

**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 August 31, 2023
66.7%**

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.

prepared September 12, 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	2022 August YTD	2023 / 2022 Actual
REVENUES															
General property taxes	246,696	207,515	39,181	0.48%	51,915,663	51,775,054	140,609	100%	100%	52,000,000	51,878,812	121,188	100.23%	34,077,222	152%
Specific ownership taxes	227,468	100,000	127,468	18.96%	1,520,059	800,000	720,059	190%	127%	1,600,000	1,200,000	400,000	133.33%	1,386,793	110%
Earnings on investments	413,653	6,666	406,987	517.07%	2,530,540	53,333	2,477,207	4745%	3163%	2,500,000	80,000	2,420,000	3125.00%	338,715	747%
Fines and fees	3,764	2,084	1,680	15.06%	24,300	16,667	7,633	146%	97%	25,000	25,000	-	100.00%	19,236	126%
Grant revenue	699	-	699	0.83%	203,112	84,351	118,761	241%	241%	205,000	84,351	120,649	243.03%	299,386	68%
Other income	1,241	666	575	15.51%	12,259	5,333	6,926	230%	153%	15,000	8,000	7,000	187.50%	19,180	64%
Total revenues	893,521	316,931	576,590	1.68%	56,205,933	52,734,738	3,471,195	107%	105%	56,345,000	53,276,163	3,068,837	105.76%	36,140,532	156%
EXPENDITURES															
Salaries and wages	807,343	959,676	152,333	7.01%	6,637,234	7,677,404	1,040,170	86%	58%	11,000,000	11,516,106	516,106	95.52%	5,585,273	119%
Employee benefits	104,211	156,234	52,023	5.56%	915,786	1,249,879	334,093	73%	49%	1,800,000	1,874,820	74,820	96.01%	751,182	122%
Medical (Health, Dental, Vision) Insurance	137,559	198,845	61,286	5.76%	1,136,760	1,590,758	453,998	71%	48%	2,200,000	2,386,141	186,141	92.20%	1,096,085	104%
Workers' compensation	-	-	-	0.00%	61,779	88,000	26,221	70%	70%	88,000	88,000	-	100.00%	73,723	84%
Bank service charges	95	165	70	4.80%	648	1,320	672	49%	33%	1,980	1,980	-	100.00%	765	85%
Minor equipment/furniture <\$5k	3,809	4,273	464	7.43%	25,957	34,183	8,226	76%	51%	51,275	51,275	-	100.00%	11,245	231%
Janitorial supplies	4,244	5,334	1,090	6.63%	52,246	42,667	(9,579)	122%	82%	75,000	64,000	(11,000)	117.19%	25,943	201%
Operating supplies	15,325	13,528	(1,797)	9.44%	140,718	108,226	(32,492)	130%	87%	225,000	162,340	(62,660)	138.60%	62,129	226%
Bib processing supplies	10,312	19,731	9,419	4.36%	77,528	157,846	80,318	49%	33%	236,769	236,769	-	100.00%	64,110	121%
Postage	3,128	3,045	(83)	8.56%	21,302	24,361	3,059	87%	58%	36,542	36,542	-	100.00%	12,739	167%
Printing	572	2,000	1,428	2.38%	10,018	16,000	5,982	63%	42%	24,000	24,000	-	100.00%	17,327	58%
Memberships	1,020	2,291	1,271	3.71%	14,781	18,326	3,545	81%	54%	27,489	27,489	-	100.00%	20,843	71%
Public relations	9,316	5,105	(4,211)	15.21%	54,837	40,837	(14,000)	134%	90%	61,255	61,255	-	100.00%	45,401	121%
Programs	7,552	6,311	(1,241)	9.97%	59,708	50,487	(9,221)	118%	79%	75,730	75,730	-	100.00%	47,634	125%
Electric	33,007	31,690	(1,317)	8.68%	184,734	253,525	68,791	73%	49%	355,000	380,288	25,288	93.35%	156,273	118%
Water and sewer	6,669	8,530	1,861	6.52%	20,807	68,241	47,434	30%	20%	90,000	102,362	12,362	87.92%	39,175	53%
Natural gas	1,517	9,026	7,509	1.40%	79,760	72,211	(7,549)	110%	74%	140,000	108,317	(31,683)	129.25%	50,724	157%
