

**HIGH PLAINS LIBRARY DISTRICT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
AND PROJECTED ENDING FUND BALANCE
BUDGET AND ACTUAL -- GENERAL FUND**

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.

For the Period Ended April 30, 2022
33.3%
prepared May 12, 2022

| | Current Month | | | | Year To Date | | | | | Year End | | | | Prior Year | |
|--|-------------------|-------------------|--------------------|---------------|-------------------|-------------------|--------------------|------------|------------|-------------------------|-------------------|----------------|----------------|-------------------|-------------|
| | Actual | Budget | Variance | % of | Actual | Budget | Variance | % of | % of | Projected Expenditures/ | Annual Budget | Variance | % of | 2021 | 2022 / 2021 |
| | | | Favorable | Annual | | | (Unfavorable) | YTD | Annual | | | Favorable | Annual | April | Actual |
| REVENUES | | | | | | | | | | | | | | | |
| General property taxes | 17,322,978 | 21,440,188 | (4,117,210) | 50.90% | 24,392,683 | 25,762,258 | (1,369,575) | 95% | 72% | 34,032,044 | 34,032,044 | - | 100.00% | 35,334,236 | 69% |
| Specific ownership taxes | 162,945 | 100,000 | 62,945 | 13.58% | 679,746 | 400,000 | 279,746 | 170% | 57% | 1,200,000 | 1,200,000 | - | 100.00% | 730,626 | 93% |
| Earnings on investments | 10,145 | 6,667 | 3,478 | 12.68% | (27,352) | 26,667 | (54,019) | -103% | -34% | 40,000 | 80,000 | (40,000) | 50.00% | 18,242 | -150% |
| Fines and fees | 1,847 | 2,083 | (236) | 7.39% | 8,777 | 8,333 | 444 | 105% | 35% | 25,000 | 25,000 | - | 100.00% | 6,610 | 133% |
| Grant revenue | 17,703 | - | 17,703 | 11.05% | 198,537 | 160,256 | 38,281 | 124% | 124% | 240,000 | 160,256 | 79,744 | 149.76% | 64,784 | 306% |
| Other income | 2,979 | 667 | 2,312 | 37.24% | 9,119 | 2,667 | 6,452 | 342% | 114% | 12,000 | 8,000 | 4,000 | 150.00% | 23,759 | 38% |
| Total revenues | 17,518,597 | 21,549,605 | (4,031,008) | 49.34% | 25,261,510 | 26,360,181 | (1,098,671) | 96% | 71% | 35,549,044 | 35,505,300 | 43,744 | 100.12% | 36,178,257 | 70% |
| EXPENDITURES | | | | | | | | | | | | | | | |
| Salaries and wages | 666,844 | 784,402 | 117,558 | 7.08% | 2,542,758 | 3,137,608 | 594,850 | 81% | 27% | 9,200,000 | 9,412,825 | 212,825 | 97.74% | 2,389,112 | 106% |
| Employee benefits | 83,541 | 127,699 | 44,158 | 5.33% | 366,431 | 510,801 | 144,370 | 72% | 23% | 1,350,000 | 1,567,236 | 217,236 | 86.14% | 352,603 | 104% |
| Medical (Health, Dental, Vision) Insurance | 118,174 | 162,528 | 44,354 | 6.17% | 600,112 | 650,112 | 50,000 | 92% | 31% | 1,915,510 | 1,915,510 | - | 100.00% | 555,888 | 108% |
| Workers' compensation | 6,728 | - | (6,728) | 7.92% | 73,201 | 80,000 | 6,799 | 92% | 86% | 85,000 | 85,000 | - | 100.00% | 69,271 | 106% |
