

**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 December 31, 2021
100.0%

prepared January 16, 2022

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 YTD	2021 / 2020 Actual
REVENUES															
General property taxes	4,455	-	4,455	0.01%	44,301,611	43,094,586	1,207,025	103%	103%	44,301,611	43,094,586	1,207,025	102.80%	44,354,939	100%
Specific ownership taxes	183,254	150,000	33,254	10.18%	2,211,114	1,800,000	411,114	123%	123%	2,211,114	1,800,000	411,114	122.84%	2,175,372	102%
Earnings on investments	(7,773)	15,833	(23,606)	-4.09%	34,120	190,000	(155,880)	18%	18%	34,120	190,000	(155,880)	17.96%	588,212	6%
Fines and fees	1,651	5,000	(3,349)	2.75%	26,280	60,000	(33,720)	44%	44%	26,280	60,000	(33,720)	43.80%	23,859	110%
Grant revenue	-	-	-	0.00%	64,784	64,784	-	100%	100%	64,784	64,784	-	100.00%	207,579	31%
Other income	45,026	667	44,359	562.83%	208,127	8,000	200,127	2602%	2602%	208,127	8,000	200,127	2601.59%	98,871	211%
Total revenues	226,613	171,500	55,113	0.50%	46,846,036	45,217,370	1,628,666	104%	104%	46,846,036	45,217,370	1,628,666	103.60%	47,448,832	
EXPENDITURES															
Salaries and wages	1,117,816	784,402	(333,414)	11.88%	8,241,697	9,412,825	1,171,128	88%	88%	8,241,697	9,412,825	1,171,128	87.56%	8,101,739	102%
Employee benefits	128,538	162,529	33,991	8.20%	1,112,786	1,567,236	454,450	71%	71%	1,112,786	1,567,236	454,450	71.00%	1,114,956	100%
Medical (Health, Dental, Vision) Insurance	22,904	127,699	104,795	1.20%	1,407,306	1,915,510	508,204	73%	73%	1,407,306	1,915,510	508,204	73.47%	1,407,095	100%
Workers' compensation	-	-	-	0.00%	69,505	83,400	13,895	83%	83%	69,505	83,400	13,895	83.34%	54,698	127%
Bank service charges	107	170	63	5.25%	1,274	2,040	766	62%	62%	1,274	2,040	766	62.45%	1,193	107%
Minor equipment/furniture <\$5k	12,340	4,152	(8,188)	24.77%	41,048	49,820	8,772	82%	82%	41,048	49,820	8,772	82.39%	38,109	108%
Janitorial supplies	8,406	4,500	(3,906)	15.57%	41,495	54,000	12,505	77%	77%	41,495	54,000	12,505	76.84%	61,705	67%
Operating supplies	23,860	12,606	(11,254)	15.77%	97,036	151,278	54,242	64%	64%	97,036	151,278	54,242	64.14%	91,547	106%
Bib processing supplies	23,696	15,053	(8,643)	13.12%	116,755	180,635	63,880	65%	65%	116,755	180,635	63,880	64.66%	127,437	92%
Postage	3,285	2,922	(363)	9.37%	22,851	35,063	12,212	65%	65%	22,851	35,063	12,212	65.17%	20,460	112%
Printing	1,233	1,917	684	5.36%	24,233	23,000	(1,233)	105%	105%	24,233	23,000	(1,233)	105.36%	4,462	543%
Memberships	548	1,661	1,113	2.75%	17,669	19,931	2,262	89%	89%	17,669	19,931	2,262	88.65%	17,686	100%
Public relations	3,692	6,043	2,351	5.09%	46,048	72,513	26,465	64%	64%	46,048	72,513	26,465	63.50%	51,456	89%
Programs	4,144	7,667	3,523	4.50%	49,593	92,000	42,407	54%	54%	49,593	92,000	42,407	53.47%	49,749	100%
Electric	25,870	25,385	(485)	8.49%	230,742	304,618	73,876	76%	76%	230,742	304,618	73,876	75.75%	212,123	109%
Water and sewer	11,197	3,165	(8,032)	29.48%	71,774	37,979	(33,795)	189%	189%	71,774	37,979	(33,795)	188.98%	44,064	163%
Natural gas	15,222	4,841	(10,381)	26.21%	58,442	58,086	(356)	101%	101%	58,442	58,086	(356)	100.61%	38,357	152%
Phones	32,520	27,138	(5,382)	9.99%	269,062	325,656	56,594	83%	83%	269,062	325,656	56,594	82.62%	262,020	103%
Disposal services	4,181	2,873	(1,308)	12.13%	47,963	34,481	(13,482)	139%	139%	47,963	34,481	(13,482)	139.10%	35,091	137%
Professional contracts	151,184	99,778	(51,406)	12.63%	1,250,620	1,197,333	(53,287)	104%	104%	1,250,620	1,197,333	(53,287)	104.45%	1,101,053	114%
Gas, motor oil, lubricants	594	1,417	823	3.49%	8,089	17,000	8,911	48%	48%	8,089	17,000	8,911	47.58%	4,519	179%
Repair and maintenance - building	36,817	29,167	(7,650)	10.52%	380,974	350,000	(30,974)	109%	109%	380,974	350,000	(30,974)	108.85%	231,174	165%
Repair and maintenance - vehicles	1,637	1,917	280	7.12%	15,969	23,000	7,031	69%	69%	15,969	23,000	7,031	69.43%	11,145	143%
Repair and maintenance - office equip	26,053	12,350	(13,703)	17.58%	160,868	148,200	(12,668)	109%	109%	160,868	148,200	(12,668)	108.55%	104,755	154%
Repair and maintenance - computer	107,134	38,698	(68,436)	23.07%	308,311	464,375	156,064	66%	66%	308,311	464,375	156,064	66.39%	223,036	138%
Repair and maintenance - on-line computer	-	11,708	11,708	0.00%	137,773	140,496	2,723	98%	98%	137,773	140,496	2,723	98.06%	122,271	113%
Repair and maintenance - other equipment	11,462	1,667	(9,795)	57.31%	27,796	20,000	(7,796)	139%	139%	27,796	20,000	(7,796)	138.98%	46,323	60%
Tuition reimbursement	1,422	2,750	1,328	4.31%	9,832	33,000	23,168	30%	30%	9,832	33,000	23,168	29.79%	46,872	21%
Travel & mileage	4,909	3,595	(1,314)	11.38%	17,647	43,137	25,490	41%	41%	17,647	43,137	25,490	40.91%	21,044	84%
In-house training	553	1,317	764	3.50%	(3,261)	15,800	19,061	-21%	-21%	(3,261)	15,800	19,061	-20.64%	18,525	-18%
Meetings	1,367	599	(768)	19.01%	3,217	7,192	3,975	45%	45%	3,217	7,192	3,975	44.73%	1,704	189%
Out-of-house training & conferences	(7,391)	3,650	11,041	-16.87%	18,260	43,800	25,540	42%	42%	18,260	43,800	25,540	41.69%	30,047	61%
Treasurer's fee	65	-	(65)	0.01%	660,418	700,000	39,582	94%	94%	660,418	700,000	39,582	94.35%	662,389	100%
Books	77,655	43,967	(33,688)	14.72%	551,338	527,600	(23,738)	104%	104%	551,338	527,600	(23,738)	104.50%	568,995	97%
Newspapers/Periodicals	168	4,583	4,415	0.31%	33,722	55,000	21,278	61%	61%	33,722	55,000	21,278	61.31%	37,232	91%
Ebooks	12,018	11,496	(522)	8.71%	99,744	137,950	38,206	72%	72%	99,744	137,950	38,206	72.30%	126,376	79%
Compact discs	6,802	3,233	(3,569)	17.53%	34,108	38,800	4,692	88%	88%	34,108	38,800	4,692	87.91%	19,918	171%
Software	4,522	23,369	18,847	1.61%	216,668	280,428	63,760	77%	77%	216,668	280,428	63,760	77.26%	316,423	68%
DVD/BluRay	15,291	12,242	(3,049)	10.41%	62,228	146,900	84,672	42%	42%	62,228	146,900	84,672	42.36%	77,334	80%
Other expense	7	313	306	0.19%	16,517	3,750	(12,767)	440%	440%	16,517	3,750	(12,767)	440.45%	712	2320%
Electronic resources	16,509	36,458	19,949	3.77%	416,642	437,500	20,858	95%	95%	416,642	437,500	20,858	95.23%	504,618	83%
Platform Fees	1,000	1,575	575	0.00%	1,124	18,900	17,776	6%	6%	1,124	18,900	17,776	0.00%	23,718	5%
Insurance	-	-	-	0.00%	135,323	133,265	(2,058)	102%	102%	135,323	133,265	(2,058)	101.54%	50,190	270%
Equipment Rentals	-	83	83	0.00%	1,000	1,000	-	0%	0%	0	1,000	1,000	0.00%	-	0%
Lease/rental expense	-	-	-	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!	-	-	-	-	-	#DIV/0!
Total operating expenditures	1,909,337	1,540,655	(368,682)	9.84%	16,531,206	19,404,497	2,873,291	85%	85%	16,531,206	19,404,497	2,873,291	85.19%	16,084,320	
Capital outlay															
Equipment/furniture >\$5k	-	-	-	#DIV/0!	17,252	-	(17,252)	#DIV/0!	#DIV/0!	17,252	-	(17,252)	#DIV/0!	191,875	
New computers & other technology	9,292	15,750	6,458	4.92%	44,311	189,000	144,689	23%	23%	44,311	189,000	144,689	23.44%	41,082	
Capital improvements	798,970	2,602,172	1,803,202	5.86%	3,893,774	13,626,071	9,732,297	29%	29%	3,893,774	13,626,071	9,732,297	28.58%	9,581,393	
Opening Day Collection	423	6,250	5,827	0.56%	19,155	75,000	55,845	26%	26%	19,155	75,000	55,845	26.00%	-	

