

**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 July 31, 2023**

Note: Conditional formatting in the % of YTD, % of Actual, and 2022 / 2021 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.

58.3%
prepared August 14, 2023

	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	2021 July YTD	2022 / 2021 Actual
REVENUES															
General property taxes	311,284	259,394	51,890	0.60%	51,668,967	51,567,539	101,428	100%	100%	51,878,812	51,878,812	-	100.00%	33,903,533	152%
Specific ownership taxes	189,555	100,000	89,555	15.80%	1,292,591	700,000	592,591	185%	108%	1,400,000	1,200,000	200,000	116.67%	1,157,923	112%
Earnings on investments	401,355	6,667	394,688	501.69%	2,116,887	46,667	2,070,220	4536%	2646%	1,200,000	80,000	1,120,000	1500.00%	193,431	1094%
Fines and fees	3,117	2,083	1,034	12.47%	20,536	14,583	5,953	141%	82%	25,000	25,000	-	100.00%	15,837	130%
Grant revenue	3,752	-	3,752	4.45%	202,413	84,351	118,062	240%	240%	205,000	84,351	120,649	243.03%	274,212	74%
Other income	1,124	667	457	14.05%	11,018	4,667	6,351	236%	138%	12,000	8,000	4,000	150.00%	15,750	70%
Total revenues	910,187	368,811	541,376	1.71%	55,312,412	52,417,807	2,894,605	106%	104%	54,720,812	53,276,163	1,444,649	102.71%	35,560,686	
EXPENDITURES															
Salaries and wages	817,514	959,674	142,160	7.10%	5,829,891	6,717,728	887,837	87%	51%	11,400,000	11,516,106	116,106	98.99%	4,904,032	119%
Employee benefits	107,147	156,235	49,088	5.72%	811,575	1,093,645	282,070	74%	43%	1,800,000	1,874,820	74,820	96.01%	660,450	123%
Medical (Health, Dental, Vision) Insurance	261,382	198,845	(62,537)	10.95%	999,201	1,391,913	392,712	72%	42%	2,200,000	2,386,141	186,141	92.20%	864,659	116%
Workers' compensation	650	-	(650)	0.74%	61,779	88,000	26,221	70%	70%	88,000	88,000	-	100.00%	73,723	84%
Bank service charges	82	165	83	4.14%	553	1,155	602	48%	28%	1,980	1,980	-	100.00%	658	84%
Minor equipment/furniture <\$5k	975	4,273	3,298	1.90%	22,148	29,910	7,762	74%	43%	51,275	51,275	-	100.00%	10,952	202%
Janitorial supplies	3,713	5,333	1,620	5.80%	48,002	37,333	(10,669)	129%	75%	70,000	64,000	(6,000)	109.38%	24,343	197%
Operating supplies	15,144	13,528	(1,616)	9.33%	125,393	94,698	(30,695)	132%	77%	200,000	162,340	(37,660)	123.20%	56,870	220%
Bib processing supplies	11,103	19,730	8,627	4.69%	67,216	138,115	70,899	49%	28%	236,769	236,769	-	100.00%	52,051	129%
Postage	3,224	3,045	(179)	8.82%	18,174	21,316	3,142	85%	50%	36,542	36,542	-	100.00%	11,187	162%
Printing	2,470	2,000	(470)	10.29%	9,446	14,000	4,554	67%	39%	24,000	24,000	-	100.00%	15,740	60%
Memberships	(1,553)	2,291	3,844	-5.65%	13,761	16,035	2,274	86%	50%	27,489	27,489	-	100.00%	20,743	66%
Public relations	10,315	5,105	(5,210)	16.84%	45,521	35,732	(9,789)	127%	74%	61,255	61,255	-	100.00%	34,041	134%
Programs	7,002	6,311	(691)	9.25%	52,156	44,176	(7,980)	118%	69%	75,730	75,730	-	100.00%	46,742	112%
Electric	51,885	31,691	(20,194)	13.64%	151,727	221,835	70,108	68%	40%	355,000	380,288	25,288	93.35%	127,416	119%
Water and sewer	4,665	8,530	3,865	4.56%	14,138	59,711	45,573	24%	14%	90,000	102,362	12,362	87.92%	29,475	48%
Natural gas	4,709	9,027	4,318	4.35%	78,243	63,185	(15,058)	124%	72%	140,000	108,317	(31,683)	129.25%	50,142	156%
Phones	32,092	26,809	(5,283)	9.98%	207,637	187,661	(19,976)	111%	65%	321,704	321,704	-	100.00%	185,588	112%
Disposal services	7,535	7,373	(162)	8.52%	44,632	51,607	6,975	86%	50%	95,000	88,469	(6,531)	107.38%	35,058	127%
Professional contracts	192,004	125,374	(66,630)	12.72%	952,447	883,019	(69,428)	108%	63%	1,540,000	1,508,990	(31,010)	102.06%	949,970	100%
Gas, motor oil, lubricants	989	2,000	1,011	4.12%	5,687	14,000	8,313	41%	24%	24,000	24,000	-	100.00%	6,117	93%
Repair and maintenance - building	35,806	38,750	2,944	7.70%	249,509	271,250	21,741	92%	54%	475,000	465,000	(10,000)	102.15%	127,219	196%
Repair and maintenance - vehicles	2,794	2,308	(486)	10.09%	8,159	16,158	7,999	50%	29%	27,700	27,700	-	100.00%	6,108	134%
Repair and maintenance - office equip	16,996	14,517	(2,479)	9.76%	107,737	101,617	(6,120)	106%	62%	174,200	174,200	-	100.00%	77,516	139%
Repair and maintenance - computer	199,185	38,950	(160,235)	42.62%	364,570	272,650	(91,920)	134%	78%	416,400	467,400	51,000	89.09%	475,220	77%
Repair and maintenance - on-line computer	1,574	17,488	15,914	0.75%	248,679	122,415	(126,264)	203%	119%	260,854	209,854	(51,000)	124.30%	123,745	201%
Repair and maintenance - other equipment	580	5,542	4,962	0.87%	1,410	38,792	37,382	4%	2%	60,000	66,500	6,500	90.23%	1,467	96%
Tuition reimbursement	-	-	-	0.00%	12,519	12,500	(19)	100%	50%	25,000	25,000	-	100.00%	1,422	880%
Travel & mileage	5,949	4,158	(1,791)	11.92%	15,204	29,104	13,900	52%	30%	49,893	49,893	-	100.00%	13,535	112%
In-house training	800	3,033	2,233	2.20%	16,316	21,233	4,917	77%	45%	36,400	36,400	-	100.00%	2,734	597%
Meetings	531	668	137	6.63%	5,415	4,675	(740)	116%	68%	8,015	8,015	-	100.00%	2,290	236%
Out-of-house training & conferences	2,650	5,067	2,417	4.36%	21,982	35,467	13,485	62%	36%	60,800	60,800	-	100.00%	18,222	121%
Treasurer's fee	3,153	4,125	972	0.38%	768,119	820,050	51,931	94%	93%	815,000	825,000	10,000	98.79%	505,251	152%

