

**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 October 31, 2021  
83.3%  
prepared November 10, 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 October YTD	2021 / 2020 Actual
<b>REVENUES</b>															
General property taxes	92,325	43,095	49,230	0.21%	44,291,071	43,094,586	1,196,485	103%	103%	44,300,000	43,094,586	1,205,414	102.80%	44,342,157	100%
Specific ownership taxes	185,947	150,000	35,947	10.33%	1,854,654	1,500,000	354,654	124%	103%	1,900,000	1,800,000	100,000	105.56%	1,821,494	102%
Earnings on investments	2,134	15,833	(13,699)	1.12%	38,834	158,333	(119,499)	25%	20%	50,000	190,000	(140,000)	26.32%	541,970	7%
Fines and fees	2,541	5,000	(2,459)	4.24%	22,227	50,000	(27,773)	44%	37%	25,000	60,000	(35,000)	41.67%	21,486	103%
Grant revenue	-	-	-	0.00%	64,784	64,784	-	100%	100%	64,784	64,784	-	100.00%	148,437	44%
Other income	2,045	667	1,378	25.56%	119,205	6,667	112,538	1788%	1490%	120,000	8,000	112,000	1500.00%	93,896	127%
<b>Total revenues</b>	<b>284,992</b>	<b>214,595</b>	<b>70,397</b>	<b>0.63%</b>	<b>46,390,775</b>	<b>44,874,370</b>	<b>1,516,405</b>	<b>103%</b>	<b>103%</b>	<b>46,459,784</b>	<b>45,217,370</b>	<b>1,242,414</b>	<b>102.75%</b>	<b>46,969,440</b>	
<b>EXPENDITURES</b>															
Salaries and wages	639,394	784,402	145,008	6.79%	6,488,048	7,844,021	1,355,973	83%	69%	8,500,000	9,412,825	912,825	90.30%	6,460,215	100%
Employee benefits	86,773	127,701	40,928	5.54%	904,496	1,277,005	372,509	71%	58%	1,200,000	1,567,236	367,236	76.57%	919,743	98%
Medical (Health, Dental, Vision) Insurance	119,449	162,528	43,079	6.24%	1,260,585	1,625,282	364,697	78%	66%	1,625,000	1,915,510	290,510	84.83%	1,188,165	106%
Workers' compensation	234	-	(234)	0.28%	69,505	83,400	13,895	83%	83%	75,000	83,400	8,400	89.93%	53,700	129%
Bank service charges	105	170	65	5.15%	1,063	1,700	637	63%	52%	1,400	2,040	640	68.63%	1,004	106%
Minor equipment/furniture <\$5k	783	4,152	3,369	1.57%	24,436	41,517	17,081	59%	49%	49,820	49,820	-	100.00%	26,460	92%
Janitorial supplies	5,150	4,500	(650)	9.54%	28,226	45,000	16,774	63%	52%	45,000	54,000	9,000	83.33%	54,985	51%
Operating supplies	9,335	12,607	3,272	6.17%	62,692	126,065	63,373	50%	41%	110,000	151,278	41,278	72.71%	74,048	85%
Bib processing supplies	9,967	15,053	5,086	5.52%	82,225	150,529	68,304	55%	46%	125,000	180,635	55,635	69.20%	82,307	100%
Postage	1,760	2,922	1,162	5.02%	17,940	29,219	11,279	61%	51%	30,000	35,063	5,063	85.56%	17,126	105%
Printing	260	1,917	1,657	1.13%	22,581	19,167	(3,414)	118%	98%	27,000	23,000	(4,000)	117.39%	2,131	1060%
Memberships	685	1,661	976	3.44%	16,747	16,609	(138)	101%	84%	19,931	19,931	-	100.00%	16,770	100%
Public relations	3,254	6,042	2,788	4.49%	38,363	60,427	22,064	63%	53%	55,000	72,513	17,513	75.85%	19,343	198%
Programs	4,389	7,667	3,278	4.77%	43,114	76,667	33,553	56%	47%	70,000	92,000	22,000	76.09%	40,821	106%
