

**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 August 31, 2022  
66.7%  
prepared September 18, 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 August YTD	2022 / 2021 Actual
<b>REVENUES</b>															
General property taxes	173,689	136,127	37,562	0.51%	34,077,222	33,963,980	113,242	100%	100%	34,100,000	34,032,044	67,956	100.20%	44,145,661	77%
Specific ownership taxes	228,870	100,000	128,870	19.07%	1,386,793	800,000	586,793	173%	116%	1,400,000	1,200,000	200,000	116.67%	1,467,716	94%
Earnings on investments	145,284	6,666	138,618	181.61%	338,715	53,333	285,382	635%	423%	300,000	80,000	220,000	375.00%	33,959	997%
Fines and fees	3,399	2,084	1,315	13.60%	19,236	16,667	2,569	115%	77%	25,000	25,000	-	100.00%	17,238	112%
Grant revenue	25,174	-	25,174	15.71%	299,386	160,256	139,130	187%	187%	300,000	160,256	139,744	187.20%	64,784	462%
Other income	3,430	666	2,764	42.88%	19,180	5,333	13,847	360%	240%	20,000	8,000	12,000	250.00%	68,513	28%
<b>Total revenues</b>	<b>579,846</b>	<b>245,543</b>	<b>334,303</b>	<b>1.63%</b>	<b>36,140,532</b>	<b>34,999,569</b>	<b>1,140,963</b>	<b>103%</b>	<b>102%</b>	<b>36,145,000</b>	<b>35,505,300</b>	<b>639,700</b>	<b>101.80%</b>	<b>45,797,871</b>	<b>79%</b>
<b>EXPENDITURES</b>															
Salaries and wages	681,241	784,402	103,161	7.24%	5,585,273	6,275,216	689,943	89%	59%	9,100,000	9,412,825	312,825	96.68%	5,215,274	107%
Employee benefits	90,732	127,702	36,970	5.79%	751,182	1,021,605	270,423	74%	48%	1,300,000	1,567,236	267,236	82.95%	732,168	103%
Medical (Health, Dental, Vision) Insurance	231,426	162,527	(68,899)	12.08%	1,096,085	1,300,224	204,139	84%	57%	1,800,000	1,915,510	115,510	93.97%	1,035,232	106%
Workers' compensation	-	-	-	0.00%	73,723	80,000	6,277	92%	87%	85,000	-	-	100.00%	69,271	106%
Bank service charges	107	165	58	5.40%	765	1,320	555	58%	39%	1,850	1,980	130	93.43%	846	90%
Minor equipment/furniture <\$5k	293	5,875	5,582	0.42%	11,245	47,000	35,755	24%	16%	70,500	70,500	-	100.00%	22,660	50%
Janitorial supplies	1,600	4,500	2,900	2.96%	25,943	36,000	10,057	72%	48%	52,000	54,000	2,000	96.30%	19,636	132%
Operating supplies	5,259	11,464	6,205	3.82%	62,129	91,718	29,589	68%	45%	130,000	137,578	7,578	94.49%	46,687	133%
Bib processing supplies	12,059	16,887	4,828	5.95%	64,110	135,091	70,981	47%	32%	202,636	202,636	-	100.00%	58,737	109%
Postage	1,552	3,070	1,518	4.21%	12,739	24,562	11,823	52%	35%	36,844	36,844	-	100.00%	14,439	88%
Printing	1,587	1,609	22	8.22%	17,327	12,867	(4,460)	135%	90%	22,000	19,300	(2,700)	113.99%	18,618	93%
Memberships	100	1,955	1,855	0.43%	20,843	15,640	(5,203)	133%	89%	23,461	23,461	-	100.00%	15,287	136%
Public relations	11,360	4,211	(7,149)	22.48%	45,401	33,693	(11,708)	135%	90%	50,540	50,540	-	100.00%	25,945	175%