Total capital outlay	808,685	2,624,172	1,815,487	5.82%	3,974,492	13,890,071	9,915,579	29%	29%	3,974,492	13,890,071	9,859,734	28.61%	9,814,350
Transfers out														
Debt service lease 2006 & 2010	-	-	-											-
Total transfers out	-	-	-											-
Tax distribution														
Tax distribution to member libraries	34,949	-	(34,949)	0.34%	10,265,026	10,288,265	23,239	100%	100%	10,265,026	10,288,265	23,239	99.77%	9,794,221
Total tax distribution to member libraries	34,949	-	(34,949)	0.34%	10,265,026	10,288,265	23,239	100%	100%	10,265,026	10,288,265	23,239	99.77%	9,794,221
Total expenditures	2,752,971	4,164,827	1,411,856	6.32%	30,770,724	43,582,833	12,812,109	71%	71%	30,770,724	43,582,833	12,756,264	70.60%	35,692,891
EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES	(2,526,358)	(3,993,327)	1,466,969		16,075,312	1,634,537	14,440,775			16,075,312	1,634,537	14,440,775		11,755,941
FUND BALANCE														
Beginning Fund Balance	79,647,041				61,045,371					61,045,371	58,644,490			49,289,430
Ending Fund Balance	77,120,683				77,120,683					77,120,683	60,279,027			61,045,371