

**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 June 30, 2022
50.0%
prepared July 20, 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 (Unfavorable)	% of YTD Budget	% of Annual Budget	Projected Revenues/Expenditures	Annual Budget	Variance Favorable (Unfavorable)	% of Annual Budget	2021 June YTD	2022 / 2021 Actual
REVENUES															
General property taxes	4,006,360	2,041,923	1,964,437	11.77%	33,404,774	33,657,693	(252,919)	99%	98%	34,032,044	34,032,044	-	100.00%	43,681,067	76%
Specific ownership taxes	156,822	100,000	56,822	13.07%	1,000,882	600,000	400,882	167%	83%	1,200,000	1,200,000	-	100.00%	1,062,375	94%
Earnings on investments	39,732	6,667	33,065	49.67%	77,342	40,000	37,342	193%	97%	60,000	80,000	(20,000)	75.00%	25,407	304%
Fines and fees	2,736	2,083	653	10.94%	13,696	12,500	1,196	110%	55%	25,000	25,000	-	100.00%	11,665	117%
Grant revenue	49,600	-	49,600	30.95%	249,212	160,256	88,956	156%	156%	250,000	160,256	89,744	156.00%	64,784	385%
Other income	3,931	667	3,264	49.14%	14,109	4,000	10,109	353%	176%	14,200	8,000	6,200	177.50%	42,428	33%
Total revenues	4,259,181	2,151,340	2,107,841	12.00%	34,760,015	34,474,449	285,566	101%	98%	35,581,244	35,505,300	75,944	100.21%	44,887,726	77%
EXPENDITURES															
Salaries and wages	1,021,305	784,402	(236,903)	10.85%	4,231,410	4,706,412	475,002	90%	45%	9,200,000	9,412,825	212,825	97.74%	3,642,244	116%
Employee benefits	138,842	127,701	(11,141)	8.86%	575,248	766,204	190,956	75%	37%	1,350,000	1,567,236	217,236	86.14%	515,624	112%
Medical (Health, Dental, Vision) Insurance	125,513	162,528	37,015	6.55%	849,271	975,168	125,897	87%	44%	1,900,000	1,915,510	15,510	99.19%	792,281	107%
Workers' compensation	-	-	-	0.00%	73,201	80,000	6,799	92%	86%	85,000	85,000	-	100.00%	69,271	106%
Bank service charges	95	165	70	4.80%	579	990	411	58%	29%	1,980	1,980	-	100.00%	601	96%
Minor equipment/furniture <\$5k	4,305	5,875	1,570	6.11%	8,824	35,250	26,426	25%	13%	70,500	70,500	-	100.00%	18,633	47%
Janitorial supplies	4,889	4,500	(389)	9.05%	23,008	27,000	3,992	85%	43%	54,000	54,000	-	100.00%	13,086	176%
Operating supplies	10,191	11,465	1,274	7.41%	48,909	68,789	19,880	71%	36%	137,578	137,578	-	100.00%	31,453	155%
Bib processing supplies	7,740	16,886	9,146	3.82%	42,787	101,318	58,531	42%	21%	202,636	202,636	-	100.00%	42,363	101%
Postage	1,681	3,071	1,390	4.56%	9,628	18,422	8,794	52%	26%	36,844	36,844	-	100.00%	9,786	98%
Printing	56	1,608	1,552	0.29%	14,454	9,650	(4,804)	150%	75%	19,300	19,300	-	100.00%	17,328	83%
Memberships	356	1,955	1,599	1.52%	9,802	11,730	1,928	84%	42%	23,461	23,461	-	100.00%	6,276	156%
Public relations	7,181	4,212	(2,969)	14.21%	25,209	25,270	61	100%	50%	50,540	50,540	-	100.00%	13,218	191%
Programs	6,999	7,207	208	8.09%	43,379	43,240	(139)	100%	50%	86,480	86,480	-	100.00%	25,949	167%
Electric	25,348	25,380	32	8.32%	108,368	152,282	43,914	71%	36%	304,565	304,565	-	100.00%	82,091	132%
Water and sewer	10,059	4,675	(5,384)	17.93%	20,015	28,051	8,036	71%	36%	56,102	56,102	-	100.00%	13,622	147%
Natural gas	3,013	4,977	1,964	5.04%	46,087	29,864	(16,223)	154%	77%	80,000	59,729	(20,271)	133.94%	36,358	127%
Phones	25,902	27,410	1,508	7.87%	156,324	164,462	8,138	95%	48%	328,924	328,924	-	100.00%	185,043	84%
Disposal services	4,332	3,928	(404)	9.19%	30,853	23,569	(7,284)	131%	65%	61,000	47,139	(13,861)	129.40%	25,078	123%
Professional contracts	151,072	103,427	(47,645)	12.17%	754,512	620,562	(133,950)	122%	61%	1,241,125	1,241,125	-	100.00%	655,254	115%
Gas, motor oil, lubricants	1,227	1,625	398	6.29%	5,100	9,750	4,650	52%	26%	19,500	19,500	-	100.00%	-	#DIV/0!
