

**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 September 30, 2022

75.0%

prepared October 11, 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 Budget	% of Annual Budget	Projected Revenues/Expenditures	Annual Budget	Variance Favorable (Unfavorable)	% of Annual Budget	September 2021 YTD	2022 / 2021 Actual
REVENUES															
General property taxes	51,105	34,032	17,073	0.15%	34,128,327	33,998,012	130,315	100%	100%	34,150,000	34,032,044	117,956	100.35%	44,198,746	77%
Specific ownership taxes	187,052	100,000	87,052	15.59%	1,573,845	900,000	673,845	175%	131%	1,600,000	1,200,000	400,000	133.33%	1,668,707	94%
Earnings on investments	113,666	6,667	106,999	142.08%	452,381	60,000	392,381	754%	565%	300,000	80,000	220,000	375.00%	36,700	1233%
Fines and fees	2,733	2,083	650	10.93%	21,969	18,750	3,219	117%	88%	25,000	25,000	-	100.00%	19,686	112%
Grant revenue	96,786	-	96,786	60.39%	396,172	160,256	235,916	247%	247%	415,000	160,256	254,744	258.96%	64,784	612%
Other income	2,817	667	2,150	35.21%	21,997	6,000	15,997	367%	275%	22,000	8,000	14,000	275.00%	117,160	19%
Total revenues	454,159	143,449	310,710	1.28%	36,594,691	35,143,018	1,451,673	104%	103%	36,512,000	35,505,300	1,006,700	102.84%	46,105,783	79%
EXPENDITURES															
Salaries and wages	681,554	784,403	102,849	7.24%	6,266,827	7,059,619	792,792	89%	67%	9,100,000	9,412,825	312,825	96.68%	5,848,654	107%
Employee benefits	90,338	127,701	37,363	5.76%	841,520	1,149,306	307,786	73%	54%	1,300,000	1,567,236	267,236	82.95%	817,723	103%
Medical (Health, Dental, Vision) Insurance	132,992	162,528	29,536	6.94%	1,229,077	1,462,752	233,675	84%	64%	1,800,000	1,915,510	115,510	93.97%	1,141,136	108%
Workers' compensation	-	-	-	0.00%	73,723	80,000	6,277	92%	87%	85,000	85,000	-	100.00%	69,271	106%
Bank service charges	91	165	74	4.60%	856	1,485	629	58%	43%	1,700	1,980	280	85.86%	958	89%
Minor equipment/furniture <\$5k	6,103	5,875	(228)	8.66%	17,348	52,875	35,527	33%	25%	70,500	70,500	-	100.00%	23,653	73%
Janitorial supplies	8,271	4,500	(3,771)	15.32%	34,214	40,500	6,286	84%	63%	50,000	54,000	4,000	92.59%	23,076	148%
Operating supplies	8,763	11,465	2,702	6.37%	70,892	103,183	32,291	69%	52%	120,000	137,578	17,578	87.22%	53,357	133%
Bib processing supplies	9,986	16,886	6,900	4.93%	74,096	151,977	77,881	49%	37%	202,636	202,636	-	100.00%	72,258	103%
Postage	3,113	3,071	(42)	8.45%	15,852	27,633	11,781	57%	43%	36,844	36,844	-	100.00%	16,180	98%
Printing	4,599	1,608	(2,991)	23.83%	21,926	14,475	(7,451)	151%	114%	25,000	19,300	(5,700)	100.00%	22,321	98%
Memberships	646	1,956	1,310	2.75%	21,489	17,596	(3,893)	122%	92%	25,000	23,461	(1,539)	106.56%	16,062	134%
Public relations	5,379	4,212	(1,167)	10.64%	50,780	37,905	(12,875)	134%	100%	52,000	50,540	(1,460)	102.89%	35,109	145%
Programs	3,123	7,207	4,084	3.61%	50,757	64,860	14,103	78%	59%	80,000	86,480	6,480	92.51%	38,725	131%
Electric	31,906	25,381	(6,525)	10.48%	188,179	228,424	40,245	82%	62%	300,000	304,565	4,565	98.50%	158,835	118%
Water and sewer	7,301	4,675	(2,626)	13.01%	46,476	42,076	(4,400)	110%	83%	56,102	56,102	-	100.00%	45,344	102%
Natural gas	1,296	4,978	3,682	2.17%	52,020	44,797	(7,223)	116%	87%	80,000	59,729	(20,271)	133.94%	38,527	135%
Phones	25,803	27,410	1,607	7.84%	231,996	246,693	14,697	94%	71%	328,924	328,924	-	100.00%	270,775	86%
Disposal services	1,682	3,928	2,246	3.57%	40,851	35,354	(5,497)	116%	87%	65,000	47,139	(17,861)	137.89%	35,702	114%
Professional contracts	89,579	103,428	13,849	7.22%	1,124,868	930,844	(194,024)	121%	91%	1,350,000	1,241,125	(108,875)	108.77%	930,640	121%
Gas, motor oil, lubricants	1,068	1,625	557	5.48%	8,283	14,625	6,342	57%	42%	19,500	19,500	-	100.00%	5,202	159%
Repair and maintenance - building	31,259	23,000	(8,259)	11.33%	191,642	207,000	15,358	93%	69%	276,000	276,000	-	100.00%	289,274	66%
Repair and maintenance - vehicles	2,524	1,500	(1,024)	14.02%	9,895	13,500	3,605	73%	55%	18,000	18,000	-	100.00%	7,200	137%
Repair and maintenance - office equip	20,758	15,225	(5,533)	11.36%	109,906	137,025	27,119	80%	60%	182,700	182,700	-	100.00%	98,736	111%
Repair and maintenance - computer	44,075	78,802	34,727	4.66%	716,875	709,219	(7,656)	101%	76%	945,625	945,625	-	100.00%	192,283	373%
Repair and maintenance - on-line computer	46,439	12,958	(33,481)	29.87%	171,720	116,622	(55,098)	147%	110%	180,000	155,496	(24,504)	115.76%	125,461	137%
Repair and maintenance - other equipment	-	1,250	1,250	0.00%	1,467	11,250	9,783	13%	10%	15,000	15,000	-	100.00%	5,976	25%
Tuition reimbursement	-	2,167	2,167	0.00%	1,422	19,500	18,078	7%	5%	26,000	26,000	-	100.00%	7,318	19%
Travel & mileage	2,830	3,683	853	6.40%	17,380	33,144	15,764	52%	39%	44,192	44,192	-	100.00%	10,042	173%
In-house training	75	2,183	2,108	0.29%	10,309	19,650	9,341	52%	39%	26,200	26,200	-	100.00%	(6,941)	-149%
Meetings	1,133	647	(486)	14.58%	3,423	5,827	2,404	59%	44%	7,770	7,770	-	100.00%	866	395%
Out-of-house training & conferences	1,118	3,400	2,282	2.74%	19,340	30,600	11,260	63%	47%	37,000	40,800	3,800	90.69%	21,493	90%
Treasurer's fee	531	550	19	0.10%	508,375	549,450	41,075	93%	92%	540,000	550,000	10,000	98.18%	658,871	77%
Books	57,412	48,083	(9,329)	9.95%	445,894	432,750	(13,144)	103%	77%	577,000	577,000	-	100.00%	368,346	121%
Newspapers/Periodicals	-	5,083	5,083	0.00%	18,751	45,750	26,999	41%	31%	61,000	61,000	-	100.00%	33,554	56%
Ebooks	12,674	11,417	(1,257)	9.25%	71,141	102,750	31,609	69%	52%	137,000	137,000	-	100.00%	63,816	111%
Compact discs	64	3,233	3,169	0.16%	16,915	29,100	12,185	58%	44%	38,800	38,800	-	100.00%	17,914	94%
Software	31,033	25,865	(5,168)	10.00%	243,564	232,782	(10,782)	105%	78%	310,376	310,376	-	100.00%	234,608	104%
DVD/BluRay	496	13,908	13,412	0.30%	41,590	125,175	83,585	33%	25%	166,900	166,900	-	100.00%	31,940	130%
Other expense	-	470	470	0.00%	35	4,237	4,202	1%	1%	5,650	5,650	-	100.00%	16,485	0%
Electronic resources	3,495	38,667	35,172	0.75%	337,493	348,000	10,507	97%	73%	500,000	464,000	(36,000)	107.76%	363,164	93%
Platform Fees	-	1,325	1,325	0.00%	11,676	11,925	249	98%	73%	15,900	15,900	-	0.00%	124	9416%
Insurance	10	-	(10)	0.01%	107,846	125,000	17,154	86%	86%	115,000	125,000	10,000	92.00%	101,133	107%
Equipment Rentals	-	83	83	0.00%	-	750	750	0%	0%	1,000	1,000	-	100.00%	-	0%
Lease/rental expense	-	-	-	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!	-	-	-	-	-	#DIV/0!
Total operating expenditures	1,369,519	1,596,501	226,982	6.88%	13,518,689	15,117,985	1,599,296	89%	68%	19,375,319	19,911,383	536,064	97.31%	12,305,171	
Capital outlay															
Equipment/furniture >\$5k	-	10,000	10,000	0.00%	-	90,000	90,000	0%	0%	120,000	120,000	-	100.00%	17,252	0%
New computers & other technology	4,896	2,500	(2,396)	16.32%	159,268	22,500	(136,768)	708%	531%	30,000	30,000	-	100.00%	24,647	646%
Capital improvements	1,398,994	2,588,419	1,189,425	4.50%	16,862,968	23,295,768	6,432,800	72%	54%	27,000,000	31,061,024	4,061,024	86.93%	2,074,640	813%
Opening Day Collection	-	83,333	83,333	0.00%	60	750,000	749,940	0%	0%	1,000,000	1,000,000	-	100.00%	14,552	

