

**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 February 28, 2023
16.7%
prepared March 14, 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 February YTD	2023 / 2022 Actual
REVENUES															
General property taxes	5,024,725	4,305,941	718,784	9.69%	5,254,383	4,513,456	740,927	116%	10%	51,878,812	51,878,812	-	100.00%	5,447,637	96%
Specific ownership taxes	165,900	100,000	65,900	13.83%	349,258	200,000	149,258	175%	29%	1,200,000	1,200,000	-	100.00%	339,341	103%
Earnings on investments	203,431	6,666	196,765	254.29%	472,459	13,333	459,126	3544%	591%	80,000	80,000	-	100.00%	(22,389)	-2110%
Fines and fees	2,883	2,084	799	11.53%	5,619	4,167	1,452	135%	22%	25,000	25,000	-	100.00%	4,445	126%
Grant revenue	-	-	-	0.00%	84,351	84,351	-	100%	100%	84,351	84,351	-	100.00%	122,074	69%
Other income	2,590	666	1,924	32.38%	5,331	1,333	3,998	400%	67%	8,000	8,000	-	100.00%	4,614	116%
Total revenues	5,399,529	4,415,357	984,172	10.13%	6,171,401	4,816,640	1,354,761	128%	12%	53,276,163	53,276,163	-	100.00%	5,895,722	105%
EXPENDITURES															
Salaries and wages	750,307	959,676	209,369	6.52%	1,460,679	1,919,351	458,672	76%	13%	11,516,106	11,516,106	-	100.00%	1,193,594	122%
Employee benefits	107,969	156,233	48,264	5.76%	226,286	312,468	86,182	72%	12%	1,874,820	1,874,820	-	100.00%	190,851	119%
Medical (Health, Dental, Vision) Insurance	155,856	198,844	42,988	6.53%	311,506	397,689	86,183	78%	13%	2,386,141	2,386,141	-	100.00%	363,197	86%
Workers' compensation	-	-	-	0.00%	68,073	88,000	19,927	77%	77%	88,000	88,000	-	100.00%	71,701	95%
Bank service charges	68	165	97	3.43%	184	330	146	56%	9%	1,980	1,980	-	100.00%	190	97%
Minor equipment/furniture <\$5k	3,213	4,273	1,060	6.27%	3,970	8,546	4,576	46%	8%	51,275	51,275	-	100.00%	3,515	113%
Janitorial supplies	3,530	5,334	1,804	5.52%	5,704	10,667	4,963	53%	9%	64,000	64,000	-	100.00%	10,731	53%
Operating supplies	8,228	13,029	4,801	5.07%	13,667	26,057	12,390	52%	8%	162,340	162,340	-	100.00%	13,221	103%
Bib processing supplies	10,427	19,731	9,304	4.40%	10,450	39,462	29,012	26%	4%	236,769	236,769	-	100.00%	13,645	77%
Postage	3,271	3,045	(226)	8.95%	5,136	6,090	954	84%	14%	36,542	36,542	-	100.00%	3,176	162%
Printing	221	2,000	1,779	0.92%	297	4,000	3,703	7%	1%	24,000	24,000	-	100.00%	6,669	4%
Memberships	1,281	2,290	1,009	4.66%	3,533	4,581	1,048	77%	13%	27,489	27,489	-	100.00%	2,949	120%
Public relations	1,049	5,104	4,055	1.71%	13,409	10,209	(3,200)	131%	22%	61,255	61,255	-	100.00%	4,273	314%
Programs	1,660	6,311	4,651	2.19%	7,960	12,622	4,662	63%	11%	75,730	75,730	-	100.00%	2,514	317%
Electric	3,139	31,690	28,551	0.83%	20,282	63,381	43,099	32%	5%	380,288	380,288	-	100.00%	34,829	58%
Water and sewer	1,546	8,530	6,984	1.51%	3,954	17,060	13,106	23%	4%	102,362	102,362	-	100.00%	3,730	106%
Natural gas	21,055	9,027	(12,028)	19.44%	28,062	18,053	(10,009)	155%	26%	108,317	108,317	-	100.00%	19,243	146%
Phones	42,289	26,808	(15,481)	13.15%	68,322	53,617	(14,705)	127%	21%	321,704	321,704	-	100.00%	13,816	495%
Disposal services	5,156	7,373	2,217	5.83%	10,509	14,745	4,236	71%	12%	88,469	88,469	-	100.00%	8,207	128%
Professional contracts	162,807	125,374	(37,433)	10.79%	240,654	250,748	10,094	96%	16%	1,508,990	1,508,990	-	100.00%	207,541	116%
Gas, motor oil, lubricants	-	2,000	2,000	0.00%	751	4,000	3,249	19%	3%	24,000	24,000	-	100.00%	1,137	66%
Repair and maintenance - building	40,026	38,750	(1,276)	8.61%	69,717	77,500	7,783	90%	15%	465,000	465,000	-	100.00%	23,010	303%
Repair and maintenance - vehicles	-	2,309	2,309	0.00%	2,038	4,617	2,579	44%	7%	27,700	27,700	-	100.00%	1,688	121%
Repair and maintenance - office equip	15,348	14,516	(832)	8.81%	24,884	29,033	4,149	86%	14%	174,200	174,200	-	100.00%	10,916	228%
Repair and maintenance - computer	62,480	38,950	(23,530)	13.37%	94,928	77,900	(17,028)	122%	20%	467,400	467,400	-	100.00%	16,801	565%
Repair and maintenance - on-line computer	-	17,488	17,488	0.00%	110,169	34,976	(75,193)	315%	52%	209,854	209,854	-	100.00%	104,062	106%
Repair and maintenance - other equipment	120	5,541	5,421	0.18%	830	11,083	10,253	7%	1%	66,500	66,500	-	100.00%	1,038	80%
Tuition reimbursement	-	-	-	0.00%	1,896	-	(1,896)	#DIV/0!	8%	25,000	25,000	-	100.00%	-	#DIV/0!
