

**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 July 31, 2020**

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.

58.3%
prepared August 12, 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 July YTD	2021 / 2020 Actual
REVENUES															
General property taxes	348,046	215,473	132,573	0.81%	44,029,113	42,836,018	1,193,095	103%	102%	44,050,000	43,094,586	955,414	102.22%	35,497,595	124%
Specific ownership taxes	205,379	150,000	55,379	11.41%	1,267,754	1,050,000	217,754	121%	70%	1,800,000	1,800,000	-	100.00%	1,223,977	104%
Earnings on investments	4,520	15,833	(11,313)	2.38%	29,927	110,833	(80,906)	27%	16%	100,000	190,000	(90,000)	52.63%	474,179	6%
Fines and fees	2,310	5,000	(2,690)	3.85%	13,975	35,000	(21,025)	40%	23%	20,000	60,000	(40,000)	33.33%	15,443	90%
Grant revenue	-	-	-	0.00%	64,784	64,784	-	100%	100%	64,784	64,784	-	100.00%	72,519	89%
Other income	2,792	667	2,125	34.90%	45,220	4,667	40,553	969%	565%	50,000	8,000	42,000	625.00%	50,945	89%
Total revenues	563,047	386,973	176,074	1.25%	45,450,773	44,101,302	1,349,471	103%	101%	46,084,784	45,217,370	867,414	101.92%	37,334,658	
EXPENDITURES															
Salaries and wages	942,687	784,402	(158,285)	10.01%	4,584,931	5,490,814	905,883	84%	49%	9,000,000	9,412,825	412,825	95.61%	4,597,070	100%
Employee benefits	131,004	127,698	(3,306)	8.36%	646,628	893,903	247,275	72%	41%	1,300,000	1,567,236	267,236	82.95%	661,610	98%
Medical (Health, Dental, Vision) Insurance	123,585	162,528	38,943	6.45%	915,866	1,137,697	221,831	81%	48%	1,835,000	1,915,510	80,510	95.80%	917,412	100%
Workers' compensation	-	-	-	0.00%	69,271	83,400	14,129	83%	83%	75,000	83,400	8,400	89.93%	53,200	130%
Bank service charges	113	170	57	5.54%	714	1,190	476	60%	35%	1,700	2,040	340	83.33%	668	107%
Minor equipment/furniture <\$5k	3,027	4,152	1,125	6.08%	21,660	29,062	7,402	75%	43%	49,820	49,820	-	100.00%	17,830	121%
Janitorial supplies	2,898	4,500	1,602	5.37%	15,984	31,500	15,516	51%	30%	54,000	54,000	-	100.00%	33,627	48%
Operating supplies	5,785	12,606	6,821	3.82%	37,238	88,245	51,007	42%	25%	125,000	151,278	26,278	82.63%	49,431	75%
Bib processing supplies	7,537	15,053	7,516	4.17%	49,900	105,370	55,470	47%	28%	160,000	180,635	20,635	88.58%	55,827	89%
Postage	1,552	2,922	1,370	4.43%	11,338	20,453	9,115	55%	32%	32,000	35,063	3,063	91.26%	9,133	124%
Printing	888	1,917	1,029	3.86%	18,216	13,417	(4,799)	136%	79%	23,000	23,000	-	100.00%	1,656	1100%
Memberships	7,039	1,661	(5,378)	35.32%	13,315	11,626	(1,689)	115%	67%	19,931	19,931	-	100.00%	8,494	157%
Public relations	7,898	6,043	(1,855)	10.89%	21,116	42,299	21,183	50%	29%	62,000	72,513	10,513	85.50%	10,651	198%
Programs	2,323	7,667	5,344	2.53%	28,272	53,667	25,395	53%	31%	85,000	92,000	7,000	92.39%	38,280	74%
Electric	18,146	25,385	7,239	5.96%	100,237	177,694	77,457	56%	33%	275,000	304,618	29,618	90.28%	102,167	98%
Water and sewer	9,398	3,165	(6,233)	24.75%	23,020	22,154	(866)	104%	61%	50,000	37,979	(12,021)	131.65%	25,116	92%
Natural gas	1,011	4,840	3,829	1.74%	37,369	33,883	(3,486)	110%	64%	70,000	58,086	(11,914)	120.51%	23,735	157%
Phones	28,505	27,138	(1,367)	8.75%	213,548	189,966	(23,582)	112%	66%	325,656	325,656	-	100.00%	195,500	109%
Disposal services	3,443	2,874	(569)	9.99%	28,521	20,114	(8,407)	142%	83%	45,000	34,481	(10,519)	130.51%	18,122	157%
Professional contracts	94,951	99,778	4,827	7.93%	750,205	698,444	(51,761)	107%	63%	1,197,333	1,197,333	-	100.00%	698,558	107%
Gas, motor oil, lubricants	4,488	1,417	(3,071)	26.40%	4,488	9,917	5,429	45%	26%	17,000	17,000	-	100.00%	2,566	175%
Repair and maintenance - building	67,212	29,167	(38,045)	19.20%	204,778	204,167	(611)	100%	59%	350,000	350,000	-	100.00%	24,038	852%
Repair and maintenance - vehicles	(1,944)	1,917	3,861	-8.45%	3,582	13,417	9,835	27%	16%	23,000	23,000	-	100.00%	5,165	69%
Repair and maintenance - office equip	12,004	12,350	346	8.10%	85,846	86,450	604	99%	58%	148,200	148,200	-	100.00%	54,635	157%
Repair and maintenance - computer	10,989	38,698	27,709	2.37%	185,576	270,885	85,309	69%	40%	464,375	464,375	-	100.00%	127,338	146%
Repair and maintenance - on-line computer	1,152	11,708	10,556	0.82%	122,863	81,956	(40,907)	150%	87%	140,496	140,496	-	100.00%	106,898	115%
Repair and maintenance - other equipment	-	1,667	1,667	0.00%	5,202	11,667	6,465	45%	26%	17,500	20,000	2,500	87.50%	28,843	18%
Tuition reimbursement	-	2,750	2,750	0.00%	10,383	19,250	8,867	54%	31%	33,000	33,000	-	100.00%	12,541	83%
Travel & mileage	2,602	3,595	993	6.03%	8,171	25,163	16,992	32%	19%	40,000	43,137	3,137	92.73%	12,562	65%
In-house training	19	1,317	1,298	0.12%	995	9,217	8,222	11%	6%	15,000	15,800	800	94.94%	17,418	6%
Meetings	368	599	231	5.12%	693	4,195	3,502	17%	10%	6,500	7,192	692	90.38%	1,566	44%
Out-of-house training & conferences	12,864	3,650	(9,214)	29.37%	16,880	25,550	8,670	66%	39%	40,000	43,800	3,800	91.32%	29,543	57%
Treasurer's fee	2,353	3,500	1,147	0.34%	656,904	695,800	38,896	94%	94%	700,000	700,000	-	100.00%	530,409	124%

