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 December 31, 2022
100.0%
prepared January 17, 2023

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 December YTD	2022 / 2021 Actual
REVENUES															
General property taxes	137,842	-	137,842	0.41%	34,295,766	34,032,044	263,722	101%	101%	34,295,766	34,032,044	263,722	100.77%	44,301,611	77%
Specific ownership taxes	147,572	100,000	47,572	12.30%	2,071,809	1,200,000	871,809	173%	173%	2,071,809	1,200,000	871,809	172.65%	2,211,114	94%
Earnings on investments	326,042	6,667	319,375	407.55%	1,145,248	80,000	1,065,248	1432%	1432%	1,145,248	80,000	1,065,248	1431.56%	34,120	3357%
Fines and fees	2,004	2,083	(79)	8.02%	29,177	25,000	4,177	117%	117%	29,177	25,000	4,177	116.71%	26,280	111%
Grant revenue	(30)	-	(30)	-0.02%	457,525	160,256	297,269	285%	285%	457,525	160,256	297,269	285.50%	64,784	706%
Other income	1,235	667	568	15.44%	28,216	8,000	20,216	353%	353%	28,216	8,000	20,216	352.70%	208,127	14%
Total revenues	614,665	109,417	505,248	1.73%	38,027,741	35,505,300	2,522,441	107%	107%	38,027,741	35,505,300	2,522,441	107.10%	46,846,036	
EXPENDITURES															
Salaries and wages	1,192,102	784,402	(407,700)	12.66%	8,794,947	9,412,825	617,878	93%	93%	8,794,947	9,412,825	617,878	93.44%	8,243,951	107%
Employee benefits	126,031	162,531	36,500	8.04%	1,151,879	1,567,236	415,357	73%	73%	1,151,879	1,567,236	415,357	73.50%	1,112,655	104%
Medical (Health, Dental, Vision) Insurance	134,321	127,701	(6,620)	7.01%	1,619,865	1,915,510	295,645	85%	85%	1,619,865	1,915,510	295,645	84.57%	1,421,980	114%
Workers' compensation	-	5,000	5,000	0.00%	73,723	85,000	11,277	87%	87%	73,723	85,000	11,277	86.73%	69,505	106%
Bank service charges	71	165	94	3.59%	1,083	1,980	897	55%	55%	1,083	1,980	897	54.70%	1,274	85%
Minor equipment/furniture <$5k	4,510	5,875	1,365	6.40%	34,693	70,500	35,807	49%	49%	34,693	70,500	35,807	49.21%	41,048	85%
Janitorial supplies	2,895	4,500	1,605	5.36%	44,435	54,000	9,565	82%	82%	44,435	54,000	9,565	82.29%	41,495	107%
Operating supplies	23,899	11,465	(12,434)	17.37%	117,090	137,578	20,488	85%	85%	117,090	137,578	20,488	85.11%	98,969	118%
Bib processing supplies	13,403	16,886	3,483	6.61%	125,190	202,636	77,446	62%	62%	125,190	202,636	77,446	61.78%	117,500	107%
Postage	2,806	3,070	264	7.62%	21,916	36,844	14,928	59%	59%	21,916	36,844	14,928	59.48%	22,861	96%
Printing	858	1,608	750	4.45%	24,011	19,300	(4,711)	124%	124%	24,011	19,300	(4,711)	124.41%	24,233	99%
Memberships	980	1,955	975	4.18%	24,220	23,461	(759)	103%	103%	24,220	23,461	(759)	103.24%	17,705	137%
Public relations	744	4,212	3,468	1.47%	55,976	50,540	(5,436)	111%	111%	55,976	50,540	(5,436)	110.76%	46,116	121%
Programs	1,405	7,207	5,802	1.62%	57,108	86,480	29,372	66%	66%	57,108	86,480	29,372	66.04%	49,683	115%
Electric	20,596	25,380	4,784	6.76%	254,094	304,565	50,471	83%	83%	254,094	304,565	50,471	83.43%	224,742	113%
Water and sewer	2,436	4,675	2,239	4.34%	85,220	56,102	(29,118)	152%	152%	85,220	56,102	(29,118)	151.90%	66,929	127%
Natural gas	20,766	4,977	(15,789)	34.77%	79,507	59,729	(19,778)	133%	133%	79,507	59,729	(19,778)	133.11%	52,292	152%
Phones	21,346	27,410	6,064	6.49%	211,525	328,924	117,399	64%	64%	211,525	328,924	117,399	64.31%	269,062	79%
Disposal services	4,453	3,928	(525)	9.45%	57,901	47,139	(10,762)	123%	123%	57,901	47,139	(10,762)	122.83%	44,176	131%
Professional contracts	129,964	103,427	(26,537)	10.47%	1,464,962	1,241,125	(223,837)	118%	118%	1,464,962	1,241,125	(223,837)	118.04%	1,263,950	116%
Gas, motor oil, lubricants	1,476	1,625	149	7.57%	10,693	19,500	8,807	55%	55%	10,693	19,500	8,807	54.84%	8,089	132%
Repair and maintenance - building	56,772	23,000	(33,772)	20.57%	344,012	276,000	(68,012)	125%	125%	344,012	276,000	(68,012)	124.64%	382,929	90%
Repair and maintenance - vehicles	1,528	1,500	(28)	8.49%	17,329	18,000	671	96%	96%	17,329	18,000	671	96.27%	16,383	106%
Repair and maintenance - office equip	7,914	15,225	7,311	4.33%	131,715	182,700	50,985	72%	72%	131,715	182,700	50,985	72.09%	160,868	82%
Repair and maintenance - computer	14,818	78,802	63,984	1.57%	827,220	945,625	118,405	87%	87%	827,220	945,625	118,405	87.48%	303,142	273%
