

**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 June 30, 2021
50.0%
prepared July 15, 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 June YTD	2021 / 2020 Actual
REVENUES															
General property taxes	6,217,125	2,585,675	3,631,450	14.43%	43,681,067	42,620,545	1,060,522	102%	101%	43,800,000	43,094,586	705,414	101.64%	35,199,270	124%
Specific ownership taxes	159,952	150,000	9,952	8.89%	1,062,375	900,000	162,375	118%	59%	1,800,000	1,800,000	-	100.00%	1,005,344	106%
Earnings on investments	2,137	15,833	(13,696)	1.12%	25,407	95,000	(69,593)	27%	13%	125,000	190,000	(65,000)	65.79%	451,492	6%
Fines and fees	1,867	5,000	(3,133)	3.11%	11,665	30,000	(18,335)	39%	19%	20,000	60,000	(40,000)	33.33%	13,937	84%
Grant revenue	-	-	-	0.00%	64,784	64,784	-	100%	100%	64,784	64,784	-	100.00%	72,519	89%
Other income	5,705	667	5,038	71.31%	42,428	4,000	38,428	1061%	530%	43,000	8,000	35,000	537.50%	48,083	88%
Total revenues	6,386,786	2,757,175	3,629,611	14.12%	44,887,726	43,714,329	1,173,397	103%	99%	45,852,784	45,217,370	635,414	101.41%	36,790,645	
EXPENDITURES															
Salaries and wages	627,712	784,402	156,690	6.67%	3,642,244	4,706,412	1,064,168	77%	39%	9,412,825	9,412,825	-	100.00%	3,677,692	99%
Employee benefits	84,497	127,701	43,204	5.39%	515,624	766,205	250,581	67%	33%	1,567,236	1,567,236	-	100.00%	537,330	96%
Medical (Health, Dental, Vision) Insurance	211,356	162,528	(48,828)	11.03%	792,281	975,169	182,888	81%	41%	1,915,510	1,915,510	-	100.00%	791,988	100%
Workers' compensation	-	-	-	0.00%	69,271	83,400	14,129	83%	29%	75,000	83,400	8,400	89.93%	53,200	130%
Bank service charges	125	170	45	6.13%	601	1,020	419	59%	29%	1,800	2,040	240	88.24%	584	103%
Minor equipment/furniture <\$5k	3,972	4,152	180	7.97%	18,633	24,910	6,277	75%	37%	49,820	49,820	-	100.00%	16,956	110%
Janitorial supplies	1,903	4,500	2,597	3.52%	13,086	27,000	13,914	48%	24%	54,000	54,000	-	100.00%	24,305	54%
Operating supplies	7,453	12,607	5,154	4.93%	31,453	75,639	44,186	42%	21%	140,000	151,278	11,278	92.54%	40,191	78%
Bib processing supplies	8,302	15,052	6,750	4.60%	42,363	90,317	47,954	47%	23%	170,000	180,635	10,635	94.11%	46,460	91%
Postage	1,676	2,922	1,246	4.78%	9,786	17,531	7,745	56%	28%	32,000	35,063	3,063	91.26%	7,605	129%
Printing	4,478	1,917	(2,561)	19.47%	17,328	11,500	(5,828)	151%	75%	23,000	23,000	-	100.00%	1,289	1344%
Memberships	1,346	1,661	315	6.75%	6,276	9,965	3,689	63%	31%	19,931	19,931	-	100.00%	8,394	75%
Public relations	1,014	6,042	5,028	1.40%	13,218	36,256	23,038	36%	18%	68,000	72,513	4,513	93.78%	9,171	144%
Programs	2,884	7,667	4,783	3.13%	25,949	46,000	20,051	56%	28%	92,000	92,000	-	100.00%	37,574	69%
Electric	14,637	25,385	10,748	4.81%	82,091	152,309	70,218	54%	27%	304,618	304,618	-	100.00%	78,268	105%
Water and sewer	4,144	3,165	(979)	10.91%	13,622	18,989	5,367	72%	36%	37,979	37,979	-	100.00%	14,147	96%
Natural gas	(446)	4,841	5,287	-0.77%	36,358	29,043	(7,315)	125%	63%	58,086	58,086	-	100.00%	23,328	156%
Phones	38,185	27,138	(11,047)	11.73%	185,043	162,828	(22,215)	114%	57%	325,656	325,656	-	100.00%	146,705	126%
Disposal services	5,697	2,873	(2,824)	16.52%	25,078	17,240	(7,838)	145%	73%	34,481	34,481	-	100.00%	15,568	161%
Professional contracts	103,725	99,777	(3,948)	8.66%	655,254	598,666	(56,588)	109%	55%	1,197,333	1,197,333	-	100.00%	638,779	103%
Gas, motor oil, lubricants	-	1,417	1,417	0.00%	-	8,500	8,500	0%	0%	17,000	17,000	-	100.00%	2,174	0%
Repair and maintenance - building	44,833	29,167	(15,666)	12.81%	137,566	175,000	37,434	79%	39%	350,000	350,000	-	100.00%	120,345	114%
Repair and maintenance - vehicles	655	1,917	1,262	2.85%	5,526	11,500	5,974	48%	24%	23,000	23,000	-	100.00%	4,268	129%
Repair and maintenance - office equip	13,254	12,350	(904)	8.94%	73,842	74,100	258	100%	50%	148,200	148,200	-	100.00%	45,929	161%
Repair and maintenance - computer	1,525	38,697	37,172	0.33%	174,587	232,187	57,600	75%	38%	464,375	464,375	-	100.00%	123,702	141%
