

**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, 2020
100.0%
prepared January 19, 2021**

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 December YTD	2020 / 2019 Actual
REVENUES															
General property taxes	10,923	-	10,923	0.02%	44,354,939	45,043,922	(688,983)	98%	98%	44,354,939	45,043,922	(688,983)	98.47%	33,512,025	132%
Specific ownership taxes	167,213	166,667	546	8.36%	2,175,372	2,000,000	175,372	109%	109%	2,175,372	2,000,000	175,372	108.77%	2,324,831	94%
Earnings on investments	6,828	15,833	(9,005)	3.59%	588,212	190,000	398,212	310%	310%	588,212	190,000	398,212	309.59%	1,151,723	51%
Fines and fees	482	5,000	(4,518)	0.80%	23,859	60,000	(36,141)	40%	40%	23,859	60,000	(36,141)	39.77%	62,673	38%
Grant revenue	47,142	-	47,142	65.01%	207,579	72,519	135,060	286%	286%	207,579	72,519	135,060	286.24%	62,591	332%
Other income	(13,404)	667	(14,071)	-167.55%	91,787	8,000	83,787	1147%	1147%	91,787	8,000	83,787	1147.34%	41,500	221%
Total revenues	219,184	188,167	31,017	0.46%	47,441,748	47,374,441	67,307	100%	100%	47,441,748	47,374,441	67,307	100.14%	37,155,343	
EXPENDITURES															
Salaries and wages	1,039,337	784,402	(254,935)	11.04%	8,104,752	9,412,825	1,308,073	86%	86%	8,104,752	9,412,825	1,308,073	86.10%	7,810,131	104%
Employee benefits	122,365	158,139	35,774	8.02%	1,122,965	1,524,878	401,913	74%	74%	1,122,965	1,524,878	401,913	73.64%	1,077,515	104%
Medical (Health, Dental, Vision) Insurance	16,303	124,247	107,944	0.87%	1,412,996	1,863,740	450,744	76%	76%	1,412,996	1,863,740	450,744	75.82%	1,269,400	111%
Workers' compensation	(2)	-	2	0.00%	53,698	87,000	33,302	62%	62%	53,698	87,000	33,302	61.72%	41,202	130%
Bank service charges	87	175	88	4.14%	1,193	2,100	907	57%	57%	1,193	2,100	907	56.81%	1,745	68%
Minor equipment/furniture <\$5k	4,836	8,218	3,382	4.90%	33,778	98,612	64,834	34%	34%	33,778	98,612	64,834	34.25%	67,887	50%
Janitorial supplies	3,470	3,917	447	7.38%	61,075	47,000	(14,075)	130%	130%	61,075	47,000	(14,075)	129.95%	42,163	145%
Operating supplies	14,313	13,268	(1,045)	8.99%	87,679	159,218	71,539	55%	55%	87,679	159,218	71,539	55.07%	117,244	75%
Bib processing supplies	8,275	17,136	8,861	4.02%	100,605	205,636	105,031	49%	49%	100,605	205,636	105,031	48.92%	137,920	73%
Postage	1,625	3,052	1,427	4.44%	20,431	36,622	16,191	56%	56%	20,431	36,622	16,191	55.79%	32,142	64%
Printing	2,246	1,733	(513)	10.80%	4,462	20,800	16,338	21%	21%	4,462	20,800	16,338	21.45%	10,376	43%
Memberships	225	1,687	1,462	1.11%	17,197	20,239	3,042	85%	85%	17,197	20,239	3,042	84.97%	13,466	128%
Public relations	29,248	9,242	(20,006)	26.37%	49,820	110,900	61,080	45%	45%	49,820	110,900	61,080	44.92%	77,550	64%
Programs	4,863	10,000	5,137	4.05%	48,721	120,000	71,279	41%	41%	48,721	120,000	71,279	40.60%	91,230	53%
Electric	11,533	20,071	8,538	4.79%	196,493	240,850	44,357	82%	82%	196,493	240,850	44,357	81.58%	206,101	95%
Water and sewer	2,410	3,153	743	6.37%	43,443	37,836	(5,607)	115%	115%	43,443	37,836	(5,607)	114.82%	47,259	92%
Natural gas	6,427	3,595	(2,832)	14.90%	35,357	43,137	7,780	82%	82%	35,357	43,137	7,780	81.96%	35,380	100%
Phones	39,984	21,132	(18,852)	15.77%	261,284	253,585	(7,699)	103%	103%	261,284	253,585	(7,699)	103.04%	216,090	121%
Disposal services	5,616	2,317	(3,299)	20.20%	35,091	27,802	(7,289)	126%	126%	35,091	27,802	(7,289)	126.22%	34,771	101%
Professional contracts	104,400	108,357	3,957	8.03%	1,034,400	1,300,285	265,885	80%	80%	1,034,400	1,300,285	265,885	79.55%	1,168,208	89%
Gas, motor oil, lubricants	-	1,708	1,708	0.00%	4,519	20,500	15,981	22%	22%	4,519	20,500	15,981	22.04%	11,187	40%
Repair and maintenance - building	45,428	39,908	(5,520)	9.49%	219,898	478,900	259,002	46%	46%	219,898	478,900	259,002	45.92%	281,458	78%
Repair and maintenance - vehicles	1,025	1,542	517	5.54%	10,777	18,500	7,723	58%	58%	10,777	18,500	7,723	58.25%	9,238	117%
Repair and maintenance - office equip	21,234	12,572	(8,662)	14.08%	101,783	150,862	49,079	67%	67%	101,783	150,862	49,079	67.47%	130,586	78%
