

**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 November 30, 2021  
91.7%**

prepared December 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 November YTD	2021 / 2020 Actual
<b>REVENUES</b>															
General property taxes	6,085	-	6,085	0.01%	44,297,156	43,094,586	1,202,570	103%	103%	44,300,000	43,094,586	1,205,414	102.80%	44,344,016	100%
Specific ownership taxes	173,206	150,000	23,206	9.62%	2,027,860	1,650,000	377,860	123%	113%	2,030,000	1,800,000	230,000	112.78%	2,008,159	101%
Earnings on investments	3,059	15,834	(12,775)	1.61%	41,893	174,167	(132,274)	24%	22%	50,000	190,000	(140,000)	26.32%	581,384	7%
Fines and fees	2,402	5,000	(2,598)	4.00%	24,629	55,000	(30,371)	45%	41%	25,000	60,000	(35,000)	41.67%	23,377	105%
Grant revenue	-	-	-	0.00%	64,784	64,784	-	100%	100%	64,784	64,784	-	100.00%	160,437	40%
Other income	43,896	666	43,230	548.70%	163,101	7,333	155,768	2224%	2039%	165,000	8,000	157,000	2062.50%	105,191	155%
<b>Total revenues</b>	<b>228,648</b>	<b>171,500</b>	<b>57,148</b>	<b>0.51%</b>	<b>46,619,423</b>	<b>45,045,870</b>	<b>1,573,553</b>	<b>103%</b>	<b>103%</b>	<b>46,634,784</b>	<b>45,217,370</b>	<b>1,417,414</b>	<b>103.13%</b>	<b>47,222,564</b>	
<b>EXPENDITURES</b>															
Salaries and wages	635,833	784,402	148,569	6.75%	7,123,881	8,628,423	1,504,542	83%	76%	8,500,000	9,412,825	912,825	90.30%	7,065,415	101%
Employee benefits	79,752	127,702	47,950	5.09%	984,248	1,404,707	420,459	70%	63%	1,100,000	1,567,236	467,236	70.19%	1,000,600	98%
Medical (Health, Dental, Vision) Insurance	123,817	162,529	38,712	6.46%	1,384,402	1,787,811	403,409	77%	72%	1,550,000	1,915,510	365,510	80.92%	1,396,693	99%
Workers' compensation	-	-	-	0.00%	69,505	83,400	13,895	83%	83%	72,000	83,400	11,400	86.33%	53,700	129%
Bank service charges	104	170	66	5.10%	1,167	1,870	703	62%	57%	1,300	2,040	740	63.73%	1,106	106%
Minor equipment/furniture <\$5k	4,272	4,151	(121)	8.57%	28,708	45,668	16,960	63%	58%	49,820	49,820	-	100.00%	28,942	99%
Janitorial supplies	4,863	4,500	(363)	9.01%	33,089	49,500	16,411	67%	61%	45,000	54,000	9,000	83.33%	57,605	57%
Operating supplies	10,484	12,607	2,123	6.93%	73,176	138,672	65,496	53%	48%	110,000	151,278	41,278	72.71%	73,366	100%
Bib processing supplies	10,834	15,053	4,219	6.00%	93,059	165,582	72,523	56%	52%	125,000	180,635	55,635	69.20%	92,330	101%
Postage	1,626	2,922	1,296	4.64%	19,566	32,141	12,575	61%	56%	30,000	35,063	5,063	85.56%	18,806	104%
Printing	419	1,916	1,497	1.82%	23,000	21,083	(1,917)	109%	100%	27,000	23,000	(4,000)	117.39%	2,216	1038%
Memberships	374	1,661	1,287	1.88%	17,121	18,270	1,149	94%	86%	19,931	19,931	-	100.00%	16,972	101%
Public relations	3,993	6,043	2,050	5.51%	42,356	66,470	24,114	64%	58%	55,000	72,513	17,513	75.85%	20,572	206%
Programs	2,335	7,666	5,331	2.54%	45,449	84,333	38,884	54%	49%	70,000	92,000	22,000	76.09%	43,858	104%
Electric	16,461	25,385	8,924	5.40%	204,872	279,233	74,361	73%	67%	240,000	304,618	64,618	78.79%	184,960	111%
Water and sewer	2,117	3,165	1,048	5.57%	60,577	34,814	(25,763)	174%	160%	67,000	37,979	(29,021)	176.41%	41,033	148%
Natural gas	3,123	4,840	1,717	5.38%	43,220	53,245	10,025	81%	74%	60,000	58,086	(1,914)	103.30%	28,930	149%
Phones	(63,532)	27,138	90,670	-19.51%	236,542	298,518	61,976	79%	73%	300,000	325,656	25,656	92.12%	221,300	107%
Disposal services	3,764	2,874	(890)	10.92%	43,782	31,608	(12,174)	139%	127%	50,000	34,481	(15,519)	145.01%	29,475	149%
Professional contracts	85,890	99,778	13,888	7.17%	1,099,436	1,097,555	(1,881)	100%	92%	1,197,333	1,197,333	-	100.00%	930,000	118%
Gas, motor oil, lubricants	787	1,416	629	4.63%	7,495	15,583	8,088	48%	44%	12,000	17,000	5,000	70.59%	4,519	166%
Repair and maintenance - building	15,501	29,166	13,665	4.43%	344,157	320,833	(23,324)	107%	98%	350,000	350,000	-	100.00%	174,470	197%
Repair and maintenance - vehicles	4,626	1,916	(2,710)	20.11%	14,332	21,083	6,751	68%	62%	15,000	23,000	8,000	65.22%	9,752	147%
Repair and maintenance - office equip	23,229	12,350	(10,879)	15.67%	134,815	135,850	1,035	99%	91%	140,000	148,200	8,200	94.47%	80,549	167%
Repair and maintenance - computer	8,486	38,698	30,212	1.83%	201,177	425,677	224,500	47%	43%	464,375	464,375	-	100.00%	181,925	111%
Repair and maintenance - on-line computer	(5,666)	11,708	17,374	-4.03%	137,773	128,788	(8,985)	107%	98%	150,000	140,496	(9,504)	106.76%	126,257	109%
Repair and maintenance - other equipment	2,812	1,666	(1,146)	14.06%	16,334	18,333	1,999	89%	82%	17,000	20,000	3,000	85.00%	43,826	37%
Tuition reimbursement	-	2,750	2,750	0.00%	8,410	30,250	21,840	28%	25%	30,000	33,000	3,000	90.91%	22,568	37%
Travel & mileage	901	3,595	2,694	2.09%	12,738	39,542	26,804	32%	30%	35,000	43,137	8,137	81.14%	16,303	78%
In-house training	3,127	1,316	(1,811)	19.79%	(3,814)	14,483	18,297	-26%	-24%	10,000	15,800	5,800	63.29%	17,940	-21%
Meetings	452	600	148	6.28%	1,850	6,593	4,743	28%	26%	5,000	7,192	2,192	69.52%	1,704	109%
Out-of-house training & conferences	2,162	3,650	1,488	4.94%	25,651	40,150	14,499	64%	59%	40,000	43,800	3,800	91.32%	29,676	86%
Treasurer's fee	92	-	(92)	0.01%	660,353	700,000	39,647	94%	94%	665,000	700,000	35,000	95.00%	662,230	100%
Books	69,448	43,966	(25,482)	13.16%	473,683	483,633	9,950	98%	90%	525,000	527,600	2,600	99.51%	438,366	108%
Newspapers/Periodicals	-	4,584	4,584	0.00%	33,554	50,417	16,863	67%	61%	50,000	55,000	5,000	90.91%	37,232	90%
Ebooks	9,978	11,496	1,518	7.23%	87,726	126,454	38,728	69%	64%	130,000	137,950	7,950	94.24%	107,404	82%
Compact discs	3,448	3,234	(214)	8.89%	27,306	35,567	8,261	77%	70%	35,000	38,800	3,800	90.21%	16,034	170%
Software	(36,059)	23,369	59,428	-12.86%	212,146	257,059	44,913	83%	76%	280,428	280,428	-	100.00%	279,397	76%
DVD/BluRay	7,550	12,241	4,691	5.14%	46,937	134,658	87,721	35%	32%	146,900	146,900	-	100.00%	68,966	68%
Other expense	-	312	312	0.00%	16,510	3,437	(13,073)	480%	440%	18,000	3,750	(14,250)	480.00%	698	2365%
Electronic resources	21,485	36,459	14,974	4.91%	400,133	401,042	909	100%	91%	430,000	437,500	7,500	98.29%	478,259	84%
Platform Fees	-	1,575	1,575	0.00%	124	17,325	17,201	1%	1%	18,900	18,900	-	0.00%	11,718	1%
Insurance	(10)	-	10	-0.01%	135,323	133,265	(2,058)	102%	102%	135,323	133,265	(2,058)	101.54%	84,148	161%
Equipment Rentals	-	84	84	0.00%	-	917	917	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>1,058,878</b>	<b>1,540,653</b>	<b>481,775</b>	<b>5.46%</b>	<b>14,621,869</b>	<b>17,863,842</b>	<b>3,241,973</b>	<b>82%</b>	<b>75%</b>	<b>17,373,310</b>	<b>19,404,497</b>	<b>2,031,187</b>	<b>89.53%</b>	<b>14,201,820</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	462	15,750	15,288	0.24%	35,019	173,250	138,231	20%	19%	189,000	189,000	-	100.00%	41,082	85%
Capital improvements	713,989	2,602,173	1,888,184	5.24%	3,094,804	11,023,899	7,929,095	28%	23%	8,626,071	13,626,071	5,000,000	63.31%	9,037,592	34%