Electric	29,576	25,385	(4,191)	9.71%	188,411	253,848	65,437	74%	62%	240,000	304,618	64,618	78.79%	164,196	115%
Water and sewer	13,116	3,165	(9,951)	34.53%	58,460	31,649	(26,811)	185%	154%	67,000	37,979	(29,021)	176.41%	40,522	144%
Natural gas	1,570	4,841	3,271	2.70%	40,097	48,405	8,308	83%	69%	60,000	58,086	(1,914)	103.30%	25,703	156%
Phones	29,299	27,138	(2,161)	9.00%	300,074	271,380	(28,694)	111%	92%	325,656	325,656	-	100.00%	189,782	158%
Disposal services	4,316	2,873	(1,443)	12.52%	40,018	28,734	(11,284)	139%	116%	50,000	34,481	(15,519)	145.01%	27,385	146%
Professional contracts	82,906	99,777	16,871	6.92%	1,013,546	997,777	(15,769)	102%	85%	1,197,333	1,197,333	-	100.00%	918,188	110%
Gas, motor oil, lubricants	1,506	1,417	(89)	8.86%	6,708	14,167	7,459	47%	39%	12,000	17,000	5,000	70.59%	4,161	161%
Repair and maintenance - building	39,382	29,167	(10,215)	11.25%	328,656	291,667	(36,989)	113%	94%	350,000	350,000	-	100.00%	131,664	250%
Repair and maintenance - vehicles	2,506	1,917	(589)	10.90%	9,706	19,167	9,461	51%	42%	15,000	23,000	8,000	65.22%	8,483	114%
Repair and maintenance - office equip	12,850	12,350	(500)	8.67%	111,586	123,500	11,914	90%	75%	140,000	148,200	8,200	94.47%	72,094	155%
Repair and maintenance - computer	408	38,698	38,290	0.09%	192,691	386,979	194,288	50%	41%	464,375	464,375	-	100.00%	177,208	109%
Repair and maintenance - on-line computer	17,978	11,708	(6,270)	12.80%	143,439	117,080	(26,359)	123%	102%	150,000	140,496	(9,504)	106.76%	117,601	122%
Repair and maintenance - other equipment	7,546	1,667	(5,879)	37.73%	13,522	16,667	3,145	81%	68%	15,000	20,000	5,000	75.00%	30,831	44%
Tuition reimbursement	1,092	2,750	1,658	3.31%	8,410	27,500	19,090	31%	25%	30,000	33,000	3,000	90.91%	22,568	37%
Travel & mileage	1,795	3,594	1,799	4.16%	11,837	35,947	24,110	33%	27%	35,000	43,137	8,137	81.14%	15,614	76%
In-house training	-	1,317	1,317	0.00%	(6,941)	13,167	20,108	-53%	-44%	10,000	15,800	5,800	63.29%	17,940	-39%
Meetings	532	599	67	7.40%	1,398	5,993	4,595	23%	19%	5,000	7,192	2,192	69.52%	1,686	83%
Out-of-house training & conferences	1,996	3,650	1,654	4.56%	23,489	36,500	13,011	64%	54%	40,000	43,800	3,800	91.32%	29,040	81%
Treasurer's fee	1,390	700	(690)	0.20%	660,261	700,000	39,739	94%	94%	700,000	700,000	-	100.00%	662,201	100%
Books	35,889	43,967	8,078	6.80%	404,235	439,667	35,432	92%	77%	525,000	527,600	2,600	99.51%	386,942	104%
Newspapers/Periodicals	-	4,583	4,583	0.00%	33,554	45,833	12,279	73%	61%	50,000	55,000	5,000	90.91%	37,038	91%
Ebooks	13,932	11,496	(2,436)	10.10%	77,748	114,958	37,210	68%	56%	130,000	137,950	7,950	94.24%	100,182	78%
Compact discs	5,944	3,233	(2,711)	15.32%	23,858	32,333	8,475	74%	61%	35,000	38,800	3,800	90.21%	14,853	161%
Software	13,597	23,369	9,772	4.85%	248,205	233,690	(14,515)	106%	89%	280,428	280,428	-	100.00%	234,207	106%
DVD/BluRay	7,447	12,242	4,795	5.07%	39,387	122,417	83,030	32%	27%	146,900	146,900	-	100.00%	65,685	60%
