

**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 28, 2021
16.7%
prepared March 11, 2021**

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.

	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 February YTD	2021 / 2020 Actual
REVENUES															
General property taxes	5,167,673	3,576,851	1,590,822	11.99%	5,880,996	3,749,229	2,131,767	157%	14%	43,094,586	43,094,586	-	100.00%	5,546,315	106%
Specific ownership taxes	169,771	150,000	19,771	9.43%	343,500	300,000	43,500	115%	19%	1,800,000	1,800,000	-	100.00%	387,905	89%
Earnings on investments	3,774	15,834	(12,060)	1.99%	11,266	31,667	(20,401)	36%	6%	180,000	190,000	(10,000)	94.74%	215,717	5%
Fines and fees	1,701	5,000	(3,299)	2.84%	2,825	10,000	(7,175)	28%	5%	21,000	60,000	(39,000)	35.00%	9,603	29%
Grant revenue	-	-	-	0.00%	64,784	64,784	-	100%	100%	64,784	64,784	-	100.00%	-	#DIV/0!
Other income	12,490	666	11,824	156.13%	14,355	1,333	13,022	1077%	179%	20,000	8,000	12,000	250.00%	1,348	1065%
Total revenues	5,355,409	3,748,351	1,607,058	11.84%	6,317,726	4,157,013	2,160,713	152%	14%	45,180,370	45,217,370	(37,000)	99.92%	6,160,888	
EXPENDITURES															
Salaries and wages	620,793	784,402	163,609	6.60%	1,136,035	1,568,804	432,769	72%	12%	9,412,825	9,412,825	-	100.00%	1,221,612	93%
Employee benefits	93,199	127,702	34,503	5.95%	181,979	255,400	73,421	71%	12%	1,567,236	1,567,236	-	100.00%	191,236	95%
Medical (Health, Dental, Vision) Insurance	108,820	162,529	53,709	5.68%	224,520	325,057	100,537	69%	12%	1,915,510	1,915,510	-	100.00%	339,934	66%
Workers' compensation	(6,948)	-	6,948	-8.33%	68,771	83,400	14,629	82%	82%	83,400	83,400	-	100.00%	67,037	103%
Bank service charges	100	170	70	4.90%	193	340	147	57%	9%	2,040	2,040	-	100.00%	315	61%
Minor equipment/furniture <\$5k	3,652	4,151	499	7.33%	3,882	8,303	4,421	47%	8%	49,820	49,820	-	100.00%	7,812	50%
Janitorial supplies	2,853	4,500	1,647	5.28%	7,123	9,000	1,877	79%	13%	54,000	54,000	-	100.00%	5,787	123%
Operating supplies	2,814	12,607	9,793	1.86%	9,923	25,213	15,290	39%	7%	151,278	151,278	-	100.00%	10,766	92%
Bib processing supplies	6,265	15,053	8,788	3.47%	6,639	30,106	23,467	22%	4%	180,635	180,635	-	100.00%	10,853	61%
Postage	1,560	2,922	1,362	4.45%	3,354	5,844	2,490	57%	10%	35,063	35,063	-	100.00%	4,302	78%
Printing	105	1,916	1,811	0.46%	120	3,833	3,713	3%	1%	23,000	23,000	-	100.00%	237	51%
Memberships	2,302	1,661	(641)	11.55%	2,673	3,322	649	80%	13%	19,931	19,931	-	100.00%	6,456	41%
Public relations	216	6,042	5,826	0.30%	1,061	12,085	11,024	9%	1%	72,513	72,513	-	100.00%	3,821	28%
Programs	936	7,666	6,730	1.02%	1,802	15,333	13,531	12%	2%	92,000	92,000	-	100.00%	3,607	50%
Electric	15,938	25,385	9,447	5.23%	18,429	50,770	32,341	36%	6%	304,618	304,618	-	100.00%	29,335	63%
Water and sewer	1,533	3,165	1,632	4.04%	2,514	6,330	3,816	40%	7%	37,979	37,979	-	100.00%	2,667	94%
Natural gas	12,865	4,841	(8,024)	22.15%	20,358	9,681	(10,677)	210%	35%	58,086	58,086	-	100.00%	12,757	160%
Phones	51,017	27,138	(23,879)	15.67%	65,664	54,276	(11,388)	121%	20%	325,656	325,656	-	100.00%	37,812	174%
Disposal services	4,614	2,874	(1,740)	13.38%	9,015	5,747	(3,268)	157%	26%	34,481	34,481	-	100.00%	3,855	234%
Professional contracts	93,514	99,777	6,263	7.81%	158,967	199,555	40,588	80%	13%	1,197,333	1,197,333	-	100.00%	204,689	78%
Gas, motor oil, lubricants	-	1,416	1,416	0.00%	-	2,833	2,833	0%	0%	17,000	17,000	-	100.00%	598	0%
Repair and maintenance - building	26,329	29,166	2,837	7.52%	44,002	58,333	14,331	75%	13%	350,000	350,000	-	100.00%	18,008	244%
Repair and maintenance - vehicles	1,344	1,916	572	5.84%	1,344	3,833	2,489	35%	6%	23,000	23,000	-	100.00%	771	174%
Repair and maintenance - office equip	14,826	12,350	(2,476)	10.00%	26,563	24,700	(1,863)	108%	18%	148,200	148,200	-	100.00%	9,985	266%
Repair and maintenance - computer	123,636	38,698	(84,938)	26.62%	126,281	77,396	(48,885)	163%	27%	464,375	464,375	-	100.00%	107,086	118%
Repair and maintenance - on-line computer	-	11,708	11,708	0.00%	104,176	23,416	(80,760)	445%	74%	140,496	140,496	-	100.00%	86,107	121%
Repair and maintenance - other equipment	423	1,666	1,243	2.12%	997	3,333	2,336	30%	5%	20,000	20,000	-	100.00%	1,693	59%
Tuition reimbursement	-	2,750	2,750	0.00%	-	5,500	5,500	0%	0%	33,000	33,000	-	100.00%	857	0%
Travel & mileage	298	3,594	3,296	0.69%	1,422	7,189	5,767	20%	3%	43,137	43,137	-	100.00%	6,006	24%
In-house training	-	1,316	1,316	0.00%	-	2,633	2,633	0%	0%	15,800	15,800	-	100.00%	2,000	0%
Meetings	-	600	600	0.00%	-	1,199	1,199	0%	0%	7,192	7,192	-	100.00%	791	0%
Out-of-house training & conferences	1,444	3,650	2,206	3.30%	1,444	7,300	5,856	20%	3%	43,800	43,800	-	100.00%	13,793	10%
Treasurer's fee	77,518	58,100	(19,418)	11.07%	88,218	60,900	(27,318)	145%	13%	700,000	700,000	-	100.00%	82,964	106%
Books	29,826	43,966	14,140	5.65%	31,470	87,933	56,463	36%	6%	527,600	527,600	-	100.00%	40,860	77%
Newspapers/Periodicals	9,862	4,584	(5,278)	17.93%	19,574	9,167	(10,407)	214%	36%	55,000	55,000	-	100.00%	13,633	144%
Ebooks	7,779	11,496	3,717	5.64%	7,779	22,992	15,213	34%	6%	137,950	137,950	-	100.00%	12,833	61%
Compact discs	2,602	3,234	632	6.71%	2,690	6,467	3,777	42%	7%	38,800	38,800	-	100.00%	2,420	111%
Software	6,600	23,369	16,769	2.35%	89,292	46,738	(42,554)	191%	32%	280,428	280,428	-	100.00%	85,092	105%
DVD/BluRay	3,582	12,241	8,659	2.44%	3,664	24,483	20,819	15%	2%	146,900	146,900	-	100.00%	13,238	28%
Other expense	-	313	313	0.00%	-	625	625	0%	0%	3,750	3,750	-	100.00%	698	0%
Electronic resources	18,299	36,459	18,160	4.18%	184,015	72,917	(111,098)	252%	42%	437,500	437,500	-	100.00%	157,979	116%
Platform Fees	-	1,575	1,575	0.00%	-	3,150	3,150	0%	0%	18,900	18,900	-	0.00%	11,000	0%
Insurance	-	-	-	0.00%	99,661	99,065	(596)	101%	101%	99,065	99,065	-	100.00%	81,390	122%
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!
Total operating expenditures	1,340,516	1,598,752	258,236	6.92%	2,755,614	3,324,668	569,054	83%	14%	19,370,297	19,370,297	-	100.00%	2,914,692	
Capital outlay															
Equipment/furniture >\$5k	-	-	-	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!	-	-	-	#DIV/0!	45,578	
New computers & other technology	1,021	15,750	14,729	0.54%	1,021	31,500	30,479	3%	1%	189,000	189,000	-	100.00%	411	

