

**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 January 31, 2023
8.3%**

prepared February 15, 2023

Note: Conditional formatting in the % of YTD, % of Actual, and 2023 / 2022 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	2022 January YTD	2023 / 2022 Actual
REVENUES															
General property taxes	229,658	207,515	22,143	0.44%	229,658	207,515	22,143	111%	0%	51,878,812	51,878,812	-	100.00%	306,153	75%
Specific ownership taxes	183,358	100,000	83,358	15.28%	183,358	100,000	83,358	183%	15%	1,200,000	1,200,000	-	100.00%	177,322	103%
Earnings on investments	269,028	6,667	262,361	336.29%	269,028	6,667	262,361	4035%	336%	80,000	80,000	-	100.00%	(12,274)	-2192%
Fines and fees	2,736	2,083	653	10.94%	2,736	2,083	653	131%	11%	25,000	25,000	-	100.00%	2,493	110%
Grant revenue	84,351	84,351	-	100.00%	84,351	84,351	-	100%	100%	84,351	84,351	-	100.00%	43,500	194%
Other income	2,741	667	2,074	34.26%	2,741	667	2,074	411%	34%	8,000	8,000	-	100.00%	1,938	141%
Total revenues	771,872	401,283	370,589	1.45%	771,872	401,283	370,589	192%	1%	53,276,163	53,276,163	-	100.00%	519,132	149%
EXPENDITURES															
Salaries and wages	710,372	959,675	249,303	6.17%	710,372	959,675	249,303	74%	6%	11,516,106	11,516,106	-	100.00%	549,536	129%
Employee benefits	118,317	156,235	37,918	6.31%	118,317	156,235	37,918	76%	6%	1,874,820	1,874,820	-	100.00%	102,466	115%
Medical (Health, Dental, Vision) Insurance	155,650	198,845	43,195	6.52%	155,650	198,845	43,195	78%	7%	2,386,141	2,386,141	-	100.00%	235,557	66%
Workers' compensation	68,073	88,000	19,927	77.36%	68,073	88,000	19,927	77%	77%	88,000	88,000	-	100.00%	70,424	97%
Bank service charges	116	165	49	5.86%	116	165	49	70%	6%	1,980	1,980	-	100.00%	94	123%
Minor equipment/furniture <\$5k	757	4,273	3,516	1.48%	757	4,273	3,516	18%	1%	51,275	51,275	-	100.00%	3,515	22%
Janitorial supplies	2,174	5,333	3,159	3.40%	2,174	5,333	3,159	41%	3%	64,000	64,000	-	100.00%	2,648	82%
Operating supplies	5,439	13,028	7,589	3.35%	5,439	13,028	7,589	42%	3%	162,340	162,340	-	100.00%	7,244	75%
Bib processing supplies	23	19,731	19,708	0.01%	23	19,731	19,708	0%	0%	236,769	236,769	-	100.00%	220	10%
Postage	1,865	3,045	1,180	5.10%	1,865	3,045	1,180	61%	5%	36,542	36,542	-	100.00%	1,633	114%
Printing	76	2,000	1,924	0.32%	76	2,000	1,924	4%	0%	24,000	24,000	-	100.00%	333	23%
Memberships	2,252	2,291	39	8.19%	2,252	2,291	39	98%	8%	27,489	27,489	-	100.00%	1,835	123%
Public relations	12,360	5,105	(7,255)	20.18%	12,360	5,105	(7,255)	242%	20%	61,255	61,255	-	100.00%	3,208	385%
Programs	6,300	6,311	11	8.32%	6,300	6,311	11	100%	8%	75,730	75,730	-	100.00%	482	1307%
Electric	17,143	31,691	14,548	4.51%	17,143	31,691	14,548	54%	5%	380,288	380,288	-	100.00%	18,159	94%
Water and sewer	2,408	8,530	6,122	2.35%	2,408	8,530	6,122	28%	2%	102,362	102,362	-	100.00%	2,149	112%
Natural gas	7,007	9,026	2,019	6.47%	7,007	9,026	2,019	78%	6%	108,317	108,317	-	100.00%	8,664	81%
Phones	26,033	26,809	776	8.09%	26,033	26,809	776	97%	8%	321,704	321,704	-	100.00%	8,416	309%
Disposal services	5,353	7,372	2,019	6.05%	5,353	7,372	2,019	73%	6%	88,469	88,469	-	100.00%	2,668	201%
Professional contracts	77,847	125,374	47,527	5.16%	77,847	125,374	47,527	62%	5%	1,508,990	1,508,990	-	100.00%	83,186	94%
Gas, motor oil, lubricants	751	2,000	1,249	3.13%	751	2,000	1,249	38%	3%	24,000	24,000	-	100.00%	583	129%
Repair and maintenance - building	29,691	38,750	9,059	6.39%	29,691	38,750	9,059	77%	6%	465,000	465,000	-	100.00%	6,956	427%
Repair and maintenance - vehicles	2,038	2,308	270	7.36%	2,038	2,308	270	88%	7%	27,700	27,700	-	100.00%	535	381%
Repair and maintenance - office equip	9,536	14,517	4,981	5.47%	9,536	14,517	4,981	66%	5%	174,200	174,200	-	100.00%	1,141	836%
Repair and maintenance - computer	32,448	38,950	6,502	6.94%	32,448	38,950	6,502	83%	7%	467,400	467,400	-	100.00%	13,889	234%
Repair and maintenance - on-line computer	110,169	17,488	(92,681)	52.50%	110,169	17,488	(92,681)	630%	52%	209,854	209,854	-	100.00%	104,062	106%
Repair and maintenance - other equipment	710	5,542	4,832	1.07%	710	5,542	4,832	13%	1%	66,500	66,500	-	100.00%	1,038	68%
Tuition reimbursement	1,896	-	(1,896)	7.58%	1,896	-	(1,896)	#DIV/0!	8%	25,000	25,000	-	100.00%		#DIV/0!
Travel & mileage	1,426	4,158	2,732	2.86%	1,426	4,158	2,732	34%	3%	49,893	49,893	-	100.00%	1,426	100%

