

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 March 31, 2022
25.0%

prepared April 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	2022 / 2021	
														March YTD	Actual	
REVENUES																
General property taxes	1,622,068	1,361,282	260,786	4.77%	7,069,705	4,322,070	2,747,635	164%	21%	34,032,044	34,032,044	-	100.00%	10,099,686	70%	
Specific ownership taxes	177,460	100,000	77,460	14.79%	516,801	300,000	216,801	172%	43%	1,200,000	1,200,000	-	100.00%	551,230	94%	
Earnings on investments	(15,108)	6,667	(21,775)	-18.89%	20,000	20,000	(57,497)	-187%	-47%	40,000	80,000	(40,000)	50.00%	14,016	-268%	
Fines and fees	2,485	2,083	402	9.94%	6,930	6,250	680	111%	28%	25,000	25,000	-	100.00%	4,757	146%	
Grant revenue	58,760	-	58,760	36.67%	180,834	160,256	20,578	113%	113%	225,000	160,256	64,744	140.40%	64,784	279%	
Other income	1,526	667	859	19.08%	6,140	2,000	4,140	307%	77%	8,000	8,000	-	100.00%	22,982	27%	
Total revenues	1,847,191	1,470,699	376,492	5.20%	7,742,913	4,810,576	2,932,337	161%	22%	35,530,044	35,505,300	24,744	100.07%	10,757,455	72%	
EXPENDITURES																
Salaries and wages	682,320	784,402	102,082	7.25%	1,875,914	2,353,206	477,292	80%	20%	9,200,000	9,412,825	212,825	97.74%	1,766,310	106%	
Employee benefits	92,039	127,701	35,662	5.87%	282,890	383,102	100,212	74%	18%	1,350,000	1,567,236	217,236	86.14%	262,070	108%	
Medical (Health, Dental, Vision) Insurance	118,741	162,528	43,787	6.20%	481,938	487,584	5,646	99%	25%	1,915,510	1,915,510	-	100.00%	345,045	140%	
Workers' compensation	(5,228)	-	5,228	-6.15%	66,473	80,000	13,527	83%	78%	85,000	85,000	-	100.00%	68,771	97%	
Bank service charges	104	165	61	5.25%	294	495	201	59%	15%	1,980	1,980	-	100.00%	285	103%	
Minor equipment/furniture <\$5k	123	5,875	5,752	0.17%	3,638	17,625	13,987	21%	5%	70,500	70,500	-	100.00%	4,162	87%	
Janitorial supplies	1,326	4,500	3,174	2.46%	12,057	13,500	1,443	89%	22%	54,000	54,000	-	100.00%	8,895	136%	
Operating supplies	8,376	11,464	3,088	6.09%	21,597	34,394	12,797	63%	16%	137,578	137,578	-	100.00%	14,066	154%	
Bib processing supplies	7,729	16,886	9,157	3.81%	21,374	50,659	29,285	42%	11%	202,636	202,636	-	100.00%	13,223	162%	
Postage	1,592	3,070	1,478	4.32%	4,768	9,211	4,443	52%	13%	36,844	36,844	-	100.00%	4,959	96%	
Printing	6,053	1,608	(4,445)	31.36%	12,722	4,825	(7,897)	264%	66%	19,300	19,300	-	100.00%	12,577	101%	
Memberships	745	1,955	1,210	3.18%	3,694	5,865	2,171	63%	16%	23,461	23,461	-	100.00%	4,047	91%	
Public relations	1,220	4,212	2,992	2.41%	5,493	12,635	7,142	43%	11%	50,540	50,540	-	100.00%	4,036	136%	
Programs	18,168	7,207	(10,961)	21.01%	20,862	21,620	938	96%	24%	86,480	86,480	-	100.00%	3,823	541%	
Electric	16,728	25,380	8,652	5.49%	51,557	76,141	24,584	68%	17%	304,565	304,565	-	100.00%	33,083	156%	
Water and sewer	1,854	4,675	2,821	3.30%	14,025	14,025	8,441	40%	10%	56,102	56,102	-	100.00%	4,536	123%	
Natural gas	13,091	4,977	(8,114)	21.92%	32,334	14,932	(17,402)	217%	54%	59,729	59,729	-	100.00%	25,847	125%	
Phones	62,866	27,410	(35,456)	19.11%	76,682	82,231	5,549	93%	23%	328,924	328,924	-	100.00%	78,841	97%	
Disposal services	8,705	3,929	(4,776)	18.47%	16,912	11,785	(5,127)	144%	36%	47,139	47,139	-	100.00%	12,271	138%	
Professional contracts	107,040	103,427	(3,613)	8.62%	314,581	310,281	(4,300)	101%	25%	1,241,125	1,241,125	-	100.00%	351,236	90%	
Gas, motor oil, lubricants	933	1,625	692	4.78%	2,070	4,875	2,805	42%	11%	19,500	19,500	-	100.00%		#DIV/0!	
Repair and maintenance - building	19,594	23,000	3,406	7.10%	42,604	69,000	26,396	62%	15%	276,000	276,000	-	100.00%	63,101	68%	
Repair and maintenance - vehicles	206	1,500	1,294	1.14%	1,894	4,500	2,606	42%	11%	18,000	18,000	-	100.00%	1,774	107%	
Repair and maintenance - office equip	9,705	15,225	5,520	5.31%	20,621	45,675	25,054	45%	11%	182,700	182,700	-	100.00%	38,308	54%	
Repair and maintenance - computer	139,928	78,802	(61,126)	14.80%	156,729	236,406	79,677	66%	17%	945,625	945,625	-	100.00%	131,784	119%	
Repair and maintenance - on-line computer	-	12,958	12,958	0.00%	104,062	38,874	(65,188)	268%	67%	155,496	155,496	-	100.00%	104,176	100%	
Repair and maintenance - other equipment	429	1,250	821	2.86%	1,467	3,750	2,283	39%	10%	15,000	15,000	-	100.00%	997	147%	
Tuition reimbursement	-	2,167	2,167	0.00%	-	6,500	6,500	0%	0%	26,000	26,000	-	100.00%		#DIV/0!	
Travel & mileage	643	3,683	3,040	1.46%	2,399	11,048	8,649	22%	5%	44,192	44,192	-	100.00%	2,358	102%	
In-house training	-	2,183	2,183	0.00%	-	6,550	6,550	0%	0%	26,200	26,200	-	100.00%		#DIV/0!	
Meetings	79	647	568	1.02%	343	1,942	1,599	18%	4%	7,770	7,770	-	100.00%		#DIV/0!	
Out-of-house training & conferences	3,996	3,400	(596)	9.79%	9,410	10,200	790	92%	23%	40,800	40,800	-	100.00%	2,580	365%	
Treasurer's fee	24,332	22,000	(2,332)	4.42%	106,111	69,850	(36,261)	152%	19%	550,000	550,000	-	100.00%	151,499	70%	
Books	39,709	48,083	8,374	6.88%	73,067	144,250	71,183	51%	13%	577,000	577,000	-	100.00%	74,118	99%	
Newspapers/Periodicals	1,620	5,083	3,463	2.66%	3,958	11,292	7,334	26%	6%	61,000	61,000	-	100.00%	19,649	20%	
Ebooks	10,269	11,417	1,148	7.50%	21,874	34,250	12,376	64%	16%	137,000	137,000	-	100.00%	17,554	125%	
Compact discs	62	3,233	3,171	0.16%	2,938	9,700	6,762	30%	8%	38,800	38,800	-	100.00%	4,484	66%	
Software	6,686	25,865	19,179	2.15%	127,413	77,594	(49,819)	164%	41%	310,376	310,376	-	100.00%	129,035	99%	
DVD/BluRay	20	13,908	13,888	0.01%	5,208	41,725	36,517	12%	3%	166,900	166,900	-	100.00%	7,091	73%	
Other expense	-	470	470	0.00%	10	1,412	1,402	1%	0%	5,650	5,650	-	100.00%	10	100%	
Electronic resources	17,274	38,667	21,393	3.72%	201,976	116,000	(85,976)	174%	44%	464,000	464,000	-	100.00%	211,424	96%	
Platform Fees	-	1,325	1,325	0.00%	11,000	3,975	(7,025)	277%	69%	15,900	15,900	-	0.00%		#DIV/0!	
Insurance	711	-	(711)	0.57%	113,066	125,000	11,934	90%	90%	125,000	125,000	-	100.00%	99,661	113%	
Equipment Rentals	-	83	83	0.00%	-	250	250	0%	0%	1,000	1,000	-	100.00%		0%	
Lease/rental expense	-	-	-	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!	-	-	-	-		#DIV/0!	
Total operating expenditures	1,419,788	1,617,945	198,157	7.13%	4,319,404	5,062,692	743,288	85%	22%	19,481,322	19,911,383	430,061	97.84%	4,077,686	106%	
Capital outlay																
Equipment/furniture >\$5k	-	10,000	10,000	0.00%	-	30,000	30,000	0%	0%	120,000	120,000	-	100.00%		#DIV/0!	
New computers & other technology	3,645	2,500	(1,145)	12.15%	3,645	7,500	3,855	49%	12%	30,000	30,000	-	100.00%	3,969	92%	
Capital improvements	2,003,724	2,588,419	584,695	6.45%	4,295,399	7,765,256	3,469,857	55%	14%	31,061,024	31,061,024	-	100.00%	387,962	1107%	
Opening Day Collection	38	83,333	83,295	0.00%	47	250,000	249,953	0%	0%	1,000,000	1,000,000	-			#DIV/0!	

