

**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 September 30, 2021
75.0%
prepared October 14, 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 September YTD	2021 / 2020 Actual
REVENUES															
General property taxes	53,085	43,095	9,990	0.12%	44,198,746	43,051,491	1,147,255	103%	103%	44,200,000	43,094,586	1,105,414	102.57%	44,214,938	100%
Specific ownership taxes	200,991	150,000	50,991	11.17%	1,668,707	1,350,000	318,707	124%	93%	1,800,000	1,800,000	-	100.00%	1,616,873	103%
Earnings on investments	2,741	15,833	(13,092)	1.44%	36,700	142,500	(105,800)	26%	19%	60,000	190,000	(130,000)	31.58%	498,783	7%
Fines and fees	2,448	5,000	(2,552)	4.08%	19,686	45,000	(25,314)	44%	33%	20,000	60,000	(40,000)	33.33%	19,740	100%
Grant revenue	-	-	-	0.00%	64,784	64,784	-	100%	100%	64,784	64,784	-	100.00%	72,519	89%
Other income	48,647	667	47,980	608.09%	117,160	6,000	111,160	1953%	1465%	120,000	8,000	112,000	1500.00%	96,155	122%
Total revenues	307,912	214,595	93,317	0.68%	46,105,783	44,659,775	1,446,008	103%	102%	46,264,784	45,217,370	1,047,414	102.32%	46,519,008	99%
EXPENDITURES															
Salaries and wages	633,380	784,403	151,023	6.73%	5,848,654	7,059,619	1,210,965	83%	62%	8,500,000	9,412,825	912,825	90.30%	5,834,089	100%
Employee benefits	85,555	127,701	42,146	5.46%	817,723	1,149,304	331,581	71%	52%	1,300,000	1,567,236	267,236	82.95%	825,332	99%
Medical (Health, Dental, Vision) Insurance	105,904	162,528	56,624	5.53%	1,141,136	1,462,754	321,618	78%	60%	1,750,000	1,915,510	165,510	91.36%	1,059,096	108%
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	112	170	58	5.49%	958	1,530	572	63%	47%	1,500	2,040	540	73.53%	906	106%
Minor equipment/furniture <\$5k	993	4,152	3,159	1.99%	23,653	37,365	13,712	63%	47%	49,820	49,820	-	100.00%	25,845	92%
Janitorial supplies	3,440	4,500	1,060	6.37%	23,076	40,500	17,424	57%	43%	45,000	54,000	9,000	83.33%	46,908	49%
Operating supplies	6,670	12,606	5,936	4.41%	53,357	113,458	60,101	47%	35%	110,000	151,278	41,278	72.71%	64,205	83%
Bib processing supplies	13,521	15,053	1,532	7.49%	72,258	135,476	63,218	53%	40%	140,000	180,635	40,635	77.50%	72,838	99%
Postage	1,741	2,922	1,181	4.97%	16,180	26,297	10,117	62%	46%	30,000	35,063	5,063	85.56%	15,579	104%
Printing	3,703	1,917	(1,786)	16.10%	22,321	17,250	(5,071)	129%	97%	27,000	23,000	(4,000)	117.39%	2,131	1047%
Memberships	775	1,661	886	3.89%	16,062	14,948	(1,114)	107%	81%	19,931	19,931	-	100.00%	15,610	103%
Public relations	9,164	6,043	(3,121)	12.64%	35,109	54,385	19,276	65%	48%	55,000	72,513	17,513	75.85%	13,290	264%
Programs	4,636	7,667	3,031	5.04%	38,725	69,000	30,275	56%	42%	75,000	92,000	17,000	81.52%	39,224	99%
Electric	23,219	25,384	2,165	7.62%	158,835	228,463	69,628	70%	52%	240,000	304,618	64,618	78.79%	145,500	109%
Water and sewer	10,653	3,165	(7,488)	28.05%	45,344	28,484	(16,860)	159%	119%	60,000	37,979	(22,021)	157.98%	33,689	135%
Natural gas	582	4,840	4,258	1.00%	38,527	43,564	5,037	88%	66%	60,000	58,086	(1,914)	103.90%	24,550	157%
Phones	28,293	27,138	(1,155)	8.69%	270,775	244,242	(26,533)	111%	83%	325,656	325,656	-	100.00%	165,067	164%
Disposal services	3,681	2,874	(807)	10.68%	35,702	25,861	(9,841)	138%	104%	45,000	34,481	(10,519)	130.51%	23,859	150%
Professional contracts	91,003	99,778	8,775	7.60%	930,640	898,000	(32,640)	104%	78%	1,197,333	1,197,333	-	100.00%	861,600	108%
Gas, motor oil, lubricants	714	1,417	703	4.20%	5,202	12,750	7,548	41%	31%	12,000	17,000	5,000	70.59%	4,161	125%
Repair and maintenance - building	45,632	29,167	(16,465)	13.04%	289,274	262,500	(26,774)	110%	83%	350,000	350,000	-	100.00%	41,735	693%
Repair and maintenance - vehicles	2,455	1,917	(538)	10.67%	7,200	17,250	10,050	42%	31%	18,000	23,000	5,000	78.26%	6,228	116%
Repair and maintenance - office equip	832	12,350	11,518	0.56%	98,736	111,150	12,414	89%	67%	140,000	148,200	8,200	94.47%	64,972	152%
Repair and maintenance - computer	5,338	38,698	33,360	1.15%	192,283	348,281	155,998	55%	41%	464,375	464,375	-	100.00%	174,021	110%
