

**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 May 31, 2021
41.7%
prepared June 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 May YTD	2021 / 2020 Actual
REVENUES															
General property taxes	2,129,706	7,412,269	(5,282,563)	4.94%	37,463,942	40,034,870	(2,570,928)	94%	87%	43,094,586	43,094,586	-	100.00%	27,775,001	135%
Specific ownership taxes	171,797	150,000	21,797	9.54%	902,423	750,000	152,423	120%	50%	1,800,000	1,800,000	-	100.00%	823,756	110%
Earnings on investments	5,028	15,834	(10,806)	2.65%	23,270	79,167	(55,897)	29%	12%	125,000	190,000	(65,000)	65.79%	415,304	6%
Fines and fees	3,188	5,000	(1,812)	5.31%	9,798	25,000	(15,202)	39%	16%	20,000	60,000	(40,000)	33.33%	13,672	72%
Grant revenue	-	-	-	0.00%	64,784	64,784	-	100%	100%	64,784	64,784	-	100.00%	72,519	89%
Other income	12,964	666	12,298	162.05%	36,723	3,333	33,390	1102%	459%	38,000	8,000	30,000	475.00%	32,270	114%
Total revenues	2,322,683	7,583,769	(5,261,086)	5.14%	38,500,940	40,957,154	(2,456,214)	94%	85%	45,142,370	45,217,370	(75,000)	99.83%	29,132,522	
EXPENDITURES															
Salaries and wages	625,420	784,402	158,982	6.64%	3,014,532	3,922,010	907,478	77%	32%	9,412,825	9,412,825	-	100.00%	3,070,959	98%
Employee benefits	78,524	127,705	49,181	5.01%	431,127	638,504	207,377	68%	28%	1,567,236	1,567,236	-	100.00%	440,902	98%
Medical (Health, Dental, Vision) Insurance	25,037	162,529	137,492	1.31%	580,925	812,641	231,716	71%	30%	1,915,510	1,915,510	-	100.00%	672,640	86%
Workers' compensation	-	-	-	0.00%	69,271	83,400	14,129	83%	83%	72,000	83,400	11,400	86.33%	53,200	130%
Bank service charges	90	170	80	4.41%	476	850	374	56%	23%	2,000	2,040	40	98.04%	488	98%
Minor equipment/furniture <\$5k	3,167	4,152	985	6.36%	14,661	20,758	6,097	71%	29%	49,820	49,820	-	100.00%	16,045	91%
Janitorial supplies	912	4,500	3,588	1.69%	11,183	22,500	11,317	50%	21%	54,000	54,000	-	100.00%	19,134	58%
Operating supplies	3,256	12,606	9,350	2.15%	24,000	63,032	39,032	38%	16%	150,000	151,278	1,278	99.16%	24,842	97%
Bib processing supplies	9,000	15,053	6,053	4.98%	34,061	75,265	41,204	45%	19%	180,000	180,635	635	99.65%	27,725	123%
Postage	1,585	2,922	1,337	4.52%	8,110	14,609	6,499	56%	23%	35,063	35,063	-	100.00%	6,047	134%
Printing	55	1,916	1,861	0.24%	12,850	9,583	(3,267)	134%	56%	23,000	23,000	-	100.00%	789	1629%
Memberships	377	1,661	1,284	1.89%	4,930	8,304	3,374	59%	25%	19,931	19,931	-	100.00%	7,733	64%
Public relations	6,682	6,043	(639)	9.21%	12,204	30,214	18,010	40%	17%	70,000	72,513	2,513	96.53%	8,644	141%
Programs	12,202	7,666	(4,536)	13.26%	23,065	38,333	15,268	60%	25%	92,000	92,000	-	100.00%	14,277	162%
Electric	19,493	25,385	5,892	6.40%	67,454	126,924	59,470	53%	22%	304,618	304,618	-	100.00%	65,428	103%
Water and sewer	3,035	3,164	129	7.99%	9,478	15,824	6,346	60%	25%	37,979	37,979	-	100.00%	7,484	127%
Natural gas	5,768	4,840	(928)	9.93%	36,804	24,202	(12,602)	152%	63%	58,086	58,086	-	100.00%	22,343	165%
Phones	27,793	27,138	(655)	8.53%	146,858	135,690	(11,168)	108%	45%	325,656	325,656	-	100.00%	123,598	119%
Disposal services	3,452	2,873	(579)	10.01%	19,381	14,367	(5,014)	135%	56%	34,481	34,481	-	100.00%	12,668	153%
Professional contracts	92,972	99,778	6,806	7.76%	551,529	498,889	(52,640)	111%	46%	1,197,333	1,197,333	-	100.00%	580,844	95%
Gas, motor oil, lubricants	-	1,416	1,416	0.07%	-	7,083	7,083	0%	0%	17,000	17,000	-	100.00%	1,754	0%
Repair and maintenance - building	12,832	29,166	16,334	3.67%	92,733	145,833	53,100	64%	26%	350,000	350,000	-	100.00%	83,447	111%
Repair and maintenance - vehicles	1,138	1,916	778	4.95%	4,871	9,583	4,712	51%	21%	23,000	23,000	-	100.00%	3,714	131%
Repair and maintenance - office equip	12,187	12,350	163	8.22%	60,588	61,750	1,162	98%	41%	148,200	148,200	-	100.00%	40,327	150%
Repair and maintenance - computer	37,497	38,698	1,201	8.07%	173,062	193,490	20,428	89%	37%	464,375	464,375	-	100.00%	108,047	160%