Repair and maintenance - building	37,274	23,000	(14,274)	13.51%	136,747	138,000	1,253	99%	50%	276,000	276,000	-	100.00%	137,566	99%
Repair and maintenance - vehicles	1,526	1,500	(26)	8.48%	5,259	9,000	3,741	58%	29%	18,000	18,000	-	100.00%	5,526	95%
Repair and maintenance - office equip	11,380	15,225	3,845	6.23%	54,427	91,350	36,923	60%	30%	182,700	182,700	-	100.00%	73,842	74%
Repair and maintenance - computer	31,338	78,802	47,464	3.31%	347,137	472,812	125,675	73%	37%	945,625	945,625	-	100.00%	174,587	199%
Repair and maintenance - on-line computer	18,148	12,958	(5,190)	11.67%	122,210	77,748	(44,462)	157%	79%	155,496	155,496	-	100.00%	121,711	100%
Repair and maintenance - other equipment	-	1,250	1,250	0.00%	1,467	7,500	6,033	20%	10%	15,000	15,000	-	100.00%	5,202	28%
Tuition reimbursement	1,422	2,167	745	5.47%	1,422	13,000	11,578	11%	5%	26,000	26,000	-	100.00%	10,383	14%
Travel & mileage	2,417	3,683	1,266	5.47%	9,696	22,096	12,400	44%	22%	44,192	44,192	-	100.00%	5,569	174%
In-house training	643	2,183	1,540	2.45%	1,876	13,100	11,224	14%	7%	26,200	26,200	-	100.00%	976	192%
Meetings	462	648	186	5.95%	1,702	3,885	2,183	44%	22%	7,770	7,770	-	100.00%	325	524%
Out-of-house training & conferences	2,401	3,400	999	5.88%	14,469	20,400	5,931	71%	35%	40,800	40,800	-	100.00%	4,016	360%
Treasurer's fee	60,095	33,000	(27,095)	10.93%	500,206	543,950	43,744	92%	91%	550,000	550,000	-	100.00%	654,551	76%
Books	82,045	48,083	(33,962)	14.22%	260,358	288,500	28,142	90%	45%	577,000	577,000	-	100.00%	239,073	109%
Newspapers/Periodicals	113	5,083	4,970	0.19%	4,402	30,500	26,098	14%	7%	61,000	61,000	-	100.00%	11,913	37%
Ebooks	8,860	11,417	2,557	6.47%	58,467	68,500	10,033	85%	43%	137,000	137,000	-	100.00%	42,671	137%
Compact discs	2,016	3,233	1,217	5.20%	11,606	19,400	7,794	60%	30%	38,800	38,800	-	100.00%	11,743	99%
Software	10,274	25,865	15,591	3.31%	197,177	155,188	(41,989)	127%	64%	310,376	310,376	-	100.00%	194,487	101%
DVD/BluRay	4,634	8,340	3,706	2.78%	24,180	83,450	59,270	29%	14%	166,900	166,900	-	100.00%	20,208	120%
Other expense	-	471	471	0.00%	35	2,825	2,790	1%	1%	5,650	5,650	-	100.00%	12,985	0%
Electronic resources	39,841	38,667	(1,174)	8.59%	291,258	232,000	(59,258)	126%	63%	500,000	464,000	(36,000)	107.76%	307,994	95%
Platform Fees	-	1,325	1,325	0.00%	11,600	7,950	(3,650)	146%	73%	15,900	15,900	-	0.00%	124	9355%
Insurance	12	-	(12)	0.01%	107,825	125,000	17,175	86%	86%	125,000	125,000	-	100.00%	101,133	107%
Equipment Rentals	-	83	83	0.00%	-	500	500	0%	0%	1,000	1,000	-	100.00%	-	0%
Lease/rental expense	-	-	-	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!	-	-	-	-	-	#DIV/0!
Total operating expenditures	1,865,007	1,628,948	(236,059)	9.37%	9,240,494	10,324,637	1,084,143	89%	46%	19,535,944	19,911,383	375,439	98.11%	8,332,144	111%
Capital outlay															
Equipment/furniture >\$5k	-	10,000	10,000	0.00%	-	60,000	60,000	0%	0%	120,000	120,000	-	100.00%	16,797	0%
New computers & other technology	501	2,500	1,999	1.67%	4,146	15,000	10,854	28%	14%	30,000	30,000	-	100.00%	14,333	29%
Capital improvements	2,817,230	2,588,419	(228,811)	9.07%	11,601,283	15,530,512	3,929,229	75%	37%	31,061,024	31,061,024	-	100.00%	985,838	1177%

Opening Day Collection	-	83,333	83,333	0.00%	59	500,000	499,941	0%	0%	1,000,000	1,000,000			#DIV/0!	
Total capital outlay	2,817,731	2,684,252	(133,479)	8.75%	11,605,488	16,105,512	4,500,024	72%	36%	32,211,024	32,211,024	-	100.00%	1,016,968	1141%
Transfers out															
Debt service lease 2006 & 2010	-	-	-				-			-	-	-		-	
Total transfers out	-	-	-		-	-	-			-	-	-		-	
Tax distribution															
Tax distribution to member libraries	824,065	446,669	(377,396)	11.07%	7,383,866	7,362,580	(21,286)	100%	99%	7,444,469	7,444,469	-	100.00%	10,170,535	73%
Total tax distribution to member libraries	824,065	446,669	(377,396)	11.07%	7,383,866	7,362,580	(21,286)	100%	99%	7,444,469	7,444,469	-	100.00%	10,170,535	
Total expenditures	5,506,803	4,759,869	(746,934)	9.24%	28,229,848	33,792,729	5,562,881	84%	47%	59,191,437	59,566,876	375,439	99.37%	19,519,647	145%
EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES	(1,247,622)	(2,608,529)	1,360,907		6,530,167	681,720	5,848,447			(23,610,193)	(24,061,576)	451,383		25,368,079	
FUND BALANCE															
Beginning Fund Balance	84,789,052				77,011,263					77,011,263	70,698,742			61,045,371	
Ending Fund Balance	83,541,430				83,541,430					53,401,070	46,637,166			86,413,450	