

**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 May 31, 2023
41.7%
prepared June 13, 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 May YTD	2023 / 2022 Actual
REVENUES															
General property taxes	4,610,785	8,923,156	(4,312,371)	8.89%	47,173,100	48,195,416	(1,022,316)	98%	91%	51,878,812	51,878,812	-	100.00%	29,398,414	160%
Specific ownership taxes	186,473	100,000	86,473	15.54%	906,369	500,000	406,369	181%	76%	1,200,000	1,200,000	-	100.00%	844,060	107%
Earnings on investments	346,194	6,666	339,528	432.74%	1,356,835	33,333	1,323,502	4071%	1696%	500,000	80,000	420,000	625.00%	37,610	3608%
Fines and fees	2,303	2,084	219	9.21%	13,287	10,417	2,870	128%	53%	25,000	25,000	-	100.00%	10,960	121%
Grant revenue	8,484	-	8,484	10.06%	98,545	84,351	14,194	117%	117%	98,545	84,351	14,194	116.83%	199,612	49%
Other income	1,588	666	922	19.85%	7,796	3,333	4,463	234%	97%	8,000	8,000	-	100.00%	10,178	77%
Total revenues	5,155,827	9,032,572	(3,876,745)	9.68%	49,555,932	48,826,850	729,082	101%	93%	53,710,357	53,276,163	434,194	100.81%	30,500,834	162%
EXPENDITURES															
Salaries and wages	800,443	959,675	159,232	6.95%	3,782,423	4,798,377	1,015,954	79%	33%	11,516,106	11,516,106	-	100.00%	3,210,105	118%
Employee benefits	106,652	156,235	49,583	5.69%	541,974	781,174	239,200	69%	29%	1,874,820	1,874,820	-	100.00%	436,406	124%
Medical (Health, Dental, Vision) Insurance	23,908	198,844	174,936	1.00%	605,059	994,223	389,164	61%	25%	2,386,141	2,386,141	-	100.00%	723,758	84%
Workers' compensation	-	-	-	0.00%	61,129	88,000	26,871	69%	69%	88,000	88,000	-	100.00%	73,201	84%
Bank service charges	55	165	110	2.78%	401	825	424	49%	20%	1,980	1,980	-	100.00%	484	83%
Minor equipment/furniture <\$5k	4,434	4,273	(161)	8.65%	15,391	21,364	5,973	72%	30%	51,275	51,275	-	100.00%	4,519	341%
Janitorial supplies	11,049	5,334	(5,715)	17.26%	39,237	26,667	(12,570)	147%	61%	64,000	64,000	-	100.00%	18,119	217%
Operating supplies	20,776	14,528	(6,248)	12.80%	74,345	67,641	(6,704)	110%	46%	162,340	162,340	-	100.00%	38,718	192%
Bib processing supplies	11,740	19,731	7,991	4.96%	45,047	98,654	53,607	46%	19%	236,769	236,769	-	100.00%	35,047	129%
Postage	1,701	3,046	1,345	4.65%	11,708	15,226	3,518	77%	32%	36,542	36,542	-	100.00%	7,947	147%
Printing	4,820	2,000	(2,820)	20.08%	6,773	10,000	3,227	68%	28%	24,000	24,000	-	100.00%	14,398	47%
Memberships	1,334	2,291	957	4.85%	13,964	11,454	(2,510)	122%	51%	27,489	27,489	-	100.00%	9,446	148%
Public relations	3,503	5,105	1,602	5.72%	24,214	25,523	1,309	95%	40%	61,255	61,255	-	100.00%	18,028	134%
Programs	7,585	6,311	(1,274)	10.02%	31,752	31,554	(198)	101%	42%	75,730	75,730	-	100.00%	36,380	87%
Electric	33,442	31,690	(1,752)	8.79%	98,446	158,453	60,007	62%	26%	380,288	380,288	-	100.00%	83,020	119%
Water and sewer	3,019	8,530	5,511	2.95%	12,063	42,651	30,588	28%	12%	102,362	102,362	-	100.00%	9,956	121%
Natural gas	6,612	9,026	2,414	6.10%	70,380	45,132	(25,248)	156%	65%	108,317	108,317	-	100.00%	43,074	163%
Phones	28,948	26,808	(2,140)	9.00%	145,558	134,043	(11,515)	109%	45%	321,704	321,704	-	100.00%	130,422	112%
Disposal services	7,330	7,372	42	8.29%	30,234	36,862	6,628	82%	34%	88,469	88,469	-	100.00%	26,521	114%
Professional contracts	127,992	130,774	2,782	8.48%	622,723	632,271	9,548	98%	41%	1,508,990	1,508,990	-	100.00%	603,440	103%
Gas, motor oil, lubricants	885	2,000	1,115	3.69%	3,897	10,000	6,103	39%	16%	24,000	24,000	-	100.00%	3,873	101%
Repair and maintenance - building	19,191	38,750	19,559	4.13%	169,230	193,750	24,520	87%	36%	465,000	465,000	-	100.00%	99,473	170%
Repair and maintenance - vehicles	696	2,309	1,613	2.51%	4,626	11,542	6,916	40%	17%	27,700	27,700	-	100.00%	3,733	124%
Repair and maintenance - office equip	17,516	14,516	(3,000)	10.06%	71,765	72,583	818	99%	41%	174,200	174,200	-	100.00%	43,047	167%
Repair and maintenance - computer	1,101	38,950	37,849	0.24%	107,979	194,750	86,771	55%	23%	467,400	467,400	-	100.00%	315,799	34%
Repair and maintenance - on-line computer	2,899	17,488	14,589	1.38%	247,105	87,439	(159,666)	283%	118%	209,854	209,854	-	100.00%	104,062	237%
Repair and maintenance - other equipment	-	5,541	5,541	0.00%	830	27,708	26,878	3%	1%	66,500	66,500	-	100.00%	1,467	57%
Tuition reimbursement	2,844	-	(2,844)	11.38%	4,740	-	(4,740)	#DIV/0!	19%	25,000	25,000	-	100.00%	-	#DIV/0!