Repair and maintenance - on-line computer	1,316	11,708	10,392	0.94%	125,461	105,372	(20,089)	119%	89%	140,496	140,496	-	100.00%	117,601	107%
Repair and maintenance - other equipment	-	1,667	1,667	0.00%	5,976	15,000	9,024	40%	30%	15,000	20,000	5,000	75.00%	30,262	20%
Tuition reimbursement	(5,481)	2,750	8,231	-16.61%	7,318	24,750	17,432	30%	22%	33,000	33,000	-	100.00%	22,568	32%
Travel & mileage	575	3,595	3,020	1.33%	10,042	32,353	22,311	31%	23%	40,000	43,137	3,137	92.73%	14,696	68%
In-house training	(8,236)	1,317	9,553	-52.13%	(6,941)	11,850	18,791	-59%	-44%	10,000	15,800	5,800	63.29%	17,940	-39%
Meetings	73	599	526	1.02%	866	5,394	4,528	16%	12%	5,000	7,192	2,192	69.52%	1,670	52%
Out-of-house training & conferences	3,785	3,650	(135)	8.64%	21,493	32,850	11,357	65%	49%	40,000	43,800	3,800	91.32%	27,921	77%
Treasurer's fee	797	700	(97)	0.11%	658,871	699,300	40,429	94%	94%	700,000	700,000	-	100.00%	660,553	100%
Books	48,038	43,667	(4,371)	9.11%	368,346	395,700	27,354	93%	70%	525,000	527,600	2,600	99.51%	346,538	106%
Newspapers/Periodicals	566	4,583	4,017	1.03%	33,554	41,250	7,696	81%	61%	50,000	55,000	5,000	90.91%	37,038	91%
Ebooks	8,642	11,495	2,853	6.26%	63,816	103,462	39,646	62%	46%	130,000	137,950	7,950	94.24%	91,374	70%
Compact discs	1,981	3,233	1,252	5.11%	17,914	29,100	11,186	62%	46%	35,000	38,800	3,800	90.21%	13,219	136%
Software	30,817	23,369	(7,448)	10.99%	234,608	210,321	(24,287)	112%	84%	280,428	280,428	-	100.00%	223,789	105%
DVD/BluRay	3,976	12,242	8,266	2.71%	31,940	110,175	78,235	29%	22%	146,900	146,900	-	100.00%	60,507	53%
Other expense	3,500	312	(3,188)	93.33%	16,485	2,812	(13,673)	586%	440%	18,000	3,750	(14,250)	480.00%	698	2362%
Electronic resources	14,272	36,458	22,186	3.26%	363,164	328,125	(35,039)	111%	83%	430,000	437,500	7,500	98.29%	448,416	81%
Platform Fees	-	1,575	1,575	0.00%	124	14,175	14,051	1%	1%	18,900	18,900	-	0.00%	11,718	1%
Insurance	-	-	-	0.00%	101,133	99,065	(2,068)	102%	76%	135,000	133,265	(1,735)	101.30%	84,148	120%
Equipment Rentals	-	83	83	0.00%	-	750	750	0%	0%	1,000	1,000	-	100.00%	-	0%
Lease/rental expense	-	-	-	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!	-	-	-	-	-	#DIV/0!
Total operating expenditures	1,186,617	1,541,354	354,737	6.12%	12,305,171	14,747,635	2,442,464	83%	63%	17,844,339	19,404,497	1,560,158	91.96%	11,824,291	
Capital outlay															
Equipment/furniture >\$5k	455	-	(455)	#DIV/0!	17,252	-	(17,252)	#DIV/0!	#DIV/0!	18,000	-	(18,000)	#DIV/0!	191,875	9%
New computers & other technology	8,524	15,750	7,226	4.51%	24,647	141,750	117,103	17%	13%	189,000	189,000	-	100.00%	31,241	79%
Capital improvements	545,560	602,172	56,612	4.00%	2,074,640	5,419,553	3,344,913	38%	15%	13,626,071	13,626,071	-	100.00%	8,073,483	26%

Opening Day Collection	14,552	6,250	(8,302)	19.40%	14,552	56,250	41,698	26%	19%	75,000	75,000	-	100.00%		
Total capital outlay	569,091	624,172	55,081	4.10%	2,131,091	5,617,553	3,486,462	38%	15%	13,908,071	13,890,071	(18,000)	100.13%	8,296,599	26%
Transfers out															
Debt service lease 2006 & 2010	-	-	-											-	
Total transfers out	-	-	-		-	-	-			-	-	-		-	
Tax distribution															
Tax distribution to member libraries	10,370	10,287	(83)	0.10%	10,196,707	10,277,978	81,271	99%	99%	10,288,265	10,288,265	-	100.00%	9,566,383	107%
Total tax distribution to member libraries	10,370	10,287	(83)	0.10%	10,196,707	10,277,978	81,271	99%	99%	10,288,265	10,288,265	-	100.00%	9,566,383	
Total expenditures	1,766,078	2,175,813	409,735	4.05%	24,632,969	30,643,166	6,010,197	80%	57%	42,040,675	43,582,833	1,542,158	96.46%	29,687,273	83%
EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES	(1,458,166)	(1,961,218)	503,052		21,472,814	14,016,609	7,456,205			4,224,109	1,634,537	2,589,572		16,831,735	
FUND BALANCE															
Beginning Fund Balance	83,976,351				61,045,371					61,045,371	58,644,490			49,289,430	
Ending Fund Balance	82,518,185				82,518,185					65,269,480	60,279,027			66,121,165	