Books	52,806	45,583	(7,223)	9.65%	296,909	319,083	22,174	93%	54%	547,000	547,000	-	100.00%	301,610	98%
Newspapers/Periodicals	250	4,608	4,358	0.45%	20,670	32,258	11,588	64%	37%	55,300	55,300	-	100.00%	18,708	110%
Ebooks	18,738	11,667	(7,071)	13.38%	63,813	81,667	17,854	78%	46%	140,000	140,000	-	100.00%	58,467	109%
Compact discs	4,582	3,233	(1,349)	11.81%	20,221	22,633	2,412	89%	52%	38,800	38,800	-	100.00%	13,514	150%
Software	19,102	34,149	15,047	4.66%	274,357	239,041	(35,316)	115%	67%	409,784	409,784	-	100.00%	209,161	131%
DVD/BluRay	6,508	12,083	5,575	4.49%	26,790	84,583	57,793	32%	18%	145,000	145,000	-	100.00%	31,009	86%
Other expense	608	471	(137)	10.76%	768	3,296	2,528	23%	14%	5,650	5,650	-	100.00%	35	2194%
Electronic resources	48,639	40,833	(7,806)	9.93%	295,902	285,833	(10,069)	104%	60%	490,000	490,000	-	100.00%	303,524	97%
Platform Fees	-	1,325	1,325	0.00%	11,737	9,275	(2,462)	127%	74%	15,900	15,900	-	0.00%	11,676	101%
Insurance	-	-	-	0.00%	163,023	190,000	26,977	86%	86%	190,000	190,000	-	100.00%	107,836	151%
Equipment Rentals	-	83	83	0.00%	-	583	583	0%	0%	1,000	1,000	-	100.00%	-	0%
Lease/rental expense	-	-	-	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!	-	-	-	-	-	#DIV/0!
Total operating expenditures	1,954,298	1,875,980	(78,318)	8.28%	12,553,136	14,218,937	1,665,801	88%	53%	23,286,440	23,594,773	308,333	98.69%	10,570,226	119%
Capital outlay															
Equipment/furniture >\$5k	-	-	-	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!	-	-	-	#DIV/0!	-	#DIV/0!
New computers & other technology	26,343	29,583	3,240	7.42%	8,241	207,083	198,842	4%	2%	355,000	355,000	-	100.00%	152,941	5%
Capital improvements	89,206	1,314,818	1,225,612	0.57%	5,776,793	9,203,724	3,426,931	63%	37%	15,777,812	15,777,812	-	100.00%	13,650,916	42%
Construction Graphics	-	417	417	0.00%	-	2,917	2,917	0%	0%	5,000	5,000	-	100.00%	-	#DIV/0!
Opening Day Collection	1,519	26,292	24,773	0.48%	48,315	184,042	135,727	26%	15%	315,500	315,500	-	100.00%	59	81890%
Total capital outlay	117,068	1,371,110	1,254,042	0.71%	5,833,349	9,597,766	3,764,417	61%	35%	16,453,312	16,453,312	-	100.00%	13,803,916	42%
Transfers out															
Debt service lease 2006 & 2010	-	-	-		-	-	-			-	-	-		-	
Total transfers out	-	-	-		-	-	-			-	-	-		-	
Tax distribution															
Tax distribution to member libraries	-	-	-	0.00%	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	-	-	-	0.00%	11,513,233	11,551,448	38,215	100%	100%	11,551,448	11,551,448	-	100.00%	7,383,866	
Total expenditures	2,071,366	3,247,090	1,175,724	4.01%	29,899,718	35,368,151	5,468,433	85%	58%	51,291,200	51,599,533	308,333	99.40%	31,758,008	94%
EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES	(1,161,179)	(2,878,279)	1,717,100		25,412,694	17,049,656	8,363,038			3,429,612	1,676,630	1,752,982		3,802,678	
FUND BALANCE															
Beginning Fund Balance	91,186,165				64,612,292					64,612,292	52,949,686			77,011,263	
Ending Fund Balance	90,024,986				90,024,986					68,041,904	54,626,316			80,813,941	