| Bank service charges | 105 | 165 | 60 | 5.30% | 399 | 660 | 261 | 60% | 20% | 1,980 | 1,980 | - | 100.00% | 386 | 103% |
| Minor equipment/furniture <\$5k | 550 | 5,875 | 5,325 | 0.78% | 4,188 | 23,500 | 19,312 | 18% | 6% | 70,500 | 70,500 | - | 100.00% | 11,494 | 36% |
| Janitorial supplies | 4,745 | 4,500 | (245) | 8.79% | 16,802 | 18,000 | 1,198 | 93% | 31% | 54,000 | 54,000 | - | 100.00% | 10,271 | 164% |
| Operating supplies | 7,651 | 11,465 | 3,814 | 5.56% | 29,248 | 45,859 | 16,611 | 64% | 21% | 137,578 | 137,578 | - | 100.00% | 20,744 | 141% |
| Bib processing supplies | 9,346 | 16,886 | 7,540 | 4.61% | 30,720 | 67,540 | 36,825 | 45% | 15% | 202,636 | 202,636 | - | 100.00% | 25,061 | 123% |
| Postage | 1,544 | 3,070 | 1,526 | 4.19% | 6,312 | 12,281 | 5,969 | 51% | 17% | 36,844 | 36,844 | - | 100.00% | 6,525 | 97% |
| Printing | 1,770 | 1,608 | (162) | 9.17% | 14,492 | 6,433 | (8,059) | 225% | 75% | 19,300 | 19,300 | - | 100.00% | 12,795 | 113% |
| Memberships | 584 | 1,955 | 1,371 | 2.49% | 4,278 | 7,820 | 3,542 | 55% | 18% | 23,461 | 23,461 | - | 100.00% | 4,553 | 94% |
| Public relations | 9,046 | 4,212 | (4,834) | 17.90% | 14,539 | 16,847 | 2,308 | 86% | 29% | 50,540 | 50,540 | - | 100.00% | 5,522 | 263% |
| Programs | 5,743 | 7,207 | 1,464 | 6.64% | 26,425 | 28,827 | 2,402 | 92% | 31% | 86,480 | 86,480 | - | 100.00% | 10,863 | 243% |
| Electric | 16,209 | 25,381 | 9,172 | 5.32% | 67,766 | 101,522 | 33,756 | 67% | 22% | 304,565 | 304,565 | - | 100.00% | 47,961 | 141% |
| Water and sewer | 1,187 | 4,676 | 3,489 | 2.12% | 6,771 | 18,701 | 11,930 | 36% | 12% | 56,102 | 56,102 | - | 100.00% | 6,443 | 105% |
| Natural gas | 8,058 | 4,978 | (3,080) | 13.49% | 40,392 | 19,910 | (20,482) | 203% | 68% | 59,729 | 59,729 | - | 100.00% | 31,036 | 130% |
| Phones | 27,633 | 27,410 | (223) | 8.40% | 104,315 | 109,641 | 5,326 | 95% | 32% | 328,924 | 328,924 | - | 100.00% | 119,065 | 88% |
| Disposal services | 5,780 | 3,928 | (1,852) | 12.26% | 22,692 | 15,713 | (6,979) | 144% | 48% | 47,139 | 47,139 | - | 100.00% | 15,929 | 142% |
| Professional contracts | 135,420 | 103,427 | (31,993) | 10.91% | 450,001 | 413,708 | (36,293) | 109% | 36% | 1,241,125 | 1,241,125 | - | 100.00% | 458,557 | 98% |
| Gas, motor oil, lubricants | 748 | 1,625 | 877 | 3.84% | 2,818 | 6,500 | 3,682 | 43% | 14% | 19,500 | 19,500 | - | 100.00% | - | #DIV/0! |
| Repair and maintenance - building | 34,389 | 23,000 | (11,389) | 12.46% | 76,993 | 92,000 | 15,007 | 84% | 28% | 276,000 | 276,000 | - | 100.00% | 79,901 | 96% |
| Repair and maintenance - vehicles | 1,070 | 1,500 | 430 | 5.94% | 2,964 | 6,000 | 3,036 | 49% | 16% | 18,000 | 18,000 | - | 100.00% | 3,733 | 79% |
