031	3,333	17%	13%	3,500	5,375	1,875	65.12%	128	545%
Electronic resources	75,973	40,333	(35,640)	15.70%	448,416	363,000	(85,416)	124%	93%	484,000	484,000	-	100.00%	400,620	112%
Platform Fees	-	1,570	1,570	0.00%	11,718	14,137	2,419	83%	62%	18,850	18,850	-	0.00%	11,600	101%
Insurance	-	-	-	0.00%	84,148	92,000	7,852	91%	91%	87,000	92,000	5,000	94.57%	70,464	119%
Equipment Rentals	-	83	83	0.00%	-	750	750	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>1,249,324</b>	<b>1,581,197</b>	<b>331,873</b>	<b>6.28%</b>	<b>11,824,291</b>	<b>15,129,249</b>	<b>3,304,958</b>	<b>78%</b>	<b>59%</b>	<b>17,307,449</b>	<b>19,886,438</b>	<b>2,578,989</b>	<b>87.03%</b>	<b>11,628,761</b>	
<b>Capital outlay</b>															
Equipment/furniture >\$5k	-	-	-	0.00%	191,875	265,800	73,925	72%	72%	265,800	265,800	-	100.00%	84,814	
New computers & other technology	-	12,917	12,917	0.00%	31,241	116,250	85,009	27%	20%	155,000	155,000	-	100.00%	54,034	
Capital improvements	792,200	1,632,018	839,818	3.96%	8,073,483	14,688,165	6,614,682	55%	41%	10,000,000	19,584,220	9,584,220	51.06%	2,003,160	
<b>Total capital outlay</b>	<b>792,200</b>	<b>1,644,935</b>	<b>852,735</b>	<b>3.96%</b>	<b>8,296,599</b>	<b>15,070,215</b>	<b>6,773,616</b>	<b>55%</b>	<b>41%</b>	<b>10,420,800</b>	<b>20,005,020</b>	<b>9,584,220</b>	<b>52.09%</b>	<b>2,142,008</b>	

<b>Transfers out</b>														
Debt service lease 2006 & 2010	-	-	-										16,644	
<b>Total transfers out</b>	-	-	-										16,644	
<b>Tax distribution</b>														
Tax distribution to member libraries	1,807,367	-	(1,807,367)	17.90%	9,566,383	10,097,211	530,828	95%	95%	10,097,211	10,097,211	-	100.00%	7,677,672
<b>Total tax distribution to member libraries</b>	1,807,367	-	(1,807,367)	17.90%	9,566,383	10,097,211	530,828	95%	95%	10,097,211	10,097,211	-	100.00%	7,677,672
<b>Total expenditures</b>	<b>3,848,891</b>	<b>3,226,132</b>	<b>(1,462,577)</b>	<b>7.70%</b>	<b>29,687,273</b>	<b>40,296,675</b>	<b>10,609,402</b>	<b>74%</b>	<b>59%</b>	<b>37,825,460</b>	<b>49,988,669</b>	<b>12,163,209</b>	<b>75.67%</b>	<b>21,465,085</b>
EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES	4,724,857	(2,992,922)	6,877,961		16,831,735	6,468,223	10,363,512			9,019,059	(2,614,228)	11,633,287		14,504,052
FUND BALANCE														
Beginning Fund Balance	61,396,308				49,289,430					49,289,430	49,539,215			38,343,913
Ending Fund Balance	66,121,165				66,121,165					58,308,489	46,924,987			52,847,965