

**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, 2021  
8.3%**

Note: Conditional formatting in the % of YTD, % of Actual, and 2021 / 2020 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.

prepared February 10, 2021

	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	2020 January YTD	2021 / 2020 Actual
<b>REVENUES</b>															
General property taxes	713,323	172,378	540,945	1.66%	713,323	172,378	540,945	414%	2%	43,094,586	43,094,586	-	100.00%	231,887	308%
Specific ownership taxes	173,729	150,000	23,729	9.65%	173,729	150,000	23,729	116%	10%	1,800,000	1,800,000	-	100.00%	209,560	83%
Earnings on investments	7,492	15,833	(8,341)	3.94%	7,492	15,833	(8,341)	47%	4%	190,000	190,000	-	100.00%	92,424	8%
Fines and fees	1,124	5,000	(3,876)	1.87%	1,124	5,000	(3,876)	22%	2%	60,000	60,000	-	100.00%	5,229	21%
Grant revenue	64,784	64,784	-	100.00%	64,784	64,784	-	100%	100%	64,784	64,784	-	100.00%		#DIV/0!
Other income	1,865	667	1,198	23.31%	1,865	667	1,198	280%	23%	8,000	8,000	-	100.00%	724	258%
<b>Total revenues</b>	<b>962,317</b>	<b>408,662</b>	<b>553,655</b>	<b>2.13%</b>	<b>962,317</b>	<b>408,662</b>	<b>553,655</b>	<b>235%</b>	<b>2%</b>	<b>45,217,370</b>	<b>45,217,370</b>	<b>-</b>	<b>100.00%</b>	<b>539,824</b>	
<b>EXPENDITURES</b>															
Salaries and wages	515,242	784,402	269,160	5.47%	515,242	784,402	269,160	66%	5%	9,412,825	9,412,825	-	100.00%	581,293	89%
Employee benefits	88,780	127,698	38,918	5.66%	88,780	127,698	38,918	70%	6%	1,567,236	1,567,236	-	100.00%	100,576	88%
Medical (Health, Dental, Vision) Insurance	115,700	162,528	46,828	6.04%	115,700	162,528	46,828	71%	6%	1,915,510	1,915,510	-	100.00%	209,185	55%
Workers' compensation	75,719	83,400	7,681	90.79%	75,719	83,400	7,681	91%	91%	83,400	83,400	-	100.00%	67,037	113%
Bank service charges	93	170	77	4.56%	93	170	77	55%	5%	2,040	2,040	-	100.00%	158	59%
Minor equipment/furniture <\$5k	230	4,152	3,922	0.46%	230	4,152	3,922	6%	0%	49,820	49,820	-	100.00%	1,150	20%
Janitorial supplies	4,270	4,500	230	7.91%	4,270	4,500	230	95%	8%	54,000	54,000	-	100.00%	3,615	118%
Operating supplies	7,109	12,606	5,497	4.70%	7,109	12,606	5,497	56%	5%	151,278	151,278	-	100.00%	3,109	229%
Bib processing supplies	374	15,053	14,679	0.21%	374	15,053	14,679	2%	0%	180,635	180,635	-	100.00%	74	505%
Postage	1,794	2,922	1,128	5.12%	1,794	2,922	1,128	61%	5%	35,063	35,063	-	100.00%	2,115	85%
Printing	15	1,917	1,902	0.07%	15	1,917	1,902	1%	0%	23,000	23,000	-	100.00%		#DIV/0!
Memberships	371	1,661	1,290	1.86%	371	1,661	1,290	22%	2%	19,931	19,931	-	100.00%	3,614	10%
Public relations	845	6,043	5,198	1.17%	845	6,043	5,198	14%	1%	72,513	72,513	-	100.00%	1,007	84%
Programs	866	7,667	6,801	0.94%	866	7,667	6,801	11%	1%	92,000	92,000	-	100.00%	1,276	68%
Electric	2,491	25,385	22,894	0.82%	2,491	25,385	22,894	10%	1%	304,618	304,618	-	100.00%	16,228	15%
Water and sewer	981	3,165	2,184	2.58%	981	3,165	2,184	31%	3%	37,979	37,979	-	100.00%	1,034	95%
Natural gas	7,493	4,840	(2,653)	12.90%	7,493	4,840	(2,653)	155%	13%	58,086	58,086	-	100.00%	7,840	96%
Phones	14,647	27,138	12,491	4.50%	14,647	27,138	12,491	54%	4%	325,656	325,656	-	100.00%	19,153	76%
Disposal services	4,401	2,873	(1,528)	12.76%	4,401	2,873	(1,528)	153%	13%	34,481	34,481	-	100.00%	360	1223%
Professional contracts	65,453	99,778	34,325	5.47%	65,453	99,778	34,325	66%	5%	1,197,333	1,197,333	-	100.00%	98,809	66%
Gas, motor oil, lubricants	-	1,417	1,417	0.00%	-	1,417	1,417	0%	0%	17,000	17,000	-	100.00%	-	#DIV/0!
Repair and maintenance - building	17,673	29,167	11,494	5.05%	17,673	29,167	11,494	61%	5%	350,000	350,000	-	100.00%	4,699	376%
Repair and maintenance - vehicles	-	1,917	1,917	0.00%	-	1,917	1,917	0%	0%	23,000	23,000	-	100.00%	315	0%
Repair and maintenance - office equip	11,737	12,350	613	7.92%	11,737	12,350	613	95%	8%	148,200	148,200	-	100.00%	409	2870%
Repair and maintenance - computer	2,645	38,698	36,053	0.57%	2,645	38,698	36,053	7%	1%	464,375	464,375	-	100.00%	9,800	27%
Repair and maintenance - on-line computer	104,176	11,708	(92,468)	74.15%	104,176	11,708	(92,468)	890%	74%	140,496	140,496	-	100.00%	86,107	121%
Repair and maintenance - other equipment	574	1,667	1,093	2.87%	574	1,667	1,093	34%	3%	20,000	20,000	-	100.00%	1,693	34%
Tuition reimbursement	-	2,750	2,750	0.00%	-	2,750	2,750	0%	0%	33,000	33,000	-	100.00%		#DIV/0!
Travel & mileage	1,124	3,595	2,471	2.61%	1,124	3,595	2,471	31%	3%	43,137	43,137	-	100.00%	3,731	30%
In-house training	-	1,317	1,317	0.00%	-	1,317	1,317	0%	0%	15,800	15,800	-	100.00%	2,000	0%

