

**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 January 31, 2022  
8.3%  
prepared February 10, 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 January YTD	2022 / 2021 Actual
<b>REVENUES</b>															
General property taxes	306,153	136,128	170,025	0.90%	306,153	136,128	170,025	225%	1%	34,032,044	34,032,044	-	100.00%	713,323	43%
Specific ownership taxes	177,322	100,000	77,322	14.78%	177,322	100,000	77,322	177%	15%	1,200,000	1,200,000	-	100.00%	173,729	102%
Earnings on investments	(12,274)	6,667	(18,941)	-15.34%	(12,274)	6,667	(18,941)	-184%	-15%	80,000	80,000	-	100.00%	7,492	-164%
Fines and fees	2,493	2,083	410	9.97%	2,493	2,083	410	120%	10%	25,000	25,000	-	100.00%	1,124	222%
Grant revenue	43,500	160,256	(116,756)	27.14%	43,500	160,256	(116,756)	27%	27%	160,256	160,256	-	100.00%	64,784	67%
Other income	1,938	667	1,271	24.23%	1,938	667	1,271	291%	24%	8,000	8,000	-	100.00%	1,865	104%
<b>Total revenues</b>	<b>519,132</b>	<b>405,801</b>	<b>113,331</b>	<b>1.46%</b>	<b>519,132</b>	<b>405,801</b>	<b>113,331</b>	<b>128%</b>	<b>1%</b>	<b>35,505,300</b>	<b>35,505,300</b>	<b>-</b>	<b>100.00%</b>	<b>962,317</b>	<b>54%</b>
<b>EXPENDITURES</b>															
Salaries and wages	549,536	784,402	234,866	5.84%	549,536	784,402	234,866	70%	6%	9,412,825	9,412,825	-	100.00%	515,242	107%
Employee benefits	102,466	127,703	25,237	6.54%	102,466	127,703	25,237	80%	7%	1,567,236	1,567,236	-	100.00%	88,780	115%
Medical (Health, Dental, Vision) Insurance	235,557	162,528	(73,029)	12.30%	235,557	162,528	(73,029)	145%	12%	1,915,510	1,915,510	-	100.00%	115,700	204%
Workers' compensation	70,424	80,000	9,576	82.85%	70,424	80,000	9,576	88%	83%	85,000	85,000	-	100.00%	75,719	93%
Bank service charges	94	165	71	4.75%	94	165	71	57%	5%	1,980	1,980	-	100.00%	93	101%
Minor equipment/furniture <\$5k	3,515	5,874	2,359	4.99%	3,515	5,874	2,359	60%	5%	70,500	70,500	-	100.00%	230	1528%
Janitorial supplies	2,648	4,500	1,852	4.90%	2,648	4,500	1,852	59%	5%	54,000	54,000	-	100.00%	4,270	62%
Operating supplies	7,244	11,465	4,221	5.27%	7,244	11,465	4,221	63%	5%	137,578	137,578	-	100.00%	7,109	102%
Bib processing supplies	220	16,886	16,666	0.11%	220	16,886	16,666	1%	0%	202,636	202,636	-	100.00%	374	59%
Postage	1,633	3,070	1,437	4.43%	1,633	3,070	1,437	53%	4%	36,844	36,844	-	100.00%	1,794	91%
Printing	333	1,608	1,275	1.73%	333	1,608	1,275	21%	2%	19,300	19,300	-	100.00%	15	2220%
Memberships	1,835	1,955	120	7.82%	1,835	1,955	120	94%	8%	23,461	23,461	-	100.00%	371	495%
Public relations	3,208	4,212	1,004	6.35%	3,208	4,212	1,004	76%	6%	50,540	50,540	-	100.00%	845	380%
Programs	482	7,207	6,725	0.56%	482	7,207	6,725	7%	1%	86,480	86,480	-	100.00%	866	56%
Electric	18,159	25,380	7,221	5.96%	18,159	25,380	7,221	72%	6%	304,565	304,565	-	100.00%	2,491	729%
Water and sewer	2,149	4,675	2,526	3.83%	2,149	4,675	2,526	46%	4%	56,102	56,102	-	100.00%	981	219%
Natural gas	8,664	4,977	(3,687)	14.51%	8,664	4,977	(3,687)	174%	15%	59,729	59,729	-	100.00%	7,493	116%
Phones	8,416	27,410	18,994	2.56%	8,416	27,410	18,994	31%	3%	328,924	328,924	-	100.00%	14,647	57%
Disposal services	2,668	3,928	1,260	5.66%	2,668	3,928	1,260	68%	6%	47,139	47,139	-	100.00%	4,401	61%
Professional contracts	83,186	103,427	20,241	6.70%	83,186	103,427	20,241	80%	7%	1,241,125	1,241,125	-	100.00%	65,453	127%
Gas, motor oil, lubricants	583	1,625	1,042	2.99%	583	1,625	1,042	36%	3%	19,500	19,500	-	100.00%		#DIV/0!
Repair and maintenance - building	6,956	23,000	16,044	2.52%	6,956	23,000	16,044	30%	3%	276,000	276,000	-	100.00%	17,673	39%
Repair and maintenance - vehicles	535	1,500	965	2.97%	535	1,500	965	36%	3%	18,000	18,000	-	100.00%		#DIV/0!
Repair and maintenance - office equip	1,141	15,225	14,084	0.62%	1,141	15,225	14,084	7%	1%	182,700	182,700	-	100.00%	11,737	10%
Repair and maintenance - computer	13,889	78,802	64,913	1.47%	13,889	78,802	64,913	18%	1%	945,625	945,625	-	100.00%	2,645	525%
Repair and maintenance - on-line computer	104,062	12,958	(91,104)	66.92%	104,062	12,958	(91,104)	803%	67%	155,496	155,496	-	100.00%	104,176	100%
Repair and maintenance - other equipment	1,038	1,250	212	6.92%	1,038	1,250	212	83%	7%	15,000	15,000	-	100.00%	574	181%
Tuition reimbursement	-	2,167	2,167	0.00%	-	2,167	2,167	0%	0%	26,000	26,000	-	100.00%		#DIV/0!