Repair and maintenance - on-line computer	-	12,958	12,958	0.00%	139,791	155,496	15,705	90%	90%	139,791	155,496	15,705	89.90%	137,773	101%
Repair and maintenance - other equipment	10	1,250	1,240	0.07%	1,773	15,000	13,227	12%	12%	1,773	15,000	13,227	11.82%	18,916	9%
Tuition reimbursement	-	2,167	2,167	0.00%	6,422	26,000	19,578	25%	25%	6,422	26,000	19,578	24.70%	9,832	65%
Travel & mileage	4,936	3,683	(1,253)	11.17%	27,353	44,192	16,839	62%	62%	27,353	44,192	16,839	61.90%	17,647	155%
In-house training	900	2,183	1,283	3.44%	22,957	26,200	3,243	88%	88%	22,957	26,200	3,243	87.62%	(3,261)	-704%
Meetings	761	648	(113)	9.79%	5,192	7,770	2,578	67%	67%	5,192	7,770	2,578	66.82%	3,238	160%
Out-of-house training & conferences	1,652	3,400	1,748	4.05%	21,967	40,800	18,833	54%	54%	21,967	40,800	18,833	53.84%	18,514	119%
Treasurer's fee	1,839	-	(1,839)	0.33%	512,077	550,000	37,923	93%	93%	512,077	550,000	37,923	93.10%	660,418	78%
Books	(10,282)	48,083	58,365	-1.78%	616,400	577,000	(39,400)	107%	107%	616,400	577,000	(39,400)	106.83%	550,420	112%
Newspapers/Periodicals	-	5,083	5,083	0.00%	18,788	61,000	42,212	31%	31%	18,788	61,000	42,212	30.80%	33,722	56%
Ebooks	10,474	11,417	943	7.65%	102,919	137,000	34,081	75%	75%	102,919	137,000	34,081	75.12%	111,485	92%
Compact discs	2,211	3,233	1,022	5.70%	25,012	38,800	13,788	64%	64%	25,012	38,800	13,788	64.46%	34,108	73%
Software	27,499	25,865	(1,634)	8.86%	331,714	310,376	(21,338)	107%	107%	331,714	310,376	(21,338)	106.87%	219,013	151%
DVD/BluRay	6,320	13,908	7,588	3.79%	59,937	166,900	106,963	36%	36%	59,937	166,900	106,963	35.91%	62,228	96%
Other expense	23	471	448	0.41%	68	5,650	5,582	1%	1%	68	5,650	5,582	1.20%	16,524	0%
Electronic resources	23,919	38,667	14,748	5.15%	397,323	464,000	66,677	86%	86%	397,323	464,000	66,677	85.63%	416,642	95%
Platform Fees	1,000	1,325	325	0.00%	12,676	15,900	3,224	80%	80%	12,676	15,900	3,224	0.00%	1,124	1128%
Insurance	-	-	-	0.00%	107,836	125,000	17,164	86%	86%	107,836	125,000	17,164	86.27%	135,323	80%
Equipment Rentals	-	83	83	0.00%		1,000	1,000	0%	0%	-	1,000	1,000	0.00%		0%
Lease/rental expense	-	-	-	#DIV/0!		-	-	#DIV/0!	#DIV/0!	-	-	-			#DIV/0!
Total operating expenditures	1,857,356	1,600,950	(256,406)	9.33%	18,040,519	19,911,383	1,870,864	91%	91%	18,040,519	19,911,383	1,870,864	90.60%	16,545,203	109%
Capital outlay															
Equipment/furniture >$5k	-	10,000	10,000	0.00%	15,765	120,000	104,235	13%	13%	15,765	120,000	104,235	13.14%	17,252	91%
New computers & other technology	(48,211)	2,500	50,711	-160.70%	168,335	30,000	(138,335)	561%	561%	168,335	30,000	(138,335)	561.12%	53,231	316%
Capital improvements	2,882,706	2,588,419	(294,287)	9.28%	23,801,224	31,061,024	7,259,800	77%	77%	23,801,224	31,061,024	7,259,800	76.63%	3,989,528	597%
Opening Day Collection	402,141	83,333	(318,808)	40.21%	486,218	1,000,000	513,782	49%	49%	486,218	1,000,000	513,782	48.62%	19,155	2538%
Total capital outlay	3,236,636	2,684,252	(552,384)	10.05%	24,471,542	32,211,024	7,739,482	76%	76%	24,471,542	32,211,024	7,739,482	75.97%	4,079,166	600%
Transfers out															
Debt service lease 2006 & 2010	-	-	-				-			-	-	-		-	

Total transfers out	-	-	-		-	-	-			-	-	-		-	
Tax distribution															
Tax distribution to member libraries	18,991	-	(18,991)	0.26%	7,459,980	7,444,469	(15,511)	100%	100%	7,459,980	7,444,469	(15,511)	100.21%	10,255,775	73%
Total tax distribution to member libraries	18,991	-	(18,991)	0.26%	7,459,980	7,444,469	(15,511)	100%	100%	7,459,980	7,444,469	(15,511)	100.21%	10,255,775	
Total expenditures	5,112,983	4,285,202	(827,781)	8.58%	49,972,041	59,566,876	9,594,835	84%	84%	49,972,041	59,566,876	9,594,835	83.89%	30,880,144	162%
EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES	(4,498,318)	(4,175,785)	(322,533)		(11,944,300)	(24,061,576)	12,117,276			(11,944,300)	(24,061,576)	12,117,276		15,965,892	
FUND BALANCE															
Beginning Fund Balance	69,565,281				77,011,263					77,011,263	70,698,742	6,312,521		61,045,371	
Ending Fund Balance	65,066,963				65,066,963					65,066,963	46,637,166	18,429,797		77,011,263	