Programs	892	7,206	6,314	1.03%	47,634	57,653	10,019	83%	55%	80,000	86,480	6,480	92.51%	34,089	140%
Electric	28,857	25,380	(3,477)	9.47%	156,273	203,043	46,770	77%	51%	300,000	304,565	4,565	98.50%	135,616	116%
Water and sewer	9,700	4,675	(5,025)	17.29%	39,175	37,401	(1,774)	105%	70%	56,102	56,102	-	100.00%	34,691	113%
Natural gas	582	4,977	4,395	0.97%	50,724	39,819	(10,905)	127%	85%	80,000	59,729	(20,271)	133.94%	37,945	134%
Phones	20,605	27,411	6,806	6.26%	206,193	219,283	13,090	94%	63%	328,924	328,924	-	100.00%	242,482	85%
Disposal services	4,111	3,928	(183)	8.72%	39,169	31,426	(7,743)	125%	83%	65,000	47,139	(17,861)	137.89%	32,021	122%
Professional contracts	85,319	103,427	18,108	6.87%	1,035,289	827,416	(207,873)	125%	83%	1,300,000	1,241,125	(58,875)	104.74%	839,637	123%
Gas, motor oil, lubricants	1,098	1,625	527	5.63%	7,215	13,000	5,785	56%	37%	19,500	19,500	-	100.00%	4,488	161%
Repair and maintenance - building	33,164	23,000	(10,164)	12.02%	160,383	184,000	23,617	87%	58%	276,000	276,000	-	100.00%	243,642	66%
Repair and maintenance - vehicles	1,263	1,500	237	7.02%	7,371	12,000	4,629	61%	41%	18,000	18,000	-	100.00%	4,745	155%
Repair and maintenance - office equip	11,632	15,225	3,593	6.37%	89,148	121,800	32,652	73%	49%	182,700	182,700	-	100.00%	97,904	91%
Repair and maintenance - computer	197,580	78,802	(118,778)	20.89%	672,800	630,417	(42,383)	107%	71%	945,625	945,625	-	100.00%	186,945	360%
Repair and maintenance - on-line computer	1,536	12,958	11,422	0.99%	125,281	103,664	(21,617)	121%	81%	155,996	155,996	-	100.00%	124,145	101%
Repair and maintenance - other equipment	-	1,250	1,250	0.00%	1,467	10,000	8,533	15%	10%	15,000	15,000	-	100.00%	5,976	25%
Tuition reimbursement	-	2,166	2,166	0.00%	1,422	17,333	15,911	8%	5%	26,000	26,000	-	100.00%	12,799	11%
Travel & mileage	1,015	3,683	2,668	2.30%	14,550	29,461	14,911	49%	33%	44,192	44,192	-	100.00%	9,467	154%
In-house training	7,500	2,184	(5,316)	28.63%	10,234	17,467	7,233	59%	39%	26,200	26,200	-	100.00%	1,295	790%
Meetings	-	648	648	0.00%	2,290	5,180	2,890	44%	29%	7,770	7,770	-	100.00%	793	289%
Out-of-house training & conferences	-	3,400	3,400	0.00%	18,222	27,200	8,978	67%	45%	40,800	40,800	-	100.00%	17,708	103%
Treasurer's fee	2,593	2,200	(393)	0.47%	507,844	548,900	41,056	93%	92%	550,000	550,000	-	100.00%	658,074	77%
Books	86,872	48,084	(38,788)	15.06%	388,482	384,667	(3,815)	101%	67%	577,000	577,000	-	100.00%	320,308	121%
Newspapers/Periodicals	43	5,084	5,041	0.07%	18,751	40,667	21,916	66%	31%	61,000	61,000	-	100.00%	32,988	57%
Ebooks	-	11,416	11,416	0.00%	58,467	91,333	32,866	64%	43%	137,000	137,000	-	100.00%	55,174	106%
Compact discs	3,337	3,234	(103)	8.60%	16,851	25,867	9,016	65%	43%	38,800	38,800	-	100.00%	15,933	106%
Software	3,370	25,864	22,494	1.09%	212,531	206,917	(5,614)	103%	68%	310,376	310,376	-	100.00%	203,791	104%
