

**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 February 28, 2022  
16.7%**

prepared March 13, 2022

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	February YTD	2022 / 2021 Actual
<b>REVENUES</b>															
General property taxes	5,141,484	2,824,660	2,316,824	15.11%	5,447,637	2,960,788	2,486,849	184%	16%	34,032,044	34,032,044	-	100.00%	5,880,996	93%
Specific ownership taxes	162,019	100,000	62,019	13.50%	339,341	200,000	139,341	170%	28%	1,200,000	1,200,000	-	100.00%	343,500	99%
Earnings on investments	(10,115)	6,666	(16,781)	-12.64%	(22,389)	13,333	(35,722)	-168%	-28%	80,000	80,000	-	100.00%	11,266	-199%
Fines and fees	1,952	2,084	(132)	7.81%	4,445	4,167	278	107%	18%	25,000	25,000	-	100.00%	2,825	157%
Grant revenue	78,574	-	78,574	49.03%	122,074	160,256	(38,182)	76%	76%	160,256	160,256	-	100.00%	64,784	188%
Other income	2,676	666	2,010	33.45%	4,614	1,333	3,281	346%	58%	8,000	8,000	-	100.00%	14,355	32%
<b>Total revenues</b>	5,376,590	2,934,076	2,442,514	15.14%	5,895,722	3,339,877	2,555,845	177%	17%	35,505,300	35,505,300	-	100.00%	6,317,726	93%
<b>EXPENDITURES</b>															
Salaries and wages	644,058	784,402	140,344	6.84%	1,193,594	1,568,804	375,210	76%	13%	9,412,825	9,412,825	-	100.00%	1,136,035	105%
Employee benefits	88,385	127,698	39,313	5.64%	190,851	255,401	64,550	75%	12%	1,567,236	1,567,236	-	100.00%	181,979	105%
Medical (Health, Dental, Vision) Insurance	127,640	162,528	34,888	6.66%	363,197	325,056	(38,141)	112%	19%	1,915,510	1,915,510	-	100.00%	224,520	162%
Workers' compensation	1,277	-	(1,277)	1.50%	71,701	80,000	8,299	90%	84%	85,000	85,000	-	100.00%	68,771	104%
Bank service charges	96	165	69	4.85%	190	330	140	58%	10%	1,980	1,980	-	100.00%	193	98%
Minor equipment/furniture <\$5k	-	5,876	5,876	0.00%	3,515	11,750	8,235	30%	5%	70,500	70,500	-	100.00%	7,882	91%
Janitorial supplies	8,083	4,500	(3,583)	14.97%	10,731	9,000	(1,731)	119%	20%	54,000	54,000	-	100.00%	3,123	151%
Operating supplies	5,977	11,465	5,488	4.34%	13,221	22,930	9,709	58%	10%	137,578	137,578	-	100.00%	9,923	133%
Bib processing supplies	13,425	16,887	3,462	6.63%	13,645	33,773	20,128	40%	7%	202,636	202,636	-	100.00%	6,639	206%
Postage	1,543	3,071	1,528	4.19%	3,176	6,141	2,965	52%	9%	36,844	36,844	-	100.00%	3,354	95%
Printing	6,336	1,609	(4,727)	32.83%	6,669	3,217	(3,452)	207%	35%	19,300	19,300	-	100.00%	120	5558%
Memberships	1,114	1,955	841	4.75%	2,949	3,910	961	75%	13%	23,461	23,461	-	100.00%	2,673	110%
Public relations	1,065	4,211	3,146	2.11%	4,273	8,423	4,150	51%	8%	50,540	50,540	-	100.00%	1,061	403%
Programs	2,032	7,206	5,174	2.35%	2,514	14,413	11,899	17%	3%	86,480	86,480	-	100.00%	1,802	140%
Electric	16,670	25,381	8,711	5.47%	34,829	50,761	15,932	69%	11%	304,565	304,565	-	100.00%	18,429	189%
Water and sewer	1,581	4,675	3,094	2.82%	3,730	9,350	5,620	40%	7%	56,102	56,102	-	100.00%	2,514	148%
Natural gas	10,579	4,978	(5,601)	17.71%	19,243	9,955	(9,288)	193%	32%	59,729	59,729	-	100.00%	20,358	95%
Phones	5,400	27,411	22,011	1.64%	13,816	54,821	41,005	25%	4%	328,924	328,924	-	100.00%	65,664	21%
Disposal services	5,539	3,928	(1,611)	11.75%	8,207	7,856	(351)	104%	17%	47,139	47,139	-	100.00%	9,015	91%
Professional contracts	124,355	103,427	(20,928)	10.02%	207,541	206,854	(687)	100%	17%	1,241,125	1,241,125	-	100.00%	158,967	131%
Gas, motor oil, lubricants	554	1,625	1,071	2.84%	1,137	3,250	2,113	35%	6%	19,500	19,500	-	100.00%	-	#DIV/0!
Repair and maintenance - building	16,054	23,000	6,946	5.82%	23,010	46,000	22,990	50%	8%	276,000	276,000	-	100.00%	44,002	52%
Repair and maintenance - vehicles	1,153	1,500	347	6.41%	1,688	3,000	1,312	56%	9%	18,000	18,000	-	100.00%	1,344	126%
Repair and maintenance - office equip	9,775	15,225	5,450	5.35%	10,916	30,450	19,534	36%	6%	182,700	182,700	-	100.00%	26,563	41%
Repair and maintenance - computer	2,912	78,802	75,890	0.31%	16,801	157,604	140,803	11%	2%	945,625	945,625	-	100.00%	126,281	13%
Repair and maintenance - on-line computer	-	12,958	12,958	0.00%	104,062	25,916	(78,146)	402%	67%	155,496	155,496	-	100.00%	104,176	100%
Repair and maintenance - other equipment	-	1,250	1,250	0.00%	1,038	2,500	1,462	42%	7%	15,000	15,000	-	100.00%	997	104%
Tuition reimbursement	-	2,166	2,166	0.00%	-	4,333	4,333	0%	0%	26,000	26,000	-	100.00%	-	#DIV/0!
Travel & mileage	330	3,682	3,352	0.75%	1,756	7,365	5,609	24%	4%	44,192	44,192	-	100.00%	1,422	123%
In-house training	-	2,184	2,184	0.00%	-	4,367	4,367	0%	0%	26,200	26,200	-	100.00%	-	#DIV/0!
Meetings	246	648	402	3.17%	264	1,295	1,031	20%	3%	7,770	7,770	-	100.00%	-	#DIV/0!
Out-of-house training & conferences	2,266	3,400	1,134	5.55%	5,414	6,800	1,386	80%	13%	40,800	40,800	-	100.00%	1,444	375%
Treasurer's fee	77,123	45,650	(31,473)	14.02%	81,779	47,850	(33,929)	171%	15%	550,000	550,000	-	100.00%	88,218	93%
Books	29,373	48,084	18,711	5.09%	33,358	96,167	62,809	35%	6%	577,000	577,000	-	100.00%	31,470	106%
Newspapers/Periodicals	36	5,084	5,048	0.06%	2,338	10,167	7,829	23%	4%	61,000	61,000	-	100.00%	19,574	12%
Ebooks	-	11,416	11,416	0.00%	11,605	22,833	11,228	51%	8%	137,000	137,000	-	100.00%	7,779	149%
Compact discs	2,843	3,234	391	7.33%	2,876	6,467	3,591	44%	7%	38,800	38,800	-	100.00%	2,690	107%
Software	24,085	25,864	1,779	7.76%	120,727	51,729	(68,998)	233%	39%	310,376	310,376	-	100.00%	89,292	135%
DVD/BluRay	5,166	13,909	8,743	3.10%	5,188	27,817	22,629	19%	3%	166,900	166,900	-	100.00%	3,664	142%
Other expense	10	471	461	0.18%	10	942	932	1%	0%	5,650	5,650	-	100.00%	-	#DIV/0!
Electronic resources	35,574	38,666	3,092	7.67%	184,702	77,333	(107,369)	239%	40%	464,000	464,000	-	100.00%	184,015	100%
Platform Fees	-	1,325	1,325	0.00%	11,000	2,650	(8,350)	415%	69%	15,900	15,900	-	0.00%	-	#DIV/0!
Insurance	-	-	-	0.00%	112,355	125,000	12,645	90%	90%	125,000	125,000	-	100.00%	99,661	113%
Equipment Rentals	-	84	84	0.00%	-	167	167	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>	1,272,655	1,641,600	368,945	6.39%	2,899,616	3,444,747	545,131	84%	15%	19,911,383	19,911,383	-	100.00%	2,755,614	105%
<b>Capital outlay</b>															
Equipment/furniture >\$5k	-	10,000	10,000	0.00%	-	20,000	20,000	0%	0%	120,000	120,000	-	100.00%	-	#DIV/0!
New computers & other technology	-	2,500	2,500	0.00%	-	5,000	5,000	0%	0%	30,000	30,000	-	100.00%	1,021	0%
Capital improvements	1,387,343	2,588,418	-	-	2,291,675	5,176,837	2,885,162	44%	7%	31,061,024	31,061,024	-	100.00%	54,194	4229%
Opening Day Collection	-	-	-	-	9	166,667	-	0%	0%	1,000,000	1,000,000	-	-	-	#DIV/0!

