

**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 April 30, 2023
33.3%
prepared May 16, 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 April YTD	2023 / 2022 Actual
REVENUES															
General property taxes	35,819,789	32,683,652	3,136,137	69.05%	42,562,315	39,272,260	3,290,055	108%	82%	51,878,812	51,878,812	-	100.00%	24,392,683	174%
Specific ownership taxes	170,399	100,000	70,399	14.20%	719,896	400,000	319,896	180%	60%	1,200,000	1,200,000	-	100.00%	679,746	106%
Earnings on investments	254,309	6,667	247,642	317.89%	1,010,641	26,667	983,974	3790%	1263%	300,000	80,000	220,000	375.00%	(27,352)	-3695%
Fines and fees	2,441	2,083	358	9.76%	10,984	8,333	2,651	132%	44%	25,000	25,000	-	100.00%	8,777	125%
Grant revenue	-	-	-	0.00%	90,061	84,351	5,710	107%	107%	90,061	84,351	5,710	106.77%	198,537	45%
Other income	1,766	667	1,099	22.08%	6,208	2,667	3,541	233%	78%	8,000	8,000	-	100.00%	9,119	68%
Total revenues	36,248,704	32,793,069	3,455,635	68.04%	44,400,105	39,794,278	4,605,827	112%	83%	53,501,873	53,276,163	225,710	100.42%	25,261,510	176%
EXPENDITURES															
Salaries and wages	767,151	959,676	192,525	6.66%	2,981,980	3,838,702	856,722	78%	26%	11,516,106	11,516,106	-	100.00%	2,542,758	117%
Employee benefits	106,489	156,232	49,743	5.68%	435,322	624,939	189,617	70%	23%	1,874,820	1,874,820	-	100.00%	366,431	119%
Medical (Health, Dental, Vision) Insurance	131,288	198,845	67,557	5.50%	581,151	795,379	214,228	73%	24%	2,386,141	2,386,141	-	100.00%	600,112	97%
Workers' compensation	-	-	-	0.00%	61,129	88,000	26,871	69%	69%	88,000	88,000	-	100.00%	73,201	84%
Bank service charges	78	165	87	3.94%	346	660	314	52%	17%	1,980	1,980	-	100.00%	399	87%
Minor equipment/furniture <\$5k	2,215	4,272	2,057	4.32%	10,957	17,091	6,134	64%	21%	51,275	51,275	-	100.00%	4,188	262%
Janitorial supplies	10,255	5,333	(4,922)	16.02%	28,188	21,333	(6,855)	132%	44%	64,000	64,000	-	100.00%	16,802	168%
Operating supplies	24,141	14,528	(9,613)	14.87%	53,569	53,113	(456)	101%	33%	162,340	162,340	-	100.00%	29,248	183%
Bib processing supplies	12,065	19,731	7,666	5.10%	33,307	78,923	45,616	42%	14%	236,769	236,769	-	100.00%	30,720	108%
Postage	1,675	3,045	1,370	4.58%	10,007	12,180	2,173	82%	27%	36,542	36,542	-	100.00%	6,312	159%
Printing	1,273	2,000	727	5.30%	1,953	8,000	6,047	24%	8%	24,000	24,000	-	100.00%	14,492	13%
Memberships	526	2,291	1,765	1.91%	12,630	9,163	(3,467)	138%	46%	27,489	27,489	-	100.00%	4,278	295%
Public relations	6,217	5,104	(1,113)	10.15%	20,711	20,418	(293)	101%	34%	61,255	61,255	-	100.00%	14,539	142%
Programs	9,943	6,311	(3,632)	13.13%	24,167	25,243	1,076	96%	32%	75,730	75,730	-	100.00%	26,425	91%
Electric	24,539	31,691	7,152	6.45%	65,004	126,763	61,759	51%	17%	380,288	380,288	-	100.00%	67,766	96%
Water and sewer	2,315	8,531	6,216	2.26%	9,044	34,121	25,077	27%	9%	102,362	102,362	-	100.00%	6,771	134%
Natural gas	18,217	9,027	(9,190)	16.82%	63,768	36,106	(27,662)	177%	59%	108,317	108,317	-	100.00%	40,392	158%
Phones	31,360	26,809	(4,551)	9.75%	116,610	107,235	(9,375)	109%	36%	321,704	321,704	-	100.00%	104,315	112%
Disposal services	6,598	7,373	775	7.46%	22,904	29,490	6,586	78%	26%	88,469	88,469	-	100.00%	22,692	101%
Professional contracts	101,607	125,375	23,768	6.73%	494,731	501,497	6,766	99%	33%	1,508,990	1,508,990	-	100.00%	450,001	110%
Gas, motor oil, lubricants	1,019	2,000	981	4.25%	3,012	8,000	4,988	38%	13%	24,000	24,000	-	100.00%	2,818	107%
Repair and maintenance - building	38,887	38,750	(137)	8.36%	150,039	155,000	4,961	97%	32%	465,000	465,000	-	100.00%	76,993	195%
Repair and maintenance - vehicles	(596)	2,308	2,904	-2.15%	3,930	9,233	5,303	43%	14%	27,700	27,700	-	100.00%	2,964	133%
Repair and maintenance - office equip	17,294	14,517	(2,777)	9.93%	54,249	58,067	3,818	93%	31%	174,200	174,200	-	100.00%	31,607	172%
Repair and maintenance - computer	1,587	38,950	37,363	0.34%	106,878	155,800	48,922	69%	23%	467,400	467,400	-	100.00%	303,267	35%
Repair and maintenance - on-line computer	37,567	17,488	(20,079)	17.90%	244,206	69,951	(174,255)	349%	116%	209,854	209,854	-	100.00%	104,062	235%
Repair and maintenance - other equipment	-	5,542	5,542	0.00%	830	22,167	21,337	4%	1%	66,500	66,500	-	100.00%	1,467	57%
Tuition reimbursement	-	-	-	0.00%	1,896	-	(1,896)	#DIV/0!	8%	25,000	25,000	-	100.00%	-	#DIV/0!
