

**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, 2022  
41.7%  
prepared June 14, 2022**

Note: Conditional formatting in the % of YTD, % of Actual, and 2022 / 2021 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	2021 May YTD	2022 / 2021 Actual
<b>REVENUES</b>															
General property taxes	5,005,731	5,853,512	(847,781)	14.71%	29,398,414	31,615,770	(2,217,356)	93%	86%	34,032,044	34,032,044	-	100.00%	37,463,942	78%
Specific ownership taxes	164,314	100,000	64,314	13.69%	844,060	500,000	344,060	169%	70%	1,200,000	1,200,000	-	100.00%	902,423	94%
Earnings on investments	64,962	6,666	58,296	81.20%	37,610	33,333	4,277	113%	47%	40,000	80,000	(40,000)	50.00%	23,270	162%
Fines and fees	2,183	2,084	99	8.73%	10,960	10,417	543	105%	44%	25,000	25,000	-	100.00%	9,798	112%
Grant revenue	1,075	-	1,075	0.67%	199,612	160,256	39,356	125%	125%	240,000	160,256	79,744	149.76%	64,784	308%
Other income	1,059	666	393	13.24%	10,178	3,333	6,845	305%	127%	12,000	8,000	4,000	150.00%	36,723	28%
<b>Total revenues</b>	<b>5,239,324</b>	<b>5,962,928</b>	<b>(723,604)</b>	<b>14.76%</b>	<b>30,500,834</b>	<b>32,323,109</b>	<b>(1,822,275)</b>	<b>94%</b>	<b>86%</b>	<b>35,549,044</b>	<b>35,505,300</b>	<b>43,744</b>	<b>100.12%</b>	<b>38,500,940</b>	
<b>EXPENDITURES</b>															
Salaries and wages	667,347	784,402	117,055	7.09%	3,210,105	3,922,010	711,905	82%	34%	9,200,000	9,412,825	212,825	97.74%	3,014,532	106%
Employee benefits	69,975	127,702	57,727	4.46%	436,406	638,503	202,097	68%	28%	1,350,000	1,567,236	217,236	86.14%	431,127	101%
Medical (Health, Dental, Vision) Insurance	123,646	162,528	38,882	6.45%	723,758	812,640	88,882	89%	38%	1,900,000	1,915,510	15,510	99.19%	580,925	125%
Workers' compensation	-	-	-	0.00%	73,201	80,000	6,799	92%	83%	85,000	85,000	-	100.00%	69,271	106%
Bank service charges	85	165	80	4.29%	484	825	341	59%	24%	1,980	1,980	-	100.00%	476	102%
Minor equipment/furniture <\$5k	331	5,875	5,544	0.47%	4,519	29,375	24,856	15%	6%	70,500	70,500	-	100.00%	14,661	31%
Janitorial supplies	1,317	4,500	3,183	2.44%	18,119	22,500	4,381	81%	34%	54,000	54,000	-	100.00%	11,183	162%
Operating supplies	9,470	11,465	1,995	6.88%	38,718	57,324	18,606	68%	28%	137,578	137,578	-	100.00%	24,000	161%
Bib processing supplies	4,327	16,887	12,560	2.14%	35,047	84,432	49,385	42%	17%	202,636	202,636	-	100.00%	34,061	103%
Postage	1,635	3,070	1,435	4.44%	7,947	15,351	7,404	52%	22%	36,844	36,844	-	100.00%	8,110	98%
Printing (94)	-	1,609	1,703	-0.49%	14,398	8,042	(6,356)	179%	75%	19,300	19,300	-	100.00%	12,850	112%
Memberships	5,168	1,955	(3,213)	22.03%	9,446	9,775	329	97%	40%	23,461	23,461	-	100.00%	4,930	192%
Public relations	3,489	4,211	722	6.90%	18,028	21,058	3,030	86%	36%	50,540	50,540	-	100.00%	12,204	148%
Programs	9,955	7,206	(2,749)	11.51%	36,380	36,033	(347)	101%	42%	86,480	86,480	-	100.00%	23,065	158%
Electric	15,254	25,380	10,126	5.01%	83,020	126,902	43,882	65%	27%	304,565	304,565	-	100.00%	67,454	123%
Water and sewer	3,185	4,675	1,490	5.68%	9,956	23,376	13,420	43%	18%	56,102	56,102	-	100.00%	9,478	105%
Natural gas	2,682	4,977	2,295	4.49%	43,074	24,887	(18,187)	173%	72%	80,000	59,729	(20,271)	133.94%	36,804	117%
Phones	26,107	27,411	1,304	7.94%	130,422	137,052	6,630	95%	40%	328,924	328,924	-	100.00%	146,858	89%
Disposal services	3,829	3,928	99	8.12%	26,521	19,641	(6,880)	135%	56%	55,000	47,139	(7,861)	116.68%	19,381	137%
Professional contracts	153,439	103,427	(50,012)	12.36%	603,440	517,135	(86,305)	117%	49%	1,241,125	1,241,125	-	100.00%	551,529	109%
Gas, motor oil, lubricants	1,055	1,625	570	5.41%	3,873	8,125	4,252	48%	20%	19,500	19,500	-	100.00%	-	#DIV/0!
Repair and maintenance - building	22,480	23,000	520	8.14%	99,473	115,000	15,527	86%	36%	276,000	276,000	-	100.00%	92,733	107%
Repair and maintenance - vehicles	769	1,500	731	4.27%	3,733	7,500	3,767	50%	21%	18,000	18,000	-	100.00%	4,871	77%
Repair and maintenance - office equip	11,440	15,225	3,785	6.26%	43,047	76,125	33,078	57%	24%	182,700	182,700	-	100.00%	60,588	71%
Repair and maintenance - computer	12,532	78,802	66,270	1.33%	315,799	394,010	78,211	80%	33%	945,625	945,625	-	100.00%	173,062	182%
Repair and maintenance - on-line computer	-	12,958	12,958	0.00%	104,062	64,790	(39,272)	161%	67%	155,496	155,496	-	100.00%	121,711	85%
Repair and maintenance - other equipment	-	1,250	1,250	0.00%	1,467	6,250	4,783	23%	10%	15,000	15,000	-	100.00%	1,021	144%
Tuition reimbursement	-	2,166	2,166	0.00%	-	10,833	10,833	0%	0%	26,000	26,000	-	100.00%	3,210	0%
Travel & mileage	3,213	3,683	470	7.27%	7,279	18,413	11,134	40%	16%	44,192	44,192	-	100.00%	4,044	180%
In-house training	391	2,184	1,793	1.49%	1,233	10,917	9,684	11%	5%	26,200	26,200	-	100.00%	-	#DIV/0!
Meetings	616	647	31	7.93%	1,240	3,237	1,997	38%	16%	7,770	7,770	-	100.00%	245	506%
Out-of-house training & conferences	1,083	3,400	2,317	2.65%	12,068	17,000	4,932	71%	30%	40,800	40,800	-	100.00%	3,091	390%
Treasurer's fee	74,554	94,600	20,046	13.56%	440,111	510,950	70,839	86%	80%	550,000	550,000	-	100.00%	561,284	78%
Books	62,555	48,084	(14,471)	10.84%	178,313	240,417	62,104	74%	31%	577,000	577,000	-	100.00%	191,297	93%
Newspapers/Periodicals	-	5,084	5,084	0.00%	4,289	25,417	21,128	17%	7%	61,000	61,000	-	100.00%	11,571	37%
Ebooks	16,332	11,416	(4,916)	11.92%	49,607	57,083	7,476	87%	36%	137,000	137,000	-	100.00%	40,227	123%
Compact discs	3,532	3,234	(298)	9.10%	9,590	16,167	6,577	59%	25%	38,800	38,800	-	100.00%	9,738	98%
Software	33,372	25,864	(7,508)	10.75%	186,903	129,323	(57,580)	145%	60%	310,376	310,376	-	100.00%	185,374	101%
DVD/BluRay	8,318	13,909	5,591	4.98%	19,546	69,542	49,996	28%	12%	166,900	166,900	-	100.00%	15,021	130%
Other expense	-	471	471	0.00%	35	2,354	2,319	1%	1%	5,650	5,650	-	100.00%	12,985	0%
Electronic resources	16,004	38,666	22,662	3.45%	251,417	193,333	(58,084)	130%	54%	500,000	464,000	(36,000)	107.76%	239,209	105%
Platform Fees	600	1,325	725	0.00%	11,600	6,625	(4,975)	175%	73%	15,900	15,900	-	0.00%	-	#DIV/0!
Insurance	-	-	-	0.00%	107,813	125,000	17,187	86%	86%	125,000	125,000	-	100.00%	101,133	107%
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!
<b>Total operating expenditures</b>	<b>1,369,993</b>	<b>1,690,550</b>	<b>320,557</b>	<b>6.88%</b>	<b>7,375,487</b>	<b>8,695,689</b>	<b>1,320,202</b>	<b>85%</b>	<b>37%</b>	<b>19,529,944</b>	<b>19,911,383</b>	<b>381,439</b>	<b>98.08%</b>	<b>6,905,314</b>	
<b>Capital outlay</b>															
Equipment/furniture >\$5k	-	10,000	10,000	0.00%	-	50,000	50,000	0%	0%	120,000	120,000	-	100.00%	16,797	0%
New computers & other technology	-	2,500	2,500	0.00%	3,645	12,500	8,855	29%	12%	30,000	30,000	-	100.00%	14,333	25%
Capital improvements	2,781,000	2,588,418	(192,582)	8.95%	8,784,053	12,942,093	4,158,040	68%	28%	31,061,024	31,061,024	-	100.00%	757,072	1160%
Opening Day Collection	12	83,334	83,322	0.00%	59	416,667	416,608	0%	0%	1,000,000	1,000,000	-	100.00%	-	#DIV/0!