| Repair and maintenance - office equip | 10,986 | 15,225 | 4,239 | 6.01% | 31,607 | 60,900 | 29,293 | 52% | 17% | 182,700 | 182,700 | - | 100.00% | 48,401 | 65% |
| Repair and maintenance - computer | 146,538 | 78,802 | (67,736) | 15.50% | 303,267 | 315,208 | 11,941 | 96% | 32% | 945,625 | 945,625 | - | 100.00% | 135,565 | 224% |
| Repair and maintenance - on-line computer | - | 12,958 | 12,958 | 0.00% | 104,062 | 51,832 | (52,230) | 201% | 67% | 155,496 | 155,496 | - | 100.00% | 104,176 | 100% |
| Repair and maintenance - other equipment | - | 1,250 | 1,250 | 0.00% | 1,467 | 5,000 | 3,533 | 29% | 10% | 15,000 | 15,000 | - | 100.00% | 997 | 147% |
| Tuition reimbursement | - | 2,167 | 2,167 | 0.00% | - | 8,667 | 8,667 | 0% | 0% | 26,000 | 26,000 | - | 100.00% | - | #DIV/0! |
| Travel & mileage | 1,667 | 3,682 | 2,015 | 3.77% | 4,066 | 14,730 | 10,664 | 28% | 9% | 44,192 | 44,192 | - | 100.00% | 2,862 | 142% |
| In-house training | 842 | 2,183 | 1,341 | 3.21% | 842 | 8,733 | 7,891 | 10% | 3% | 26,200 | 26,200 | - | 100.00% | - | #DIV/0! |
| Meetings | 281 | 648 | 367 | 3.62% | 624 | 2,590 | 1,966 | 24% | 8% | 7,770 | 7,770 | - | 100.00% | 134 | 466% |
| Out-of-house training & conferences | 1,575 | 3,400 | 1,825 | 3.86% | 10,985 | 13,600 | 2,615 | 81% | 27% | 40,800 | 40,800 | - | 100.00% | 2,886 | 381% |
| Treasurer's fee | 259,446 | 346,500 | 87,054 | 47.17% | 365,557 | 416,350 | 50,793 | 88% | 66% | 550,000 | 550,000 | - | 100.00% | 529,340 | 69% |
| Books | 42,691 | 48,083 | 5,392 | 7.40% | 115,758 | 192,333 | 76,575 | 60% | 20% | 577,000 | 577,000 | - | 100.00% | 125,437 | 92% |
| Newspapers/Periodicals | 331 | 5,083 | 4,752 | 0.54% | 4,289 | 20,333 | 16,044 | 21% | 7% | 61,000 | 61,000 | - | 100.00% | 21,301 | 20% |
| Ebooks | 11,401 | 11,417 | 16 | 8.32% | 33,275 | 45,667 | 12,392 | 73% | 24% | 137,000 | 137,000 | - | 100.00% | 39,439 | 84% |
| Compact discs | 3,120 | 3,233 | 113 | 8.04% | 6,058 | 12,933 | 6,875 | 47% | 16% | 38,800 | 38,800 | - | 100.00% | 6,615 | 92% |
| Software | 26,118 | 25,865 | (253) | 8.41% | 153,531 | 103,459 | (50,072) | 148% | 49% | 310,376 | 310,376 | - | 100.00% | 167,290 | 92% |
| DVD/BluRay | 6,020 | 13,908 | 7,888 | 3.61% | 11,228 | 55,633 | 44,405 | 20% | 7% | 166,900 | 166,900 | - | 100.00% | 12,129 | 93% |
| Other expense | 25 | 471 | 446 | 0.44% | 35 | 1,883 | 1,848 | 2% | 1% | 5,650 | 5,650 | - | 100.00% | 12,985 | 0% |
| Electronic resources | 33,437 | 38,667 | 5,230 | 7.21% | 235,413 | 154,667 | (80,746) | 152% | 51% | 464,000 | 464,000 | - | 100.00% | 237,548 | 99% |
| Platform Fees | - | 1,325 | 1,325 | 0.00% | 11,000 | 5,300 | (5,700) | 208% | 69% | 15,900 | 15,900 | - | 0.00% | - | #DIV/0! |
| Insurance | (5,253) | - | 5,253 | -4.20% | 107,813 | 125,000 | 17,187 | 86% | 86% | 125,000 | 125,000 | - | 100.00% | 101,112 | 107% |