In-house training	1,604	3,033	1,429	4.41%	1,604	3,033	1,429	53%	4%	36,400	36,400	-	100.00%		#DIV/0!
Meetings	-	668	668	0.00%	-	668	668	0%	0%	8,015	8,015	-	100.00%	18	0%
Out-of-house training & conferences	5,366	5,067	(299)	8.83%	5,366	5,067	(299)	106%	9%	60,800	60,800	-	100.00%	3,148	170%
Treasurer's fee	3,446	3,300	(146)	0.42%	3,446	3,300	(146)	104%	0%	825,000	825,000	-	100.00%	4,656	74%
Books	6,602	45,583	38,981	1.21%	6,602	45,583	38,981	14%	1%	547,000	547,000	-	100.00%	3,985	166%
Newspapers/Periodicals	75	4,608	4,533	0.14%	75	4,608	4,533	2%	0%	55,300	55,300	-	100.00%	2,302	3%
Ebooks	-	11,667	11,667	0.00%	-	11,667	11,667	0%	0%	140,000	140,000	-	100.00%	11,605	0%
Compact discs	-	3,233	3,233	0.00%	-	3,233	3,233	0%	0%	38,800	38,800	-	100.00%	33	0%
Software	47,759	34,149	(13,610)	11.65%	47,759	34,149	(13,610)	140%	12%	409,784	409,784	-	100.00%	96,642	49%
DVD/BluRay	-	12,083	12,083	0.00%	-	12,083	12,083	0%	0%	145,000	145,000	-	100.00%	22	0%
Other expense	-	471	471	0.00%	-	471	471	0%	0%	5,650	5,650	-	100.00%		#DIV/0!
Electronic resources	112,664	40,833	(71,831)	22.99%	112,664	40,833	(71,831)	276%	23%	490,000	490,000	-	100.00%	149,128	76%
Platform Fees	11,000	1,325	(9,675)	0.00%	11,000	1,325	(9,675)	830%	69%	15,900	15,900	-	0.00%	11,000	100%
Insurance	162,871	190,000	27,129	85.72%	162,871	190,000	27,129	86%	86%	190,000	190,000	-	100.00%	112,355	145%
Equipment Rentals	-	83	83	0.00%	-	83	83	0%	0%	1,000	1,000	-	100.00%		0%
Lease/rental expense	-	-	-	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!	-	-	-	-	-	#DIV/0!
Total operating expenditures	1,759,617	2,152,655	393,038	7.46%	1,759,617	2,152,655	393,038	82%	7%	23,594,773	23,594,773	-	100.00%	1,626,961	108%
Capital outlay															
Equipment/furniture >\$5k	-	-	-	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!	-	-	-	#DIV/0!		#DIV/0!
New computers & other technology	25,422	29,583	4,161	7.16%	25,422	29,583	4,161	86%	7%	355,000	355,000	-	100.00%		#DIV/0!
Capital improvements	1,221,314	1,314,818	93,504	7.74%	1,221,314	1,314,818	93,504	93%	8%	15,777,812	15,777,812	-	100.00%	904,332	135%
Construction Graphics	-	416	416	0.00%	-	416	416	0%	0%	5,000	5,000	-	-		#DIV/0!
Opening Day Collection	40	26,292	26,252	0.01%	40	26,292	26,252	0%	0%	315,500	315,500	-	-		#DIV/0!
Total capital outlay	1,246,776	1,371,109	124,333	7.58%	1,246,776	1,371,109	124,333	91%	8%	16,453,312	16,453,312	-	100.00%	904,332	138%
Transfers out															
Debt service lease 2006 & 2010	-	-	-		-	-	-			-	-	-			
Total transfers out	-	-	-		-	-	-			-	-	-		-	
Tax distribution															
Tax distribution to member libraries	46,534	46,206	(328)	0.40%	46,534	46,206	(328)	101%	0%	11,551,448	11,551,448	-	100.00%	65,194	71%
Total tax distribution to member libraries	46,534	46,206	(328)	0.40%	46,534	46,206	(328)	101%	0%	11,551,448	11,551,448	-	100.00%	65,194	71%
Total expenditures	3,052,927	3,569,970	517,043	5.92%	3,052,927	3,569,970	517,043	86%	6%	51,599,533	51,599,533	-	100.00%	2,596,487	118%
EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES	(2,281,055)	(3,168,687)	887,632		(2,281,055)	(3,168,687)	887,632			1,676,630	1,676,630	-		(2,077,355)	
FUND BALANCE															
Beginning Fund Balance	66,192,873				66,192,873					66,192,873	52,949,686			77,140,708	
Ending Fund Balance	63,911,818				63,911,818					67,869,503	54,626,316			75,063,353	