Travel & mileage	1,426	3,683	2,257	3.23%	1,426	3,683	2,257	39%	3%	44,192	44,192	-	100.00%	1,124	127%
In-house training	-	2,183	2,183	0.00%	-	2,183	2,183	0%	0%	26,200	26,200	-	100.00%		#DIV/0!

Meetings	18	647	629	0.23%	18	647	629	3%	0%	7,770	7,770	-	100.00%	#DIV/0!
Out-of-house training & conferences	3,148	3,400	252	7.72%	3,148	3,400	252	93%	8%	40,800	40,800	-	100.00%	#DIV/0!
Treasurer's fee	4,656	2,200	(2,456)	0.85%	4,656	2,200	(2,456)	212%	1%	550,000	550,000	-	100.00%	10,700 44%
Books	3,985	48,083	44,098	0.69%	3,985	48,083	44,098	8%	1%	577,000	577,000	-	100.00%	1,644 242%
Newspapers/Periodicals	2,302	5,083	2,781	3.77%	2,302	5,083	2,781	45%	4%	61,000	61,000	-	100.00%	9,712 24%
Ebooks	11,605	11,417	(188)	8.47%	11,605	11,417	(188)	102%	8%	137,000	137,000	-	100.00%	#DIV/0!
Compact discs	33	3,233	3,200	0.09%	33	3,233	3,200	1%	0%	38,800	38,800	-	100.00%	88 38%
Software	96,642	25,865	(70,777)	31.14%	96,642	25,865	(70,777)	374%	31%	310,376	310,376	-	100.00%	82,692 117%
DVD/BluRay	22	13,908	13,886	0.01%	22	13,908	13,886	0%	0%	166,900	166,900	-	100.00%	82 27%
Other expense	-	471	471	0.00%	-	471	471	0%	0%	5,650	5,650	-	100.00%	#DIV/0!
Electronic resources	149,128	38,667	(110,461)	32.14%	149,128	38,667	(110,461)	386%	32%	464,000	464,000	-	100.00%	165,716 90%
Platform Fees	11,000	1,325	(9,675)	0.00%	11,000	1,325	(9,675)	830%	69%	15,900	15,900	-	0.00%	#DIV/0!
Insurance	112,355	125,000	12,645	89.88%	112,355	125,000	12,645	90%	90%	125,000	125,000	-	100.00%	99,661 113%
Equipment Rentals	-	83	83	0.00%	-	83	83	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>1,626,961</b>	<b>1,803,147</b>	<b>176,186</b>	<b>8.17%</b>	<b>1,626,961</b>	<b>1,803,147</b>	<b>176,186</b>	<b>90%</b>	<b>8%</b>	<b>19,911,383</b>	<b>19,911,383</b>	<b>-</b>	<b>100.00%</b>	<b>1,415,098 115%</b>
<b>Capital outlay</b>														
Equipment/furniture >\$5k	-	10,000	10,000	0.00%	-	10,000	10,000	0%	0%	120,000	120,000	-	100.00%	#DIV/0!
New computers & other technology	-	2,500	2,500	0.00%	-	2,500	2,500	0%	0%	30,000	30,000	-	100.00%	#DIV/0!
Capital improvements	904,332	2,588,419	1,684,087	2.91%	904,332	2,588,419	1,684,087	35%	3%	31,061,024	31,061,024	-	100.00%	1,154 78365%
Opening Day Collection	-	83,333	83,333	0.00%	-	83,333	83,333			1,000,000	1,000,000	-		#DIV/0!
<b>Total capital outlay</b>	<b>904,332</b>	<b>2,684,252</b>	<b>1,779,920</b>	<b>2.81%</b>	<b>904,332</b>	<b>2,684,252</b>	<b>1,779,920</b>	<b>34%</b>	<b>3%</b>	<b>32,211,024</b>	<b>32,211,024</b>	<b>-</b>	<b>100.00%</b>	<b>1,154 78365%</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>Tax distribution</b>														
Tax distribution to member libraries	65,194	29,777	(35,417)	0.88%	65,194	29,777	(35,417)	219%	1%	7,444,469	7,444,469	-	100.00%	37,865 172%
<b>Total tax distribution to member libraries</b>	<b>65,194</b>	<b>29,777</b>	<b>(35,417)</b>	<b>0.88%</b>	<b>65,194</b>	<b>29,777</b>	<b>(35,417)</b>	<b>219%</b>	<b>1%</b>	<b>7,444,469</b>	<b>7,444,469</b>	<b>-</b>	<b>100.00%</b>	<b>37,865 172%</b>
<b>Total expenditures</b>	<b>2,596,487</b>	<b>4,517,176</b>	<b>1,920,689</b>	<b>4.36%</b>	<b>2,596,487</b>	<b>4,517,176</b>	<b>1,920,689</b>	<b>57%</b>	<b>4%</b>	<b>59,566,876</b>	<b>59,566,876</b>	<b>-</b>	<b>100.00%</b>	<b>1,454,117 179%</b>
EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES	(2,077,355)	(4,111,375)	2,034,020		(2,077,355)	(4,111,375)	2,034,020			(24,061,576)	(24,061,576)	-		(491,800)
FUND BALANCE														
Beginning Fund Balance	77,140,708				77,140,708					77,140,708	70,698,742			61,066,833
Ending Fund Balance	75,063,353				75,063,353					53,079,132	46,637,166			60,575,033