Opening Day Collection	761	6,250	5,489	1.01%	18,732	68,750	50,018	27%	25%	75,000	75,000	100.00%		
<b>Total capital outlay</b>	715,212	2,624,173	1,908,961	5.15%	3,165,807	11,265,899	8,100,092	28%	23%	8,908,071	13,890,071	4,982,000	64.13%	9,270,549
<b>Transfers out</b>														
Debt service lease 2006 & 2010	-	-	-				-			-	-	-		-
<b>Total transfers out</b>	-	-	-		-	-	-			-	-	-		-
<b>Tax distribution</b>														
Tax distribution to member libraries	-	-	-	0.00%	10,230,077	10,288,265	58,188	99%	99%	10,288,265	10,288,265	-	100.00%	9,693,898
<b>Total tax distribution to member libraries</b>	-	-	-	0.00%	10,230,077	10,288,265	58,188	99%	99%	10,288,265	10,288,265	-	100.00%	9,693,898
<b>Total expenditures</b>	<u>1,774,090</u>	<u>4,164,826</u>	<u>2,390,736</u>	4.07%	<u>28,017,753</u>	<u>39,418,006</u>	<u>11,400,253</u>	71%	64%	<u>36,569,646</u>	<u>43,582,833</u>	<u>7,013,187</u>	83.91%	<u>33,166,267</u>
EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES	(1,545,442)	(3,993,326)	2,447,884		18,601,670	5,627,864	12,973,806			10,065,138	1,634,537	8,430,601		14,056,297
FUND BALANCE														
Beginning Fund Balance	81,192,483				61,045,371					61,045,371	58,644,490			49,289,430
Ending Fund Balance	79,647,041				79,647,041					71,110,509	60,279,027			63,345,727