Travel & mileage	1,659	4,158	2,499	3.33%	4,937	16,631	11,694	30%	10%	49,893	49,893	-	100.00%	4,066	121%
In-house training	3,520	3,033	(487)	9.67%	14,232	12,133	(2,099)	117%	39%	36,400	36,400	-	100.00%	842	1690%
Meetings	893	667	(226)	11.14%	2,233	2,671	438	84%	28%	8,015	8,015	-	100.00%	624	358%
Out-of-house training & conferences	1,521	5,067	3,546	2.50%	16,301	20,267	3,966	80%	27%	60,800	60,800	-	100.00%	10,985	148%
Treasurer's fee	536,290	519,750	(16,540)	65.00%	636,265	624,525	(11,740)	102%	77%	825,000	825,000	-	100.00%	365,557	174%
Books	46,134	45,583	(551)	8.43%	126,480	182,333	55,853	69%	23%	547,000	547,000	-	100.00%	115,758	109%
Newspapers/Periodicals	260	4,608	4,348	0.47%	2,515	18,433	15,918	14%	5%	55,300	55,300	-	100.00%	4,289	59%
Ebooks	-	11,667	11,667	0.00%	23,551	46,667	23,116	50%	17%	140,000	140,000	-	100.00%	33,275	71%
Compact discs	2,251	3,233	982	5.80%	7,356	12,933	5,577	57%	19%	38,800	38,800	-	100.00%	6,058	121%
Software	72,269	34,149	(38,120)	17.64%	224,439	136,595	(87,844)	164%	55%	409,784	409,784	-	100.00%	153,531	146%
DVD/BluRay	3,180	12,083	8,903	2.19%	10,264	48,333	38,069	21%	7%	145,000	145,000	-	100.00%	11,228	91%
Other expense	-	471	471	0.00%	160	1,883	1,723	8%	3%	5,650	5,650	-	100.00%	35	457%
Electronic resources	27,037	40,833	13,796	5.52%	196,327	163,333	(32,994)	120%	40%	490,000	490,000	-	100.00%	235,413	83%
Platform Fees	-	1,325	1,325	0.00%	11,000	5,300	(5,700)	208%	69%	15,900	15,900	-	0.00%	11,000	100%
Insurance	152	-	(152)	0.08%	163,023	190,000	26,977	86%	86%	190,000	190,000	-	100.00%	107,813	151%
Equipment Rentals	-	83	83	0.00%	-	333	333	0%	0%	1,000	1,000	-	100.00%	-	#DIV/0!
Lease/rental expense	-	-	-	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!	-	-	-	-	-	#DIV/0!
Total operating expenditures	2,048,876	2,392,604	343,728	8.68%	7,031,601	8,388,944	1,357,343	84%	30%	23,594,773	23,594,773	-	100.00%	6,005,494	117%
Capital outlay															
Equipment/furniture >\$5k	-	-	-	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!	-	-	-	#DIV/0!	-	#DIV/0!
New computers & other technology	21,153	29,583	8,430	5.96%	98,988	118,333	19,345	84%	28%	355,000	355,000	-	100.00%	3,645	2716%
Capital improvements	50,923	1,314,818	1,263,895	0.32%	3,927,982	5,259,271	1,331,289	75%	25%	15,777,812	15,777,812	-	100.00%	6,003,053	65%
Construction Graphics	-	417	417	0.00%	-	1,667	1,667	0%	0%	5,000	5,000	-	100.00%	-	-

Opening Day Collection	5,879	26,292	20,413	1.86%	30,039	105,167	75,128	29%	10%	315,500	315,500	-	100.00%	47	63913%
Total capital outlay	77,955	1,371,110	1,293,155	0.47%	4,057,009	5,484,438	1,427,429	74%	25%	16,453,312	16,453,312	-	100.00%	6,006,745	68%
Transfers out															
Debt service lease 2006 & 2010	-	-	-												
Total transfers out	-	-	-		-	-	-			-	-	-		-	
Tax distribution															
Tax distribution to member libraries	8,147,351	7,277,412	(869,939)	70.53%	9,649,174	8,744,447	(904,727)	110%	84%	11,551,448	11,551,448	-	100.00%	5,471,588	176%
Total tax distribution to member libraries	8,147,351	7,277,412	(869,939)	70.53%	9,649,174	8,744,447	(904,727)	110%	84%	11,551,448	11,551,448	-	100.00%	5,471,588	
Total expenditures	10,274,182	11,041,126	766,944	19.91%	20,737,784	22,617,829	1,880,045	92%	40%	51,599,533	51,599,533	-	100.00%	17,483,827	
EXCESS (DEFICIENCY) OF REVENUE															
OVER (UNDER) EXPENDITURES	25,974,522	21,751,943	4,222,579		23,662,321	17,176,449	6,485,872			1,902,340	1,676,630	225,710		7,777,683	
FUND BALANCE															
Beginning Fund Balance	62,300,091				64,612,292					64,612,292	52,949,686			77,011,263	
Ending Fund Balance	88,274,613				88,274,613					66,514,632	54,626,316			84,788,946	