Books	43,094	43,967	873	8.17%	282,167	307,767	25,600	92%	53%	527,600	527,600	-	100.00%	269,594	105%
Newspapers/Periodicals	20,875	4,583	(16,292)	37.95%	32,788	32,083	(705)	102%	60%	55,000	55,000	-	100.00%	37,038	89%
Ebooks	5,644	11,496	5,852	4.09%	48,315	80,471	32,156	60%	35%	137,950	137,950	-	100.00%	75,217	64%
Compact discs	1,866	3,233	1,367	4.81%	13,609	22,633	9,024	60%	35%	38,800	38,800	-	100.00%	10,265	133%
Software	7,494	23,369	15,875	2.67%	201,981	163,583	(38,398)	123%	72%	280,428	280,428	-	100.00%	197,017	103%
DVD/BluRay	3,054	12,242	9,188	2.08%	23,262	85,692	62,430	27%	16%	146,900	146,900	-	100.00%	49,391	47%
Other expense	-	312	312	0.00%	12,985	2,187	(10,798)	594%	346%	13,000	3,750	(9,250)	346.67%	698	1860%
Electronic resources	39,256	36,458	(2,798)	8.97%	347,250	255,208	(92,042)	136%	79%	437,500	437,500	-	100.00%	351,243	99%
Platform Fees	-	1,575	1,575	0.00%	124	11,025	10,901	1%	1%	18,900	18,900	-	0.00%	11,718	1%
Insurance	-	-	-	0.00%	101,133	99,065	(2,068)	102%	102%	135,000	99,065	(35,935)	136.27%	84,339	120%
Equipment Rentals	-	83	83	0.00%	-	583	583	0%	0%	1,000	1,000	-	100.00%	-	0%
Lease/rental expense	-	-	-	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!	-	-	-	-	-	#DIV/0!
Total operating expenditures	1,625,180	1,544,152	(81,028)	8.39%	9,957,324	11,662,829	1,705,505	85%	51%	18,572,589	19,370,297	797,708	95.88%	9,558,129	
Capital outlay															
Equipment/furniture >\$5k	-	-	-	#DIV/0!	16,797	-	(16,797)	#DIV/0!	#DIV/0!	16,797	-	(16,797)	#DIV/0!	69,722	
New computers & other technology	347	15,750	15,403	0.18%	14,680	110,250	95,570	13%	8%	189,000	189,000	-	100.00%	30,076	
Capital improvements	345,081	602,173	-		1,330,919	4,215,208	2,884,289	32%	18%	13,626,071	7,226,071	(6,400,000)	188.57%	6,354,899	
Opening Day Collection	-	6,250	-		-	43,750	43,750	0%	0%	75,000	75,000	-	100.00%	-	
Total capital outlay	345,428	624,173	15,403	4.61%	1,362,396	4,369,208	3,006,812	31%	18%	13,906,868	7,490,071	(6,416,797)	185.67%	6,454,697	
Transfers out															
Debt service lease 2006 & 2010	-	-	-		-	-	-			-	-	-		-	
Total transfers out	-	-	-		-	-	-			-	-	-		-	
Tax distribution															
Tax distribution to member libraries	15,802	51,441	35,639	0.15%	10,186,337	10,226,537	40,200	100%	99%	10,288,265	10,288,265	-	100.00%	7,662,564	
Total tax distribution to member libraries	15,802	51,441	35,639	0.15%	10,186,337	10,226,537	40,200	100%	99%	10,288,265	10,288,265	-	100.00%	7,662,564	
Total expenditures	1,986,410	2,219,766	(29,986)	5.35%	21,506,057	26,258,574	4,752,517	82%	58%	42,767,722	37,148,633	(5,619,089)	115.13%	23,675,390	
EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES	(1,423,363)	(1,832,793)	146,088		23,944,716	17,842,728	6,101,988			3,317,062	8,068,737	(4,751,675)		13,659,268	
FUND BALANCE															
Beginning Fund Balance	86,413,450				61,045,371					61,045,371	58,644,490			49,289,430	
Ending Fund Balance	84,990,087				84,990,087					64,362,433	66,713,227			62,948,698	