Other expense	25	313	288	0.67%	16,510	3,125	(13,385)	528%	440%	18,000	3,750	(14,250)	480.00%	698	2365%
Electronic resources	15,484	36,458	20,974	3.54%	378,648	364,583	(14,065)	104%	87%	430,000	437,500	7,500	98.29%	462,888	82%
Platform Fees	-	1,575	1,575	0.00%	124	15,750	15,626	1%	1%	18,900	18,900	-	0.00%	11,718	1%
Insurance	34,200	34,200	-	25.66%	135,333	133,265	(2,068)	102%	102%	135,333	133,265	(2,068)	101.55%	84,148	161%
Equipment Rentals	-	83	83	0.00%	-	833	833	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>1,257,820</b>	<b>1,575,554</b>	<b>317,734</b>	<b>6.48%</b>	<b>13,562,991</b>	<b>16,323,189</b>	<b>2,760,198</b>	<b>83%</b>	<b>70%</b>	<b>17,610,076</b>	<b>19,404,497</b>	<b>1,794,421</b>	<b>90.75%</b>	<b>13,012,014</b>	<b>104%</b>
<b>Capital outlay</b>															
Equipment/furniture >\$5k	-	-	-	#DIV/0!	17,252	-	(17,252)	#DIV/0!	#DIV/0!	18,000	-	(18,000)	#DIV/0!	191,875	9%
New computers & other technology	9,910	15,750	5,840	5.24%	34,557	157,500	122,943	22%	18%	189,000	189,000	-	100.00%	34,790	99%

Capital improvements	306,175	3,002,173	2,695,998	2.25%	2,380,815	8,421,726	6,040,911	28%	17%	13,626,071	13,626,071	-	100.00%	8,625,459	28%
Opening Day Collection	3,419	6,250	2,831	4.56%	17,971	62,500	44,529	29%	24%	75,000	75,000				#DIV/0!
<b>Total capital outlay</b>	<b>319,504</b>	<b>3,024,173</b>	<b>2,704,669</b>	<b>2.30%</b>	<b>2,450,595</b>	<b>8,641,726</b>	<b>6,191,131</b>	<b>28%</b>	<b>18%</b>	<b>13,908,071</b>	<b>13,890,071</b>	<b>(18,000)</b>	<b>100.13%</b>	<b>8,852,124</b>	<b>28%</b>
<b>Transfers out</b>															
Debt service lease 2006 & 2010	-	-	-												
<b>Total transfers out</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>			<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	
<b>Tax distribution</b>															
Tax distribution to member libraries	33,370	10,287	(23,083)	0.32%	10,230,077	10,288,265	58,188	99%	99%	10,288,265	10,288,265	-	100.00%	9,598,074	107%
<b>Total tax distribution to member libraries</b>	<b>33,370</b>	<b>10,287</b>	<b>(23,083)</b>	<b>0.32%</b>	<b>10,230,077</b>	<b>10,288,265</b>	<b>58,188</b>	<b>99%</b>	<b>99%</b>	<b>10,288,265</b>	<b>10,288,265</b>	<b>-</b>	<b>100.00%</b>	<b>9,598,074</b>	
<b>Total expenditures</b>	<b>1,610,694</b>	<b>4,610,014</b>	<b>2,999,320</b>	<b>3.70%</b>	<b>26,243,663</b>	<b>35,253,180</b>	<b>9,009,517</b>	<b>74%</b>	<b>60%</b>	<b>41,806,412</b>	<b>43,582,833</b>	<b>1,776,421</b>	<b>95.92%</b>	<b>31,462,212</b>	<b>83%</b>
EXCESS (DEFICIENCY) OF REVENUE															
OVER (UNDER) EXPENDITURES	(1,325,702)	(4,395,419)	3,069,717		20,147,112	9,621,190	10,525,922			4,653,372	1,634,537	3,018,835		15,507,228	
FUND BALANCE															
Beginning Fund Balance	82,518,185				61,045,371					61,045,371	58,644,490			49,289,430	
Ending Fund Balance	81,192,483				81,192,483					65,698,743	60,279,027			64,796,658	