

**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 July 31, 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.

58.3%
prepared August 11, 2022

	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 July YTD	2022 / 2021 Actual
REVENUES															
General property taxes	498,759	170,160	328,599	1.47%	33,903,533	33,827,853	75,680	100%	100%	34,032,044	34,032,044	-	100.00%	44,029,113	77%
Specific ownership taxes	157,041	100,000	57,041	13.09%	1,157,923	700,000	457,923	165%	96%	1,200,000	1,200,000	-	100.00%	1,267,754	91%
Earnings on investments	116,089	6,667	109,422	145.11%	193,431	46,667	146,764	414%	242%	200,000	80,000	120,000	250.00%	29,927	646%
Fines and fees	2,141	2,083	58	8.56%	15,837	14,583	1,254	109%	63%	25,000	25,000	-	100.00%	13,975	113%
Grant revenue	25,000	-	25,000	15.60%	274,212	160,256	113,956	171%	171%	300,000	160,256	139,744	187.20%	64,784	423%
Other income	1,641	667	974	20.51%	15,750	4,667	11,083	337%	197%	16,000	8,000	8,000	200.00%	45,220	35%
Total revenues	800,671	279,577	521,094	2.26%	35,560,686	34,754,026	806,660	102%	100%	35,773,044	35,505,300	267,744	100.75%	45,450,773	
EXPENDITURES															
Salaries and wages	672,622	784,402	111,780	7.15%	4,904,032	5,490,814	586,782	89%	52%	9,200,000	9,412,825	212,825	97.74%	4,584,931	107%
Employee benefits	85,202	127,699	42,497	5.44%	660,450	893,903	233,453	74%	42%	1,350,000	1,567,236	217,236	86.14%	646,628	102%
Medical (Health, Dental, Vision) Insurance	15,388	162,529	147,141	0.80%	864,659	1,137,697	273,038	76%	45%	1,850,000	1,915,510	65,510	96.58%	915,866	94%
Workers' compensation	522	-	(522)	0.61%	73,723	80,000	6,277	92%	87%	85,000	85,000	-	100.00%	69,271	106%
Bank service charges	79	165	86	3.99%	658	1,155	497	57%	33%	1,900	1,980	80	95.96%	714	92%
Minor equipment/furniture <\$5k	2,128	5,875	3,747	3.02%	10,952	41,125	30,173	27%	16%	70,500	70,500	-	100.00%	21,660	51%
Janitorial supplies	1,335	4,500	3,165	2.47%	24,343	31,500	7,157	77%	45%	54,000	54,000	-	100.00%	15,984	152%
Operating supplies	7,961	11,465	3,504	5.79%	80,254	80,254	23,384	71%	41%	137,578	137,578	-	100.00%	37,238	153%
Bib processing supplies	9,264	16,886	7,622	4.57%	52,051	118,204	66,153	44%	26%	202,636	202,636	-	100.00%	49,900	104%
Postage	1,559	3,070	1,511	4.23%	11,187	21,492	10,305	52%	30%	36,844	36,844	-	100.00%	11,338	99%
Printing	1,286	1,608	322	6.66%	15,740	11,258	(4,482)	140%	82%	19,300	19,300	-	100.00%	18,216	86%
Memberships	10,941	1,955	(8,986)	46.63%	20,743	13,685	(7,058)	152%	88%	23,461	23,461	-	100.00%	13,315	156%
Public relations	8,832	4,212	(4,620)	17.48%	34,041	29,482	(4,559)	115%	67%	50,540	50,540	-	100.00%	21,116	161%
Programs	3,363	7,207	3,844	3.89%	46,742	50,447	3,705	93%	54%	86,480	86,480	-	100.00%	28,272	165%
Electric	19,048	25,381	6,333	6.25%	127,416	177,663	50,247	72%	42%	304,565	304,565	-	100.00%	100,237	127%
Water and sewer	9,460	4,675	(4,785)	16.86%	29,475	32,726	3,251	90%	53%	56,102	56,102	-	100.00%	23,020	128%
Natural gas	4,055	4,978	923	6.79%	50,142	34,842	(15,300)	144%	84%	80,000	59,729	(20,271)	133.94%	37,369	134%
Phones	29,264	27,410	(1,854)	8.90%	185,588	191,872	6,284	97%	56%	328,924	328,924	-	100.00%	213,548	87%
Disposal services	4,205	3,929	(276)	8.92%	35,058	27,498	(7,560)	127%	74%	65,000	47,139	(17,861)	137.89%	28,521	123%
Professional contracts	195,458	103,427	(92,031)	15.75%	949,970	723,989	(225,981)	131%	77%	1,241,125	1,241,125	-	100.00%	750,205	127%
Gas, motor oil, lubricants	1,017	1,625	608	5.22%	6,117	11,375	5,258	54%	31%	19,500	19,500	-	100.00%	4,488	136%
Repair and maintenance - building	(9,528)	23,000	32,528	-3.45%	127,219	161,000	33,781	79%	46%	276,000	276,000	-	100.00%	204,778	62%
Repair and maintenance - vehicles	849	1,500	651	4.72%	6,108	10,500	4,392	58%	34%	18,000	18,000	-	100.00%	3,582	171%
Repair and maintenance - office equip	23,089	15,225	(7,864)	12.64%	77,516	106,575	29,059	73%	42%	182,700	182,700	-	100.00%	85,846	90%
Repair and maintenance - computer	128,083	78,803	(49,280)	13.54%	475,220	551,615	76,395	86%	50%	945,625	945,625	-	100.00%	185,576	256%
Repair and maintenance - on-line computer	1,535	12,958	11,423	0.99%	123,745	90,706	(33,039)	136%	80%	155,496	155,496	-	100.00%	122,863	101%
Repair and maintenance - other equipment	-	1,250	1,250	0.00%	1,467	8,750	7,283	17%	10%	15,000	15,000	-	100.00%	5,202	28%
Tuition reimbursement	-	2,167	2,167	0.00%	1,422	15,167	13,745	9%	5%	26,000	26,000	-	100.00%	10,383	14%
Travel & mileage	3,839	3,682	(157)	8.69%	13,535	25,778	12,243	53%	31%	44,192	44,192	-	100.00%	8,171	166%
In-house training	858	2,183	1,325	3.27%	2,734	15,283	12,549	18%	10%	26,200	26,200	-	100.00%	995	275%
Meetings	588	647	59	7.57%	2,290	4,532	2,242	51%	29%	7,770	7,770	-	100.00%	693	330%
Out-of-house training & conferences	3,753	3,400	(353)	9.20%	18,222	23,800	5,578	77%	45%	40,800	40,800	-	100.00%	16,880	108%
Treasurer's fee	5,045	2,750	(2,295)	0.92%	505,251	546,700	41,449	92%	92%	550,000	550,000	-	100.00%	656,904	77%