Repair and maintenance - computer	41,631	29,423	(12,208)	11.79%	223,556	353,075	129,519	63%	63%	223,556	353,075	129,519	63.32%	424,906	53%
Repair and maintenance - on-line computer	-	11,325	11,325	0.00%	126,257	135,895	9,638	93%	93%	126,257	135,895	9,638	92.91%	140,583	90%
Repair and maintenance - other equipment	2,497	19,800	17,303	1.05%	46,323	237,600	191,277	19%	19%	46,323	237,600	191,277	19.50%	18,085	256%
Tuition reimbursement	24,304	15,000	(9,304)	60.76%	46,872	40,000	(6,872)	117%	117%	46,872	40,000	(6,872)	117.18%	22,714	206%
Travel & mileage	4,008	5,268	1,260	6.34%	20,311	63,214	42,903	32%	32%	20,311	63,214	42,903	32.13%	62,985	32%
In-house training	429	6,333	5,904	0.56%	18,369	76,000	57,631	24%	24%	18,369	76,000	57,631	24.17%	44,626	41%
Meetings	-	798	798	0.00%	1,704	9,570	7,866	18%	18%	1,704	9,570	7,866	17.81%	6,837	25%
Out-of-house training & conferences	50	8,483	8,433	0.05%	29,726	101,800	72,074	29%	29%	29,726	101,800	72,074	29.20%	80,999	37%
Treasurer's fee	159	-	(159)	0.02%	662,389	701,500	39,111	94%	94%	662,389	701,500	39,111	94.42%	500,808	132%
Books	69,588	49,833	(19,755)	11.64%	507,954	598,000	90,046	85%	85%	507,954	598,000	90,046	84.94%	550,087	92%
Newspapers/Periodicals	-	3,875	3,875	0.00%	37,232	46,500	9,268	80%	80%	37,232	46,500	9,268	80.70%	54,728	68%
Ebooks	9,922	8,333	(1,589)	9.92%	117,326	100,000	(17,326)	117%	117%	117,326	100,000	(17,326)	117.33%	120,552	97%
Compact discs	1,814	3,750	1,936	4.03%	17,848	45,000	27,152	40%	40%	17,848	45,000	27,152	39.66%	33,197	54%
Software	32,653	26,686	(5,967)	10.20%	312,050	320,232	8,182	97%	97%	312,050	320,232	8,182	97.44%	163,436	191%
DVD/BluRay	3,799	14,583	10,784	2.17%	72,765	175,000	102,235	42%	42%	72,765	175,000	102,235	41.58%	118,875	61%
Other expense	-	448	448	0.00%	698	5,375	4,677	13%	13%	698	5,375	4,677	12.99%	168	415%
Electronic resources	11,564	40,333	28,769	2.39%	489,823	484,000	(5,823)	101%	101%	489,823	484,000	(5,823)	101.20%	515,003	95%
Platform Fees	12,000	1,571	(10,429)	0.00%	23,718	18,850	(4,868)	126%	126%	23,718	18,850	(4,868)	0.00%	16,210	146%
Insurance	(33,958)	-	33,958	-36.91%	50,190	92,000	41,810	55%	55%	50,190	92,000	41,810	54.55%	70,617	71%
Equipment Rentals	-	83	83	0.00%	1,000	1,000	0	0%	0%	0	1,000	1,000	0.00%	-	0%
Lease/rental expense	-	-	-	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!	-	-	-	-	-	#DIV/0!
Total operating expenditures	1,665,708	1,595,496	(70,212)	8.38%	15,867,528	19,886,438	4,018,910	80%	80%	15,867,528	19,886,438	4,018,910	79.79%	15,875,665	
Capital outlay															
Equipment/furniture >\$5k	-	-	-	0.00%	191,875	265,800	73,925	72%	72%	191,875	265,800	73,925	72.19%	296,088	
New computers & other technology	-	12,917	12,917	0.00%	41,082	155,000	113,918	27%	27%	41,082	155,000	113,918	26.50%	78,878	
Capital improvements	427,860	1,632,018	1,204,158		9,465,452	19,584,220	10,118,768	48%	48%	9,465,452	19,584,220	10,118,768	48.33%	2,105,245	
Total capital outlay	427,860	1,644,935	12,917	2.14%	9,698,409	20,005,020	10,306,611	48%	48%	9,698,409	20,005,020	10,306,611	48.48%	2,480,211	

Transfers out														
Debt service lease 2006 & 2010	-	-	-											123,541
Total transfers out	-	-	-											123,541
Tax distribution														
Tax distribution to member libraries	71,643	-	(71,643)	0.71%	9,765,541	10,097,211	331,670	97%	97%	9,765,541	10,097,211	331,670	96.72%	7,730,409
Total tax distribution to member libraries	71,643	-	(71,643)	0.71%	9,765,541	10,097,211	331,670	97%	97%	9,765,541	10,097,211	331,670	96.72%	7,730,409
Total expenditures	2,165,211	3,240,431	(128,938)	4.33%	35,331,478	49,988,669	14,657,191	71%	71%	35,331,478	49,988,669	14,657,191	70.68%	26,209,826
EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES	(1,946,027)	(3,052,264)	(97,921)		12,110,270	(2,614,228)	14,724,498			12,110,270	(2,614,228)	14,724,498		10,945,517
FUND BALANCE														
Beginning Fund Balance	63,345,727				49,289,430					49,289,430	49,539,215			38,343,913
Ending Fund Balance	61,399,700				61,399,700					61,399,700	46,924,987			49,289,430