Total capital outlay	2,007,407	2,684,252	676,845	6.23%	4,299,091	8,052,756	3,753,665	53%	13%	32,211,024	32,211,024	-	100.00%	391,931	1097%
Transfers out															
Debt service lease 2006 & 2010	-	-	-				-					-			
Total transfers out	-	-	-				-					-			
Tax distribution															
Tax distribution to member libraries	361,232	297,780	(63,452)	4.85%	1,620,947	945,448	(675,499)	171%	22%	7,444,469	7,444,469	-	100.00%	2,221,509	73%
Total tax distribution to member libraries	361,232	297,780	(63,452)	4.85%	1,620,947	945,448	(675,499)	171%	22%	7,444,469	7,444,469	-	100.00%	2,221,509	73%
Total expenditures	3,788,427	4,599,977	811,550	6.36%	10,239,442	14,060,896	3,821,454	73%	17%	59,136,815	59,566,876	430,061	99.28%	6,691,126	153%
EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES	(1,941,236)	(3,129,278)	1,188,042		(2,496,529)	(9,250,320)	6,753,791			(23,606,771)	(24,061,576)	454,805		4,066,329	
FUND BALANCE															
Beginning Fund Balance	76,455,970				77,011,263					77,011,263	70,698,742			61,045,371	
Ending Fund Balance	74,514,734				74,514,734					53,404,492	46,637,166			65,111,700	