

**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 November 30, 2022
91.7%
prepared December 16, 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 YTD	2022 / 2021 Actual
REVENUES															
General property taxes	(112,658)	-	(112,658)	-0.33%	34,157,924	34,032,044	125,880	100%	100%	34,160,000	34,032,044	127,956	100.38%	44,297,156	77%
Specific ownership taxes	170,447	100,000	70,447	14.20%	1,924,237	1,100,000	824,237	175%	160%	1,925,000	1,200,000	725,000	160.42%	2,027,860	95%
Earnings on investments	213,098	6,666	206,432	266.37%	819,206	73,333	745,873	1117%	1024%	500,000	80,000	420,000	625.00%	41,893	1955%
Fines and fees	2,236	2,084	152	8.94%	27,173	22,917	4,256	119%	109%	27,500	25,000	2,500	110.00%	24,629	110%
Grant revenue	26,640	-	26,640	16.62%	457,555	160,256	297,299	286%	286%	458,000	160,256	297,744	285.79%	64,784	706%
Other income	1,576	666	910	19.70%	26,981	7,333	19,648	368%	337%	27,000	8,000	19,000	337.50%	163,101	17%
Total revenues	301,339	109,416	191,923	0.85%	37,413,076	35,395,883	2,017,193	106%	105%	37,097,500	35,505,300	1,592,200	104.48%	46,619,423	80%
EXPENDITURES															
Salaries and wages	673,871	784,402	110,531	7.16%	7,602,845	8,628,423	1,025,578	88%	81%	9,000,000	9,412,825	412,825	95.61%	7,123,881	107%
Employee benefits	89,788	127,698	37,910	5.73%	1,025,848	1,404,705	378,857	73%	65%	1,250,000	1,567,236	317,236	79.76%	984,248	104%
Medical (Health, Dental, Vision) Insurance	123,912	162,528	38,616	6.47%	1,485,544	1,787,809	302,265	83%	78%	1,700,000	1,915,510	215,510	88.75%	1,384,402	107%
Workers' compensation	-	-	-	0.00%	73,723	80,000	6,277	92%	87%	80,000	85,000	5,000	94.12%	69,505	106%
Bank service charges	73	165	92	3.69%	1,012	1,815	803	56%	51%	1,300	1,980	680	65.66%	1,167	87%
Minor equipment/furniture <\$5k	9,484	5,875	(3,609)	13.45%	30,183	64,625	34,442	47%	43%	70,500	70,500	-	100.00%	28,708	105%
Janitorial supplies	3,169	4,500	1,331	5.87%	41,540	49,500	7,960	84%	77%	50,000	54,000	4,000	92.59%	33,089	126%
Operating supplies	12,402	11,465	(937)	9.01%	93,191	126,113	32,922	74%	68%	120,000	137,578	17,578	87.22%	73,176	127%
Bib processing supplies	26,441	16,887	(9,554)	13.05%	111,787	185,750	73,963	60%	55%	200,000	202,636	2,636	98.70%	93,059	120%
Postage	1,666	3,071	1,405	4.52%	19,110	33,774	14,664	57%	52%	36,844	36,844	-	100.00%	19,566	98%
Printing	263	1,609	1,346	1.36%	23,153	17,692	(5,461)	131%	120%	30,000	19,300	(10,700)	155.44%	23,000	101%
Memberships	748	1,955	1,207	3.19%	23,240	21,506	(1,734)	108%	99%	25,000	23,461	(1,539)	106.56%	17,121	136%
Public relations	4,345	4,211	(134)	8.60%	55,232	46,328	(8,904)	119%	109%	60,000	50,540	(9,460)	118.72%	42,356	130%
Programs	2,429	7,206	4,777	2.81%	55,703	79,273	23,570	70%	64%	80,000	86,480	6,480	92.51%	45,449	123%
Electric	21,127	25,381	4,254	6.94%	233,498	279,185	45,687	84%	77%	280,000	304,565	24,565	91.93%	204,872	114%
Water and sewer	4,222	4,675	453	7.53%	82,784	51,427	(31,357)	161%	148%	95,000	56,102	(38,898)	169.33%	60,577	137%
Natural gas	5,209	4,978	(231)	8.72%	58,741	54,752	(3,989)	107%	98%	80,000	59,729	(20,271)	133.94%	43,220	136%
Phones	34,171	27,411	(6,760)	10.39%	190,179	301,514	111,335	63%	58%	328,924	328,924	-	100.00%	236,542	80%
Disposal services	4,918	3,929	(989)	10.43%	53,448	43,211	(10,237)	124%	113%	65,000	47,139	(17,861)	137.89%	43,782	122%
Professional contracts	114,173	103,427	(10,746)	9.20%	1,334,998	1,137,698	(197,300)	117%	108%	1,450,000	1,241,125	(208,875)	116.83%	1,099,436	121%
Gas, motor oil, lubricants	934	1,625	691	4.79%	9,217	17,875	8,658	52%	47%	19,500	19,500	-	100.00%	7,495	123%
Repair and maintenance - building	40,853	23,000	(17,853)	14.80%	287,240	253,000	(34,240)	114%	104%	325,000	276,000	(49,000)	117.75%	344,157	83%
Repair and maintenance - vehicles	2,250	1,500	(750)	12.50%	15,801	16,500	699	96%	88%	18,000	18,000	-	100.00%	14,332	110%
Repair and maintenance - office equip	10,738	15,225	4,487	5.88%	123,801	167,475	43,674	74%	68%	182,700	182,700	-	100.00%	134,815	92%
Repair and maintenance - computer	(3,200)	78,802	82,002	-0.34%	812,402	866,823	54,421	94%	86%	945,625	945,625	-	100.00%	201,177	404%