Repair and maintenance - on-line computer	-	11,708	11,708	0.00%	121,711	70,248	(51,463)	173%	87%	140,496	140,496	-	100.00%	103,146	118%
Repair and maintenance - other equipment	4,181	1,667	(2,514)	20.91%	5,202	10,000	4,798	52%	26%	17,500	20,000	2,500	87.50%	28,843	18%
Tuition reimbursement	7,173	2,750	(4,423)	21.74%	10,383	16,500	6,117	63%	31%	33,000	33,000	-	100.00%	12,541	83%
Travel & mileage	1,525	3,595	2,070	3.54%	5,569	21,568	15,999	26%	13%	40,000	43,137	3,137	92.73%	10,018	56%
In-house training	976	1,317	341	6.18%	976	7,900	6,924	12%	6%	15,000	15,800	800	94.94%	16,968	6%
Meetings	80	600	520	1.11%	325	3,596	3,271	9%	5%	6,500	7,192	692	90.38%	1,566	21%
Out-of-house training & conferences	925	3,650	2,725	2.11%	4,016	21,900	17,884	18%	9%	40,000	43,800	3,800	91.32%	31,137	13%
Treasurer's fee	93,267	42,000	(51,267)	13.32%	654,551	692,300	37,749	95%	94%	700,000	700,000	-	100.00%	527,680	124%
Books	47,776	43,967	(3,809)	9.06%	239,073	263,800	24,727	91%	45%	527,600	527,600	-	100.00%	224,015	107%
Newspapers/Periodicals	342	4,583	4,241	0.62%	11,913	27,500	15,587	43%	22%	55,000	55,000	-	100.00%	16,382	73%
Ebooks	2,444	11,496	9,052	1.77%	42,671	68,975	26,304	62%	31%	137,950	137,950	-	100.00%	61,460	69%
Compact discs	2,005	3,233	1,228	5.17%	11,743	19,400	7,657	61%	30%	38,800	38,800	-	100.00%	8,296	142%
Software	9,113	23,369	14,256	3.25%	194,487	140,214	(54,273)	139%	69%	280,428	280,428	-	100.00%	193,213	101%
DVD/BluRay	5,187	12,242	7,055	3.53%	20,208	73,450	53,242	28%	14%	146,900	146,900	-	100.00%	38,795	52%
Other expense	-	313	313	0.00%	12,985	1,875	(11,110)	693%	346%	13,000	3,750	(9,250)	346.67%	698	1860%
Electronic resources	68,785	36,458	(32,327)	15.72%	307,994	218,750	(89,244)	141%	70%	437,500	437,500	-	100.00%	236,477	130%
Platform Fees	124	1,575	1,451	0.00%	124	9,450	9,326	1%	1%	18,900	18,900	-	0.00%	11,718	1%
Insurance	-	-	-	0.00%	101,133	99,065	(2,068)	102%	102%	101,133	99,065	(2,068)	102.09%	84,339	120%
Equipment Rentals	-	83	83	0.00%	-	500	500	0%	0%	1,000	1,000	-	100.00%	-	0%
Lease/rental expense	-	-	-	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!	-	-	-	-	-	#DIV/0!
Total operating expenditures	1,426,830	1,582,654	155,824	7.37%	8,332,144	10,118,677	1,786,533	82%	43%	19,332,557	19,370,297	37,740	99.81%	8,073,244	
Capital outlay															
Equipment/furniture >\$5k	-	-	-	#DIV/0!	16,797	-	(16,797)	#DIV/0!	#DIV/0!	16,797	-	(16,797)	#DIV/0!	45,578	
New computers & other technology	-	15,750	15,750	0.00%	14,333	94,500	80,167	15%	8%	189,000	189,000	-	100.00%	29,659	
Capital improvements	228,766	602,172	373,406	3.17%	985,838	3,613,035	2,627,197	27%	14%	7,226,071	7,226,071	-	100.00%	5,602,244	

Opening Day Collection	-	6,250	6,250	0.00%		37,500	37,500	0%	0%	75,000	75,000			
Total capital outlay	228,766	624,172	395,406	3.05%	1,016,968	3,745,035	2,728,067	27%	14%	7,506,868	7,490,071	(16,797)	100.22%	5,677,481
Transfers out														
Debt service lease 2006 & 2010	-	-	-				-			-	-	-		-
Total transfers out	-	-	-				-			-	-	-		-
Tax distribution														
Tax distribution to member libraries	1,387,344	617,296	(770,048)	13.48%	10,170,535	10,175,096	4,561	100%	99%	10,288,265	10,288,265	-	100.00%	7,615,740
Total tax distribution to member libraries	1,387,344	617,296	(770,048)	13.48%	10,170,535	10,175,096	4,561	100%	99%	10,288,265	10,288,265	-	100.00%	7,615,740
Total expenditures	<u>3,042,940</u>	<u>2,824,122</u>	<u>(218,818)</u>	8.19%	<u>19,519,647</u>	<u>24,038,808</u>	<u>4,519,161</u>	81%	53%	<u>37,127,690</u>	<u>37,148,633</u>	<u>20,943</u>	99.94%	<u>21,366,465</u>
EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES	3,343,846	(66,947)	3,410,793		25,368,079	19,675,521	5,692,558			8,725,094	8,068,737	656,357		15,424,180
FUND BALANCE														
Beginning Fund Balance	83,069,604				61,045,371					61,045,371	58,644,490			49,289,430
Ending Fund Balance	86,413,450				86,413,450					69,770,465	66,713,227			64,713,610