Capital improvements	53,040	602,172			54,194	1,204,345	1,150,151	4%	1%	7,226,071	7,226,071	-	100.00%	45,884
Opening Day Collection						12,500				75,000	75,000	-		
Total capital outlay	54,061	617,922	14,729	0.72%	55,215	1,248,345	1,180,630	4%	1%	7,490,071	7,490,071	-	100.00%	91,873
Transfers out														
Debt service lease 2006 & 2010	-	-	-		-	-	-			-	-	-		-
Total transfers out	-	-	-		-	-	-			-	-	-		-
Tax distribution														
Tax distribution to member libraries	1,112,297	853,927	(258,370)	10.81%	1,150,162	895,081	(255,081)	128%	11%	10,288,265	10,288,265	-	100.00%	1,176,542
Total tax distribution to member libraries	1,112,297	853,927	(258,370)	10.81%	1,150,162	895,081	(255,081)	128%	11%	10,288,265	10,288,265	-	100.00%	1,176,542
Total expenditures	2,506,874	3,070,601	14,595	6.75%	3,960,991	5,468,094	1,494,603	72%	11%	37,148,633	37,148,633	-	100.00%	4,183,107
EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES	2,848,535	677,750	1,621,653		2,356,735	(1,311,081)	3,655,316			8,031,737	8,068,737	(37,000)		1,977,781
FUND BALANCE														
Beginning Fund Balance	60,553,571				61,045,371					61,045,371	58,644,890			49,289,430
Ending Fund Balance	63,402,106				63,402,106					69,077,108	66,713,627			51,267,211