Repair and maintenance - on-line computer	(31,929)	12,958	44,887	-20.53%	139,791	142,538	2,747	98%	90%	160,000	155,496	(4,504)	102.90%	137,773	101%
Repair and maintenance - other equipment	296	1,250	954	1.97%	1,763	13,750	11,987	13%	12%	15,000	15,000	-	100.00%	16,334	11%
Tuition reimbursement	-	2,166	2,166	0.00%	6,422	23,833	17,411	27%	25%	26,000	26,000	-	100.00%	8,410	76%
Travel & mileage	2,349	3,682	1,333	5.32%	22,417	40,509	18,092	55%	51%	40,000	44,192	4,192	90.51%	12,738	176%
In-house training	3,299	2,184	(1,115)	12.59%	22,057	24,017	1,960	92%	84%	26,200	26,200	-	100.00%	(3,814)	-578%
Meetings	642	647	5	8.26%	4,431	7,122	2,691	62%	57%	6,500	7,770	1,270	83.66%	1,850	240%
Out-of-house training & conferences	876	3,400	2,524	2.15%	20,315	37,400	17,085	54%	50%	35,000	40,800	5,800	85.78%	25,651	79%
Treasurer's fee	72	-	(72)	0.01%	510,238	550,000	39,762	93%	93%	520,000	550,000	30,000	94.55%	660,353	77%
Books	119,704	48,084	(71,620)	20.75%	626,682	528,917	(97,765)	118%	109%	700,000	577,000	(123,000)	121.32%	473,683	132%
Newspapers/Periodicals	37	5,084	5,047	0.06%	18,788	55,917	37,129	34%	31%	20,000	61,000	41,000	32.79%	33,554	56%
Ebooks	10,474	11,416	942	7.65%	92,445	125,583	33,138	74%	67%	110,000	137,000	27,000	80.29%	87,726	105%
Compact discs	4,383	3,234	(1,149)	11.30%	22,801	35,567	12,766	64%	59%	27,000	38,800	11,800	69.59%	27,306	84%
Software	22,546	25,864	3,318	7.26%	304,215	284,511	(19,704)	107%	98%	310,376	310,376	-	100.00%	212,146	143%
DVD/BluRay	7,249	13,909	6,660	4.34%	53,617	152,992	99,375	35%	32%	75,000	166,900	91,900	44.94%	46,937	114%
Other expense	10	471	461	0.18%	45	5,179	5,134	1%	1%	5,650	5,650	-	100.00%	16,510	0%
Electronic resources	17,731	38,666	20,935	3.82%	373,404	425,333	51,929	88%	80%	464,000	464,000	-	100.00%	400,133	93%
Platform Fees	-	1,325	1,325	0.00%	11,676	14,575	2,899	80%	73%	15,900	15,900	-	0.00%	124	9416%
Insurance	(10)	-	10	-0.01%	107,836	125,000	17,164	86%	86%	108,000	125,000	17,000	86.40%	135,323	80%
Equipment Rentals	-	84	84	0.00%	-	917	917	0%	0%	1,000	1,000	-	100.00%	-	#DIV/0!
Lease/rental expense	-	-	-	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!	-	-	-	-	-	#DIV/0!
Total operating expenditures	1,341,715	1,595,949	254,234	6.74%	16,183,163	18,310,433	2,127,270	88%	81%	19,159,019	19,911,383	752,364	96.22%	14,621,869	111%
Capital outlay															
Equipment/furniture >\$5k	15,765	10,000	(5,765)	13.14%	15,765	110,000	94,235	14%	13%	30,000	120,000	90,000	25.00%	17,252	91%
New computers & other technology	12,182	2,500	(9,682)	40.61%	216,546	27,500	(189,046)	787%	722%	300,000	30,000	(270,000)	1000.00%	35,019	618%
Capital improvements	2,002,115	2,588,418	586,303	6.45%	20,918,518	28,472,605	7,554,087	73%	67%	27,000,000	31,061,024	4,061,024	86.93%	3,094,804	676%

Opening Day Collection	82,796	83,334	538	8.28%	84,077	916,667	832,590	9%	8%	1,000,000	1,000,000	100.00%	18,732	449%	
Total capital outlay	2,112,858	2,684,252	571,394	6.56%	21,234,906	29,526,772	8,291,866	72%	66%	28,330,000	32,211,024	3,881,024	87.95%	3,165,807	671%
Transfers out															
Debt service lease 2006 & 2010	-	-	-												
Total transfers out	-	-	-		-	-	-			-	-	-		-	
Tax distribution															
Tax distribution to member libraries	28,000	-	(28,000)	0.38%	7,440,989	7,444,469	3,480	100%	100%	7,444,469	7,444,469	-	100.00%	10,230,077	73%
Total tax distribution to member libraries	28,000	-	(28,000)	0.38%	7,440,989	7,444,469	3,480	100%	100%	7,444,469	7,444,469	-	100.00%	10,230,077	
Total expenditures	3,482,573	4,280,201	797,628	5.85%	44,859,058	55,281,674	10,422,616	81%	75%	54,933,488	59,566,876	4,633,388	92.22%	28,017,753	160%
EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES	(3,181,234)	(4,170,785)	989,551		(7,445,982)	(19,885,791)	12,439,809			(17,835,988)	(24,061,576)	6,225,588		18,601,670	
FUND BALANCE															
Beginning Fund Balance	72,746,515				77,011,263					77,011,263	70,698,742	6,312,521		61,045,371	
Ending Fund Balance	69,565,281				69,565,281					59,175,275	46,637,166	12,538,109		79,647,041	