Repair and maintenance - on-line computer	17,535	11,708	(5,827)	12.48%	121,711	58,540	(63,171)	208%	87%	140,496	140,496	-	100.00%	103,146	118%
Repair and maintenance - other equipment	24	1,666	1,642	0.12%	1,021	8,333	7,312	12%	5%	20,000	20,000	-	100.00%	28,843	4%
Tuition reimbursement	3,210	2,750	(460)	9.73%	3,210	13,750	10,540	23%	10%	33,000	33,000	-	100.00%	10,453	31%
Travel & mileage	1,182	3,594	2,412	2.74%	4,044	17,973	13,929	23%	9%	40,000	43,137	3,137	92.73%	9,636	42%
In-house training	-	1,316	1,316	0.00%	-	6,583	6,583	0%	0%	15,800	15,800	-	100.00%	16,968	0%
Meetings	111	599	488	1.54%	245	2,996	2,751	8%	3%	7,192	7,192	-	100.00%	1,566	16%
Out-of-house training & conferences	205	3,650	3,445	0.47%	3,091	18,250	15,159	17%	7%	43,800	43,800	-	100.00%	29,922	10%
Treasurer's fee	31,944	120,400	88,456	4.56%	561,284	650,300	89,016	86%	80%	700,000	700,000	-	100.00%	416,315	135%
Books	65,860	43,966	(21,894)	12.48%	191,297	219,833	28,536	87%	36%	527,600	527,600	-	100.00%	118,701	161%
Newspapers/Periodicals	(9,730)	4,584	14,314	-17.69%	11,571	22,917	11,346	50%	21%	55,000	55,000	-	100.00%	14,773	78%
Ebooks	788	11,496	10,708	0.57%	40,227	57,479	17,252	70%	29%	137,950	137,950	-	100.00%	49,227	82%
Compact discs	3,123	3,234	111	8.05%	9,738	16,167	6,429	60%	25%	38,800	38,800	-	100.00%	5,714	170%
Software	18,084	23,369	5,285	6.45%	185,374	116,845	(68,529)	159%	66%	280,428	280,428	-	100.00%	182,594	102%
DVD/BluRay	2,892	12,241	9,349	1.97%	15,021	61,208	46,187	25%	10%	146,900	146,900	-	100.00%	29,350	51%
Other expense	-	312	312	0.00%	12,985	1,562	(11,423)	831%	346%	13,000	3,750	(9,250)	34.67%	698	1860%
Electronic resources	1,661	36,459	34,798	0.38%	239,209	182,292	(56,917)	131%	55%	437,500	437,500	-	100.00%	192,948	124%
Platform Fees	-	1,575	1,575	0.00%	-	7,875	7,875	0%	0%	18,900	18,900	-	0.00%	11,000	0%
Insurance	21	-	(21)	0.02%	101,133	99,065	(2,068)	102%	102%	101,133	99,065	(2,068)	102.09%	84,339	120%
Equipment Rentals	-	84	84	0.00%	-	417	417	0%	0%	1,000	1,000	-	100.00%	-	0%
Lease/rental expense	-	-	-	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!	-	-	-	-	-	#DIV/0!
Total operating expenditures	1,119,384	1,661,052	541,668	5.78%	6,905,314	8,536,023	1,630,709	81%	36%	19,362,612	19,370,297	7,685	99.96%	6,719,272	
Capital outlay															
Equipment/furniture >\$5k	16,797	-	(16,797)	#DIV/0!	16,797	-	(16,797)	#DIV/0!	#DIV/0!	-	-	-	#DIV/0!	45,578	37%
New computers & other technology	6,875	15,750	8,875	3.64%	14,333	78,750	64,417	18%	8%	189,000	189,000	-	100.00%	26,802	53%
Capital improvements	315,312	602,173	286,861	4.72%	757,072	3,010,863	2,253,791	25%	10%	7,226,071	7,226,071	-	100.00%	5,074,269	15%

Opening Day Collection						31,250	31,250	0%	0%	75,000	75,000				#DIV/0!
Total capital outlay	338,984	617,923	(7,922)	4.53%	788,202	3,120,863	2,332,661	25%	11%	7,490,071	7,490,071	-	100.00%	5,146,649	
Transfers out															
Debt service lease 2006 & 2010	-	-	-				-			-	-	-		-	
Total transfers out	-	-	-				-			-	-	-		-	
Tax distribution															
Tax distribution to member libraries	455,523	1,769,582	1,314,059	4.43%	8,783,191	9,557,800	774,609	92%	85%	10,288,265	10,288,265	-	100.00%	6,004,802	146%
Total tax distribution to member libraries	455,523	1,769,582	1,314,059	4.43%	8,783,191	9,557,800	774,609	92%	85%	10,288,265	10,288,265	-	100.00%	6,004,802	
Total expenditures	1,913,891	4,048,557	1,847,805	5.15%	16,476,707	21,214,686	4,737,979	78%	44%	37,140,948	37,148,633	7,685	99.98%	17,870,723	92%
EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES	408,792	3,535,212	(3,413,281)		22,024,233	19,742,468	2,281,765			8,001,422	8,068,737	(67,315)		11,261,799	
FUND BALANCE															
Beginning Fund Balance	82,660,812				61,045,371					61,045,371	58,644,490			49,289,430	
Ending Fund Balance	83,069,604				83,069,604					69,046,793	66,713,227			60,551,229	