Books	41,252	48,083	6,831	7.15%	301,610	336,583	34,973	90%	52%	577,000	577,000	-	100.00%	282,167	107%
Newspapers/Periodicals	14,306	5,083	(9,223)	23.45%	18,708	35,583	16,875	53%	31%	61,000	61,000	-	100.00%	32,788	57%
Ebooks	-	11,417	11,417	0.00%	58,467	79,917	21,450	73%	43%	137,000	137,000	-	100.00%	48,315	121%
Compact discs	1,908	3,233	1,325	4.92%	13,514	22,633	9,119	60%	35%	38,800	38,800	-	100.00%	13,609	99%
Software	11,984	25,865	13,881	3.86%	209,161	181,053	(28,108)	116%	67%	310,376	310,376	-	100.00%	201,981	104%
DVD/BluRay	6,829	13,908	7,079	4.09%	31,009	97,358	66,349	32%	19%	166,900	166,900	-	100.00%	23,262	133%
Other expense	-	471	471	0.00%	35	3,296	3,261	1%	1%	5,650	5,650	-	100.00%	12,985	0%
Electronic resources	12,266	38,667	26,401	2.64%	303,524	270,667	(32,857)	112%	65%	500,000	464,000	(36,000)	107.76%	347,250	87%
Platform Fees	76	1,325	1,249	0.00%	11,676	9,275	(2,401)	126%	73%	15,900	15,900	-	0.00%	124	9416%
Insurance	11	-	(11)	0.01%	107,836	125,000	17,164	86%	86%	125,000	125,000	-	100.00%	101,133	107%
Equipment Rentals	-	83	83	0.00%	-	583	583	0%	0%	1,000	1,000	-	100.00%	-	0%
Lease/rental expense	-	-	-	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!	-	-	-	-	-	#DIV/0!
Total operating expenditures	1,329,732	1,598,698	268,966	6.68%	10,570,226	11,923,335	1,353,109	89%	53%	19,489,864	19,911,383	421,519	97.88%	9,957,324	
Capital outlay															
Equipment/furniture >\$5k	-	10,000	10,000	0.00%	-	70,000	70,000	0%	0%	120,000	120,000	-	100.00%	16,797	0%
New computers & other technology	148,795	2,500	(146,295)	495.98%	152,941	17,500	(135,441)	874%	510%	30,000	30,000	-	100.00%	14,680	1042%
Capital improvements	2,049,633	2,588,419	538,786	6.60%	13,650,916	18,118,931	4,468,015	75%	44%	31,061,024	31,061,024	-	100.00%	1,330,919	1026%
Opening Day Collection	-	83,333	83,333	0.00%	59	583,333	583,274	0%	0%	1,000,000	1,000,000	-	100.00%	-	#DIV/0!
Total capital outlay	2,198,428	2,684,252	485,824	6.83%	13,803,916	18,789,764	4,985,848	73%	43%	32,211,024	32,211,024	-	100.00%	1,362,396	1013%
Transfers out															
Debt service lease 2006 & 2010	-	-	-		-	-	-			-	-	-		-	
Total transfers out	-	-	-		-	-	-			-	-	-		-	
Tax distribution															
Tax distribution to member libraries	-	37,222	37,222	0.00%	7,383,866	7,399,802	15,936	100%	99%	7,444,469	7,444,469	-	100.00%	10,186,337	72%
Total tax distribution to member libraries	-	37,222	37,222	0.00%	7,383,866	7,399,802	15,936	100%	99%	7,444,469	7,444,469	-	100.00%	10,186,337	
Total expenditures	3,528,160	4,320,172	792,012	5.92%	31,758,008	38,112,901	6,354,893	83%	53%	59,145,357	59,566,876	421,519	99.29%	21,506,057	148%
EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES	(2,727,489)	(4,040,595)	1,313,106		3,802,678	(3,358,875)	7,161,553			(23,372,313)	(24,061,576)	689,263		23,944,716	
FUND BALANCE															
Beginning Fund Balance	83,541,430				77,011,263					77,011,263	70,698,742			61,045,371	
Ending Fund Balance	80,813,941				80,813,941					53,638,950	46,637,166			84,990,087	