| Equipment Rentals | - | 83 | 83 | 0.00% | - | 333 | 333 | 0% | 0% | 1,000 | 1,000 | - | 100.00% | - | #DIV/0! |
| Lease/rental expense | - | - | - | #DIV/0! | - | - | - | #DIV/0! | #DIV/0! | - | - | - | - | - | #DIV/0! |
| Total operating expenditures | 1,686,090 | 1,942,447 | 256,357 | 8.47% | 6,005,494 | 7,005,139 | 999,645 | 86% | 30% | 19,481,322 | 19,911,383 | 430,061 | 97.84% | 5,785,930 | 104% |
| Capital outlay | | | | | | | | | | | | | | | |
| Equipment/furniture >\$5k | - | 10,000 | 10,000 | 0.00% | - | 40,000 | 40,000 | 0% | 0% | 120,000 | 120,000 | - | 100.00% | - | #DIV/0! |
| New computers & other technology | - | 2,500 | 2,500 | 0.00% | 3,645 | 10,000 | 6,355 | 36% | 12% | 30,000 | 30,000 | - | 100.00% | 7,458 | 49% |
| Capital improvements | 1,707,654 | 2,588,419 | 880,765 | 5.50% | 6,003,053 | 10,353,675 | 4,350,622 | 58% | 19% | 31,061,024 | 31,061,024 | - | 100.00% | 441,760 | 1359% |
| Opening Day Collection | - | 83,333 | 83,333 | 0.00% | 47 | 333,333 | 333,286 | 0% | 0% | 1,000,000 | 1,000,000 | - | 100.00% | - | #DIV/0! |

| | | | | | | | | | | | | | | | |
|---|------------|------------|-------------|--------|------------|------------|-----------|-----|-----|--------------|--------------|---------|---------|------------|-------|
| Total capital outlay | 1,707,654 | 2,684,252 | 976,598 | 5.30% | 6,006,745 | 10,737,008 | 4,730,263 | 56% | 19% | 32,211,024 | 32,211,024 | - | 100.00% | 449,218 | 1337% |
| Transfers out | | | | | | | | | | | | | | | |
| Debt service lease 2006 & 2010 | - | - | - | | | | | | | | | | | | |
| Total transfers out | - | - | - | | | | | | | | | | | | |
| Tax distribution | | | | | | | | | | | | | | | |
| Tax distribution to member libraries | 3,850,641 | 4,690,014 | 839,373 | 51.72% | 5,471,588 | 5,635,462 | 163,874 | 97% | 73% | 7,444,469 | 7,444,469 | - | 100.00% | 8,327,668 | 66% |
| Total tax distribution to member libraries | 3,850,641 | 4,690,014 | 839,373 | 51.72% | 5,471,588 | 5,635,462 | 163,874 | 97% | 73% | 7,444,469 | 7,444,469 | - | 100.00% | 8,327,668 | |
| Total expenditures | 7,244,385 | 9,316,713 | 2,072,328 | 12.16% | 17,483,827 | 23,377,609 | 5,893,782 | 75% | 29% | 59,136,815 | 59,566,876 | 430,061 | 99.28% | 14,562,816 | |
| EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES | 10,274,212 | 12,232,892 | (1,958,680) | | 7,777,683 | 2,982,572 | 4,795,111 | | | (23,587,771) | (24,061,576) | 473,805 | | 21,615,441 | |
| FUND BALANCE | | | | | | | | | | | | | | | |
| Beginning Fund Balance | 74,514,734 | | | | 77,011,263 | | | | | 77,011,263 | 70,698,742 | | | 61,045,371 | |
| Ending Fund Balance | 84,788,946 | | | | 84,788,946 | | | | | 53,423,492 | 46,637,166 | | | 82,660,812 | |