

**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 June 30, 2023
50.0%
prepared July 11, 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 June YTD	2023 / 2022 Actual
REVENUES															
General property taxes	4,184,583	3,112,729	1,071,854	8.07%	51,357,683	51,308,145	49,538	100%	99%	51,878,812	51,878,812	-	100.00%	33,404,774	154%
Specific ownership taxes	196,667	100,000	96,667	16.39%	1,103,036	600,000	503,036	184%	92%	1,200,000	1,200,000	-	100.00%	1,000,882	110%
Earnings on investments	358,697	6,667	352,030	448.37%	1,715,532	40,000	1,675,532	4289%	2144%	600,000	80,000	520,000	750.00%	77,342	2218%
Fines and fees	4,132	2,083	2,049	16.53%	17,419	12,500	4,919	139%	70%	25,000	25,000	-	100.00%	13,696	127%
Grant revenue	100,116	-	100,116	118.69%	198,661	84,351	114,310	236%	236%	200,000	84,351	115,649	237.10%	249,212	80%
Other income	2,098	667	1,431	26.23%	9,894	4,000	5,894	247%	124%	10,000	8,000	2,000	125.00%	14,109	70%
Total revenues	4,846,293	3,222,146	1,624,147	9.10%	54,402,225	52,048,996	2,353,229	105%	102%	53,913,812	53,276,163	637,649	101.20%	34,760,015	157%
EXPENDITURES															
Salaries and wages	1,229,954	959,677	(270,277)	10.68%	5,012,377	5,758,054	745,677	87%	44%	11,516,106	11,516,106	-	100.00%	4,231,410	118%
Employee benefits	162,454	156,236	(6,218)	8.67%	704,428	704,428	232,982	75%	38%	1,874,820	1,874,820	-	100.00%	575,248	122%
Medical (Health, Dental, Vision) Insurance	132,760	198,845	66,085	5.56%	737,819	1,193,068	455,249	62%	31%	2,386,141	2,386,141	-	100.00%	849,271	87%
Workers' compensation	-	-	-	0.00%	61,129	88,000	26,871	69%	69%	88,000	88,000	-	100.00%	73,201	84%
Bank service charges	70	165	95	3.54%	471	990	519	48%	24%	1,980	1,980	-	100.00%	579	81%
Minor equipment/furniture <\$5k	5,782	4,273	(1,509)	11.28%	21,173	25,637	4,464	83%	41%	51,275	51,275	-	100.00%	8,824	240%
Janitorial supplies	5,052	5,333	281	7.89%	44,289	32,000	(12,289)	138%	69%	64,000	64,000	-	100.00%	23,008	192%
Operating supplies	35,904	13,529	(22,375)	22.12%	110,249	81,170	(29,079)	136%	68%	162,340	162,340	-	100.00%	48,909	225%
Bib processing supplies	11,066	19,731	8,665	4.67%	56,113	118,385	62,272	47%	24%	236,769	236,769	-	100.00%	42,787	131%
Postage	3,242	3,045	(197)	8.87%	14,950	18,271	3,321	82%	41%	36,542	36,542	-	100.00%	9,628	155%
Printing	203	2,000	1,797	0.85%	6,976	12,000	5,024	58%	29%	24,000	24,000	-	100.00%	14,454	48%
Memberships	1,350	2,290	940	4.91%	15,314	13,744	(1,570)	111%	56%	27,489	27,489	-	100.00%	9,802	156%
Public relations	10,992	5,104	(5,888)	17.94%	35,206	30,627	(4,579)	115%	57%	61,255	61,255	-	100.00%	25,209	140%
Programs	13,402	6,311	(7,091)	17.70%	45,154	37,865	(7,289)	119%	60%	75,730	75,730	-	100.00%	43,379	104%
Electric	1,396	31,691	30,295	0.37%	99,842	190,144	90,302	53%	26%	380,288	380,288	-	100.00%	108,368	92%
Water and sewer	(2,590)	8,530	11,120	-2.53%	9,473	51,181	41,708	19%	9%	102,362	102,362	-	100.00%	20,015	47%
Natural gas	3,154	9,026	5,872	2.91%	73,534	54,158	(19,376)	136%	68%	108,317	108,317	-	100.00%	46,087	160%
Phones	29,987	26,809	(3,178)	9.32%	175,545	160,852	(14,693)	109%	55%	321,704	321,704	-	100.00%	156,324	112%
Disposal services	6,863	7,372	509	7.76%	37,097	44,234	7,137	84%	42%	88,469	88,469	-	100.00%	30,853	120%
Professional contracts	137,720	125,374	(12,346)	9.13%	760,443	757,645	(2,798)	100%	50%	1,508,990	1,508,990	-	100.00%	754,512	101%
Gas, motor oil, lubricants	801	2,000	1,199	3.34%	4,698	12,000	7,302	39%	20%	24,000	24,000	-	100.00%	5,100	92%
Repair and maintenance - building	44,473	38,750	(5,723)	9.56%	213,703	232,500	18,797	92%	46%	465,000	465,000	-	100.00%	136,747	156%
Repair and maintenance - vehicles	739	2,308	1,569	2.67%	5,365	13,850	8,485	39%	19%	27,700	27,700	-	100.00%	5,259	102%
Repair and maintenance - office equip	18,976	14,517	(4,459)	10.89%	90,741	87,100	(3,641)	104%	52%	174,200	174,200	-	100.00%	54,427	167%
Repair and maintenance - computer	57,406	38,950	(18,456)	12.28%	165,385	233,700	68,315	71%	35%	416,400	467,400	51,000	89.09%	347,137	48%