Total capital outlay	1,403,890	2,684,252	1,280,362	4.36%	17,022,296	24,158,268	7,135,972	70%	53%	28,150,000	32,211,024	4,061,024	87.39%	2,131,091	799%
Transfers out															
Debt service lease 2006 & 2010	-	-	-												
Total transfers out	-	-	-												
Tax distribution															
Tax distribution to member libraries	9,039	7,445	(1,594)	0.12%	7,401,945	7,437,024	35,079	100%	99%	7,444,469	7,444,469	-	100.00%	10,196,707	73%
Total tax distribution to member libraries	9,039	7,445	(1,594)	0.12%	7,401,945	7,437,024	35,079	100%	99%	7,444,469	7,444,469	-	100.00%	10,196,707	
Total expenditures	2,782,448	4,288,198	1,505,750	4.67%	37,942,930	46,713,277	8,770,347	81%	64%	54,969,788	59,566,876	4,597,088	92.28%	24,632,969	154%
EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES	(2,328,289)	(4,144,749)	1,816,460		(1,348,239)	(11,570,259)	10,222,020			(18,457,788)	(24,061,576)	5,603,788		21,472,814	
FUND BALANCE															
Beginning Fund Balance	77,991,313				77,011,263					77,011,263	70,698,742			61,045,371	
Ending Fund Balance	75,663,024				75,663,024					58,553,475	46,637,166			82,518,185	