<b>Total capital outlay</b>	2,781,012	2,684,252	(96,760)	8.63%	8,787,757	13,421,260	4,633,503	65%	27%	32,211,024	32,211,024	-	100.00%	788,202
<b>Transfers out</b>														
Debt service lease 2006 & 2010	-	-	-											-
<b>Total transfers out</b>	-	-	-											-
<b>Tax distribution</b>														
Tax distribution to member libraries	1,088,213	1,280,449	192,236	14.62%	6,559,801	6,915,911	356,110	95%	88%	7,444,469	7,444,469	-	100.00%	8,783,191
<b>Total tax distribution to member libraries</b>	1,088,213	1,280,449	192,236	14.62%	6,559,801	6,915,911	356,110	95%	88%	7,444,469	7,444,469	-	100.00%	8,783,191
<b>Total expenditures</b>	5,239,218	5,655,251	416,033	8.80%	22,723,045	29,032,860	6,309,815	78%	38%	59,185,437	59,566,876	381,439	99.36%	16,476,707
EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES	106	307,677	(307,571)		7,777,789	3,290,249	4,487,540			(23,636,393)	(24,061,576)	425,183		22,024,233
FUND BALANCE														
Beginning Fund Balance	84,788,946				77,011,263					77,011,263	70,698,742	6,312,521		61,045,371
Ending Fund Balance	84,789,052				84,789,052					53,374,870	46,637,166	6,737,704		83,069,604