Repair and maintenance - on-line computer	-	17,488	17,488	0.00%	247,105	104,927	(142,178)	236%	118%	260,854	209,854	(51,000)	124.30%	122,210	202%
Repair and maintenance - other equipment	-	5,542	5,542	0.00%	830	33,250	32,420	2%	1%	66,500	66,500	-	100.00%	1,467	57%
Tuition reimbursement	7,779	12,500	4,721	31.12%	12,519	12,500	(19)	100%	50%	25,000	25,000	-	100.00%	1,422	880%
Travel & mileage	1,998	4,157	2,159	4.00%	9,255	24,946	15,691	37%	19%	49,893	49,893	-	100.00%	9,696	95%
In-house training	-	3,033	3,033	0.00%	15,516	18,200	2,684	85%	43%	36,400	36,400	-	100.00%	1,876	827%
Meetings	584	668	84	7.29%	4,884	4,007	(877)	122%	61%	8,015	8,015	-	100.00%	1,702	287%
Out-of-house training & conferences	1,759	5,067	3,308	2.89%	19,332	30,400	11,068	64%	32%	60,800	60,800	-	100.00%	14,469	134%
Treasurer's fee	60,101	49,500	(10,601)	7.28%	764,966	815,925	50,959	94%	93%	825,000	825,000	-	100.00%	500,206	153%
Books	51,470	45,583	(5,887)	9.41%	244,103	273,500	29,397	89%	45%	547,000	547,000	-	100.00%	260,358	94%
Newspapers/Periodicals	17,863	4,608	(13,255)	32.30%	20,420	27,650	7,230	74%	37%	55,300	55,300	-	100.00%	4,402	464%
Ebooks	13,847	11,667	(2,180)	9.89%	45,075	70,000	24,925	64%	32%	140,000	140,000	-	100.00%	58,467	77%
Compact discs	4,264	3,233	(1,031)	10.99%	15,639	19,400	3,761	81%	40%	38,800	38,800	-	100.00%	11,606	135%
Software	28,408	34,149	5,741	6.93%	255,255	204,892	(50,363)	125%	62%	409,784	409,784	-	100.00%	197,177	129%
DVD/BluRay	6,989	12,083	5,094	4.82%	20,282	72,500	52,218	28%	14%	145,000	145,000	-	100.00%	24,180	84%
Other expense	-	471	471	0.00%	160	2,825	2,665	6%	3%	5,650	5,650	-	100.00%	35	457%
Electronic resources	36,594	40,833	4,239	7.47%	247,263	245,000	(2,263)	101%	50%	490,000	490,000	-	100.00%	291,258	85%
Platform Fees	137	1,325	1,188	0.00%	11,737	7,950	(3,787)	148%	74%	15,900	15,900	-	0.00%	11,600	101%
Insurance	-	-	-	0.00%	163,023	190,000	26,977	86%	86%	190,000	190,000	-	100.00%	107,825	151%
Equipment Rentals	-	83	83	0.00%	-	500	500	0%	0%	1,000	1,000	-	100.00%	-	0%
Lease/rental expense	-	-	-	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!	-	-	-	-	-	#DIV/0!
Total operating expenditures	2,142,949	1,933,856	(209,093)	9.08%	10,598,838	12,342,957	1,744,119	86%	45%	23,594,773	23,594,773	-	100.00%	9,240,494	115%
Capital outlay															
Equipment/furniture >\$5k	-	-	-	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!	-	-	-	-	-	#DIV/0!
New computers & other technology	40,173	29,583	(10,590)	11.32%	(18,102)	177,500	195,602	-10%	-5%	355,000	355,000	-	100.00%	4,146	-437%
Capital improvements	1,942,943	1,314,818	(628,125)	12.31%	5,687,587	7,888,906	2,201,319	72%	36%	15,777,812	15,777,812	-	100.00%	11,601,283	49%

Construction Graphics	-	417	417	0.00%	-	2,500	2,500	0%	0%	5,000	5,000	-	-	#DIV/0!	
Opening Day Collection	4,486	26,292	21,806	1.42%	46,796	157,750	110,954	30%	15%	315,500	315,500	59	79315%		
Total capital outlay	1,987,602	1,371,110	(616,492)	12.08%	5,716,281	8,226,656	2,510,375	69%	35%	16,453,312	16,453,312	-	100.00%	11,605,488	49%
Transfers out															
Debt service lease 2006 & 2010	-	-	-		-	-	-	-	-	-	-	-	-	-	-
Total transfers out	-	-	-		-	-	-	-	-	-	-	-	-	-	-
Tax distribution															
Tax distribution to member libraries	841,495	820,152	(21,343)	7.28%	11,513,233	11,551,448	38,215	100%	100%	11,551,448	11,551,448	-	100.00%	7,383,866	156%
Total tax distribution to member libraries	841,495	820,152	(21,343)	7.28%	11,513,233	11,551,448	38,215	100%	100%	11,551,448	11,551,448	-	100.00%	7,383,866	
Total expenditures	4,972,046	4,125,118	(846,928)	9.64%	27,828,352	32,121,061	4,292,709	87%	54%	51,599,533	51,599,533	-	100.00%	28,229,848	99%
EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES	(125,753)	(902,972)	777,219		26,573,873	19,927,935	6,645,938			2,314,279	1,676,630	637,649		6,530,167	
FUND BALANCE															
Beginning Fund Balance	91,311,918				64,612,292					64,612,292	52,949,686	11,662,606		77,011,263	
Ending Fund Balance	91,186,165				91,186,165					66,926,571	54,626,316	12,300,255		83,541,430	