DVD/BluRay	10,085	13,909	3,824	6.04%	41,094	111,267	70,173	37%	25%	166,900	166,900	-	100.00%	27,964	147%
Other expense	-	471	471	0.00%	35	3,767	3,732	1%	1%	5,650	5,650	-	100.00%	12,985	0%
Electronic resources	30,474	38,666	8,192	6.57%	333,998	309,333	(24,665)	108%	72%	500,000	464,000	(36,000)	107.76%	348,892	96%
Platform Fees	-	1,325	1,325	0.00%	11,676	10,600	(1,076)	110%	73%	15,900	15,900	-	0.00%	124	9416%
Insurance	-	-	-	0.00%	107,836	125,000	17,164	86%	86%	125,000	125,000	-	100.00%	101,133	107%
Equipment Rentals	-	84	84	0.00%	667	667	0	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>	<b>1,578,944</b>	<b>1,598,149</b>	<b>19,205</b>	<b>7.93%</b>	<b>12,149,170</b>	<b>13,521,484</b>	<b>1,372,314</b>	<b>90%</b>	<b>61%</b>	<b>19,330,766</b>	<b>19,911,383</b>	<b>580,617</b>	<b>97.08%</b>	<b>11,118,554</b>	<b>109%</b>
<b>Capital outlay</b>															
Equipment/furniture >\$5k	-	10,000	10,000	0.00%	-	80,000	80,000	0%	0%	120,000	120,000	-	100.00%	16,797	0%
New computers & other technology	1,431	2,500	1,069	4.77%	154,372	20,000	(134,372)	772%	515%	30,000	30,000	-	100.00%	16,123	957%
Capital improvements	1,813,058	2,588,418	775,360	5.84%	15,463,974	20,707,349	5,243,375	75%	50%	31,061,024	31,061,024	-	100.00%	1,529,080	1011%
Opening Day Collection	1	83,334	83,333	0.00%	60	666,667	666,607	0%	0%	1,000,000	1,000,000	-	100.00%	-	#DIV/0!
<b>Total capital outlay</b>	<b>1,814,490</b>	<b>2,684,252</b>	<b>869,762</b>	<b>5.63%</b>	<b>15,618,406</b>	<b>21,474,016</b>	<b>5,855,610</b>	<b>73%</b>	<b>48%</b>	<b>32,211,024</b>	<b>32,211,024</b>	<b>-</b>	<b>100.00%</b>	<b>1,562,000</b>	<b>1000%</b>

<b>Transfers out</b>															
Debt service lease 2006 & 2010	-	-	-		-	-	-		-	-	-		-		
<b>Total transfers out</b>	-	-	-		-	-	-		-	-	-		-		
<b>Tax distribution</b>															
Tax distribution to member libraries	9,040	29,777	20,737	0.12%	7,392,906	7,429,579	36,673	100%	99%	7,444,469	7,444,469	-	100.00%	10,186,337	73%
<b>Total tax distribution to member libraries</b>	9,040	29,777	20,737	0.12%	7,392,906	7,429,579	36,673	100%	99%	7,444,469	7,444,469	-	100.00%	10,186,337	
<b>Total expenditures</b>	<u>3,402,474</u>	<u>4,312,178</u>	<u>909,704</u>	<u>5.71%</u>	<u>35,160,482</u>	<u>42,425,079</u>	<u>7,264,597</u>	<u>83%</u>	<u>59%</u>	<u>58,986,259</u>	<u>59,566,876</u>	<u>580,617</u>	<u>99.03%</u>	<u>22,866,891</u>	<u>154%</u>
EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES	(2,822,628)	(4,066,635)	1,244,007		980,050	(7,425,510)	8,405,560			(22,841,259)	(24,061,576)	1,220,317		22,930,980	
FUND BALANCE															
Beginning Fund Balance	80,813,941				77,011,263					77,011,263	70,698,742			61,045,371	
Ending Fund Balance	77,991,313				77,991,313					54,170,004	46,637,166			83,976,351	