Travel & mileage	992	4,157	3,165	1.99%	2,418	8,315	5,897	29%	5%	49,893	49,893	-	100.00%	1,756	138%
In-house training	4,538	3,034	(1,504)	12.47%	6,142	6,067	(75)	101%	17%	36,400	36,400	-	100.00%	-	#DIV/0!
Meetings	381	668	287	4.75%	381	1,336	955	29%	5%	8,015	8,015	-	100.00%	264	144%
Out-of-house training & conferences	2,395	5,066	2,671	3.94%	7,761	10,133	2,372	77%	13%	60,800	60,800	-	100.00%	5,414	143%
Treasurer's fee	74,221	68,475	(5,746)	9.00%	77,667	71,775	(5,892)	108%	9%	825,000	825,000	-	100.00%	81,779	95%
Books	25,155	45,584	20,429	4.60%	31,757	91,167	59,410	35%	6%	547,000	547,000	-	100.00%	33,358	95%
Newspapers/Periodicals	49	4,609	4,560	0.09%	124	9,217	9,093	1%	0%	55,300	55,300	-	100.00%	2,338	5%
Ebooks	11,856	11,666	(190)	8.47%	11,856	23,333	11,477	51%	8%	140,000	140,000	-	100.00%	11,605	102%
Compact discs	2,957	3,234	277	7.62%	2,957	6,467	3,510	46%	8%	38,800	38,800	-	100.00%	2,876	103%
Software	29,429	34,148	4,719	7.18%	77,188	68,297	(8,891)	113%	19%	409,784	409,784	-	100.00%	120,727	64%
DVD/BluRay	3,863	12,084	8,221	2.66%	3,863	24,167	20,304	16%	3%	145,000	145,000	-	100.00%	5,188	74%
Other expense	-	471	471	0.00%	-	942	942	0%	0%	5,650	5,650	-	100.00%	10	0%
Electronic resources	33,850	40,834	6,984	6.91%	146,514	81,667	(64,847)	179%	30%	490,000	490,000	-	100.00%	184,702	79%
Platform Fees	-	1,325	1,325	0.00%	11,000	2,650	(8,350)	415%	69%	15,900	15,900	-	0.00%	11,000	100%
Insurance	-	-	-	0.00%	162,871	190,000	27,129	86%	86%	190,000	190,000	-	100.00%	112,355	145%
Equipment Rentals	-	84	84	0.00%	-	167	167	0%	0%	1,000	1,000	-	100.00%	-	0%
Lease/rental expense	-	-	-	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!	-	-	-	-	-	#DIV/0!
Total operating expenditures	1,590,732	1,939,830	349,098	6.74%	3,350,349	4,092,485	742,136	82%	14%	23,594,773	23,594,773	-	100.00%	2,899,616	116%
Capital outlay															
Equipment/furniture >\$5k	-	-	-	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!	-	-	-	#DIV/0!	-	#DIV/0!
New computers & other technology	50,000	29,584	(20,416)	14.08%	75,422	59,167	(16,255)	127%	21%	355,000	355,000	-	100.00%	-	#DIV/0!
Capital improvements	1,020,427	1,314,817	294,390	6.47%	2,241,741	2,629,635	387,894	85%	14%	15,777,812	15,777,812	-	100.00%	2,291,675	98%

Construction Graphics	-	417	417	0.00%		833	833	0%	0%	5,000	5,000				
Opening Day Collection	4,282	26,291	22,009	1.36%	4,322	52,583	48,261	8%	1%	315,500	315,500		9	48022%	
Total capital outlay	1,074,709	1,371,109	296,400	6.53%	2,321,485	2,742,218	420,733	85%	14%	16,453,312	16,453,312	-	100.00%	2,291,684	101%
Transfers out															
Debt service lease 2006 & 2010	-	-	-												
Total transfers out	-	-	-		-	-	-			-	-	-		-	
Tax distribution															
Tax distribution to member libraries	1,113,322	958,771	(154,551)	9.64%	1,159,856	1,004,977	(154,879)	115%	10%	11,551,448	11,551,448	-	100.00%	1,259,715	92%
Total tax distribution to member libraries	1,113,322	958,771	(154,551)	9.64%	1,159,856	1,004,977	(154,879)	115%	10%	11,551,448	11,551,448	-	100.00%	1,259,715	92%
Total expenditures	3,778,763	4,269,710	490,947	7.32%	6,831,690	7,839,680	1,007,990	87%	13%	51,599,533	51,599,533	-	100.00%	6,451,015	106%
EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES	1,620,766	145,647	1,475,119		(660,289)	(3,023,040)	2,362,751			1,676,630	1,676,630	-		(555,293)	
FUND BALANCE															
Beginning Fund Balance	62,331,237				64,612,292					64,612,292	52,949,686			77,011,263	
Ending Fund Balance	63,952,003				63,952,003					66,288,922	54,626,316			76,455,970	