Meetings	-	599	599	0.00%	599	599	0%	0%	7,192	7,192	-	100.00%	#DIV/0!	
Out-of-house training & conferences	-	3,650	3,650	0.00%	3,650	3,650	0%	0%	43,800	43,800	-	100.00%	9,897	
Treasurer's fee	10,700	2,800	(7,900)	1.53%	10,700	2,800	(7,900)	382%	2%	700,000	700,000	-	100.00%	3,248
Books	1,644	43,967	42,323	0.31%	1,644	43,967	42,323	4%	0%	527,600	527,600	-	100.00%	1,765
Newspapers/Periodicals	9,712	4,583	(5,129)	17.66%	9,712	4,583	(5,129)	212%	18%	55,000	55,000	-	100.00%	485
Ebooks	-	11,496	11,496	0.00%	-	11,496	11,496	0%	0%	137,950	137,950	-	100.00%	#DIV/0!
Compact discs	88	3,233	3,145	0.23%	88	3,233	3,145	3%	0%	38,800	38,800	-	100.00%	#DIV/0!
Software	82,692	23,369	(59,323)	29.49%	82,692	23,369	(59,323)	354%	29%	280,428	280,428	-	100.00%	73,068
DVD/BluRay	82	12,242	12,160	0.06%	82	12,242	12,160	1%	0%	146,900	146,900	-	100.00%	#DIV/0!
Other expense	-	312	312	0.00%	-	312	312	0%	0%	3,750	3,750	-	100.00%	28
Electronic resources	165,716	36,458	(129,258)	37.88%	165,716	36,458	(129,258)	455%	38%	437,500	437,500	-	100.00%	51,034
Platform Fees	-	1,575	1,575	0.00%	-	1,575	1,575	0%	0%	18,900	18,900	-	0.00%	11,000
Insurance	99,661	99,065	(596)	100.60%	99,661	99,065	(596)	101%	101%	99,065	99,065	-	100.00%	81,309
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!
<b>Total operating expenditures</b>	<b>1,415,098</b>	<b>1,725,916</b>	<b>310,818</b>	<b>7.31%</b>	<b>1,415,098</b>	<b>1,725,916</b>	<b>310,818</b>	<b>82%</b>	<b>7%</b>	<b>19,370,297</b>	<b>19,370,297</b>	<b>-</b>	<b>100.00%</b>	<b>1,458,221</b>
<b>Capital outlay</b>														
Equipment/furniture >\$5k	-	-	-	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!	-	-	-	#DIV/0!	8,084
New computers & other technology	-	15,750	15,750	0.00%	-	15,750	15,750	0%	0%	189,000	189,000	-	100.00%	
Capital improvements	1,154	602,173	601,019	0.02%	1,154	602,173	601,019	0%	0%	7,226,071	7,226,071	-	100.00%	774
Opening Day Collection	-	6,250	6,250	0.00%	-	6,250	6,250			75,000	75,000	-		
<b>Total capital outlay</b>	<b>1,154</b>	<b>624,173</b>	<b>623,019</b>	<b>0.02%</b>	<b>1,154</b>	<b>624,173</b>	<b>623,019</b>	<b>0%</b>	<b>0%</b>	<b>7,490,071</b>	<b>7,490,071</b>	<b>-</b>	<b>100.00%</b>	<b>8,858</b>
<b>Transfers out</b>														
Debt service lease 2006 & 2010	-	-	-		-	-	-			-	-	-		
<b>Total transfers out</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>			<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
<b>Tax distribution</b>														
Tax distribution to member libraries	37,865	41,154	3,289	0.37%	37,865	41,154	3,289	92%	0%	10,288,265	10,288,265	-	100.00%	43,402
<b>Total tax distribution to member libraries</b>	<b>37,865</b>	<b>41,154</b>	<b>3,289</b>	<b>0.37%</b>	<b>37,865</b>	<b>41,154</b>	<b>3,289</b>	<b>92%</b>	<b>0%</b>	<b>10,288,265</b>	<b>10,288,265</b>	<b>-</b>	<b>100.00%</b>	<b>43,402</b>
<b>Total expenditures</b>	<b>1,454,117</b>	<b>2,391,243</b>	<b>937,126</b>	<b>3.91%</b>	<b>1,454,117</b>	<b>2,391,243</b>	<b>937,126</b>	<b>61%</b>	<b>4%</b>	<b>37,148,633</b>	<b>37,148,633</b>	<b>-</b>	<b>100.00%</b>	<b>1,510,481</b>
<b>EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES</b>	<b>(491,800)</b>	<b>(1,982,581)</b>	<b>1,490,781</b>		<b>(491,800)</b>	<b>(1,982,581)</b>	<b>1,490,781</b>			<b>8,068,737</b>	<b>8,068,737</b>	<b>-</b>		<b>(970,657)</b>
<b>FUND BALANCE</b>														
Beginning Fund Balance	61,066,833				61,066,833					61,066,833	58,644,490			49,341,765
Ending Fund Balance	60,575,033				60,575,033					69,135,570	66,713,227			48,371,108