Travel & mileage	2,320	4,158	1,838	4.65%	7,257	20,789	13,532	35%	15%	49,893	49,893	-	100.00%	7,279	100%
In-house training	1,284	3,034	1,750	3.53%	15,516	15,167	(349)	102%	43%	36,400	36,400	-	100.00%	1,233	1258%
Meetings	2,067	668	(1,399)	25.79%	4,300	3,339	(961)	129%	54%	8,015	8,015	-	100.00%	1,240	347%
Out-of-house training & conferences	1,272	5,066	3,794	2.09%	17,573	25,333	7,760	69%	29%	60,800	60,800	-	100.00%	12,068	146%
Treasurer's fee	68,600	141,900	73,300	8.32%	704,865	766,425	61,560	92%	85%	825,000	825,000	-	100.00%	440,111	160%
Books	66,153	45,584	(20,569)	12.09%	192,633	227,917	35,284	85%	35%	547,000	547,000	-	100.00%	178,313	108%
Newspapers/Periodicals	42	4,609	4,567	0.08%	2,557	23,042	20,485	11%	5%	55,300	55,300	-	100.00%	4,289	60%
Ebooks	7,677	11,666	3,989	5.48%	31,228	58,333	27,105	54%	22%	140,000	140,000	-	100.00%	49,607	63%
Compact discs	4,019	3,234	(785)	10.36%	11,375	16,167	4,792	70%	29%	38,800	38,800	-	100.00%	9,590	119%
Software	2,408	34,148	31,740	0.59%	226,847	170,743	(56,104)	133%	55%	409,784	409,784	-	100.00%	186,903	121%
DVD/BluRay	3,029	12,084	9,055	2.09%	13,293	60,417	47,124	22%	9%	145,000	145,000	-	100.00%	19,546	68%
Other expense	-	471	471	0.00%	160	2,354	2,194	7%	3%	5,650	5,650	-	100.00%	35	457%
Electronic resources	14,342	40,834	26,492	2.93%	210,669	204,167	(6,502)	103%	43%	490,000	490,000	-	100.00%	251,417	84%
Platform Fees	600	1,325	725	0.00%	11,600	6,625	(4,975)	175%	73%	15,900	15,900	-	0.00%	11,600	100%
Insurance	-	-	-	0.00%	163,023	190,000	26,977	86%	86%	190,000	190,000	-	100.00%	107,813	151%
Equipment Rentals	-	84	84	0.00%	-	417	417	0%	0%	1,000	1,000	-	100.00%	-	0%
Lease/rental expense	-	-	-	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!	-	-	-	-	-	#DIV/0!
Total operating expenditures	1,424,288	2,020,157	595,869	6.04%	8,455,889	10,409,101	1,953,212	81%	36%	23,594,773	23,594,773	-	100.00%	7,375,487	115%
Capital outlay															
Equipment/furniture >\$5k	-	-	-	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!	-	-	-	#DIV/0!	-	#DIV/0!
New computers & other technology	(157,263)	29,584	186,847	-44.30%	(58,275)	147,917	206,192	-39%	-16%	355,000	355,000	-	100.00%	3,645	-1599%
Capital improvements	(183,338)	1,314,817	1,498,155	-1.16%	3,744,644	6,574,088	2,829,444	57%	24%	15,777,812	15,777,812	-	100.00%	8,784,053	43%
Construction Graphics	-	416	416	0.00%	-	2,083	2,083	0%	0%	5,000	5,000	-	100.00%	-	#DIV/0!

Opening Day Collection	12,271	26,291	14,020	3.89%	42,310	131,458	89,148	32%	13%	315,500	315,500	-	100.00%	59	71712%
Total capital outlay	(328,330)	1,371,108	1,699,438	-2.00%	3,728,679	6,855,546	3,126,867	54%	23%	16,453,312	16,453,312	-	100.00%	8,787,757	42%
Transfers out															
Debt service lease 2006 & 2010	-	-	-												
Total transfers out	-	-	-												
Tax distribution															
Tax distribution to member libraries	1,022,564	1,986,849	964,285	8.85%	10,671,738	10,731,296	59,558	99%	92%	11,551,448	11,551,448	-	100.00%	6,559,801	163%
Total tax distribution to member libraries	1,022,564	1,986,849	964,285	8.85%	10,671,738	10,731,296	59,558	99%	92%	11,551,448	11,551,448	-	100.00%	6,559,801	
Total expenditures	2,118,522	5,378,114	3,259,592	4.11%	22,856,306	27,995,943	5,139,637	82%	44%	51,599,533	51,599,533	-	100.00%	22,723,045	101%
EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES	3,037,305	3,654,458	(617,153)		26,699,626	20,830,907	5,868,719			2,110,824	1,676,630	434,194		7,777,789	
FUND BALANCE															
Beginning Fund Balance	88,274,613				64,612,292					64,612,292	52,949,686	11,662,606		77,011,263	
Ending Fund Balance	91,311,918				91,311,918					66,723,116	54,626,316	12,096,800		84,789,052	