<b>Total capital outlay</b>	1,387,343	2,600,918	12,500	4.31%	2,291,684	5,368,504	2,910,162	43%	7%	32,211,024	32,211,024	-	100.00%	55,215	4150%
<b>Transfers out</b>															
Debt service lease 2006 & 2010	-	-	-												
<b>Total transfers out</b>	-	-	-												
<b>Tax distribution</b>															
Tax distribution to member libraries	1,194,521	617,891	(576,630)	16.05%	1,259,715	647,668	(612,047)	195%	17%	7,444,469	7,444,469	-	100.00%	1,150,162	110%
<b>Total tax distribution to member libraries</b>	1,194,521	617,891	(576,630)	16.05%	1,259,715	647,668	(612,047)	195%	17%	7,444,469	7,444,469	-	100.00%	1,150,162	110%
<b>Total expenditures</b>	3,854,519	4,860,409	(195,185)	6.47%	6,451,015	9,460,919	2,843,246	68%	11%	59,566,876	59,566,876	-	100.00%	3,960,991	163%
EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES	1,522,071	(1,926,333)	2,247,329		(555,293)	(6,121,042)	5,399,091			(24,061,576)	(24,061,576)	-		2,356,735	
FUND BALANCE															
Beginning Fund Balance	74,933,899				77,011,263					77,011,263	70,698,742			61,045,371	
Ending Fund Balance	76,455,970				76,455,970					52,949,687	46,637,166			63,402,106	