Phones	22,546	26,808	4,262	7.01%	230,183	214,469	(15,714)	107%	72%	321,704	321,704	-	100.00%	206,193	112%
Disposal services	6,580	7,372	792	7.44%	51,212	58,979	7,767	87%	58%	95,000	88,469	(6,531)	107.38%	39,169	131%
Professional contracts	106,998	125,374	18,376	7.09%	1,059,445	1,008,393	(51,052)	105%	70%	1,540,000	1,508,990	(31,010)	102.06%	1,035,289	102%
Gas, motor oil, lubricants	744	2,000	1,256	3.10%	6,431	16,000	9,569	40%	27%	24,000	24,000	-	100.00%	7,215	89%
Repair and maintenance - building	60,540	38,750	(21,790)	13.02%	310,049	310,000	(49)	100%	67%	500,000	465,000	(35,000)	107.53%	160,383	193%
Repair and maintenance - vehicles	1,798	2,309	511	6.49%	9,957	18,467	8,510	54%	36%	27,700	27,700	-	100.00%	7,371	135%
Repair and maintenance - office equip	15,107	14,516	(591)	8.67%	122,844	116,133	(6,711)	106%	71%	174,200	174,200	-	100.00%	89,148	138%
Repair and maintenance - computer	7,541	38,950	31,409	1.61%	372,111	311,600	(60,511)	119%	80%	416,400	467,400	51,000	89.09%	672,800	55%
Repair and maintenance - on-line computer	4,612	17,488	12,876	2.20%	253,291	139,903	(113,388)	181%	121%	260,854	209,854	(51,000)	124.30%	125,281	202%
Repair and maintenance - other equipment	-	5,541	5,541	0.00%	1,410	44,333	42,923	3%	2%	50,000	66,500	16,500	75.19%	1,467	96%
Tuition reimbursement	2,843	-	(2,843)	11.37%	15,362	12,500	(2,862)	123%	61%	25,000	25,000	-	100.00%	1,422	1080%
Travel & mileage	2,236	4,158	1,922	4.48%	17,440	33,262	15,822	52%	35%	49,893	49,893	-	100.00%	14,550	120%
In-house training	2,161	3,034	873	5.94%	18,477	24,267	5,790	76%	51%	36,400	36,400	-	100.00%	10,234	181%
Meetings	263	668	405	3.28%	5,678	5,343	(335)	106%	71%	8,015	8,015	-	100.00%	2,290	248%
Out-of-house training & conferences	4,684	5,066	382	7.70%	26,666	40,533	13,867	66%	44%	60,800	60,800	-	100.00%	18,222	146%
Treasurer's fee	1,668	3,300	1,632	0.20%	769,787	823,350	53,563	93%	93%	800,000	825,000	25,000	96.97%	507,844	152%
Books	34,526	45,584	11,058	6.31%	331,435	364,667	33,232	91%	61%	547,000	547,000	-	100.00%	388,482	85%
Newspapers/Periodicals	82	4,609	4,527	0.15%	20,752	36,867	16,115	56%	38%	55,300	55,300	-	100.00%	18,751	111%
Ebooks	7,778	11,666	3,888	5.56%	71,591	93,333	21,742	77%	51%	140,000	140,000	-	100.00%	58,467	122%
Compact discs	2,697	3,234	537	6.95%	22,918	25,867	2,949	89%	59%	38,800	38,800	-	100.00%	16,851	136%
Software	28,426	34,148	5,722	6.94%	302,783	273,189	(29,594)	111%	74%	409,784	409,784	-	100.00%	212,531	142%
DVD/BluRay	4,003	12,084	8,081	2.76%	30,793	96,667	65,874	32%	21%	145,000	145,000	-	100.00%	41,094	75%
Other expense	-	471	471	0.00%	768	3,767	2,999	20%	14%	5,650	5,650	-	100.00%	35	2194%
Electronic resources	316	40,834	40,518	0.06%	296,218	326,667	30,449	91%	60%	490,000	490,000	-	100.00%	333,998	89%
Platform Fees	-	1,325	1,325	0.00%	11,737	10,600	(1,137)	111%	74%	15,900	15,900	-	0.00%	11,676	101%
Insurance	7,959	-	(7,959)	4.19%	170,982	190,000	19,018	90%	90%	175,000	190,000	15,000	92.11%	107,836	159%
Equipment Rentals	-	84	84	0.00%	-	667	667	0%	0%	1,000	1,000	-	100.00%	-	0%
Lease/rental expense	-	-	-	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!	-	-	-	-	-	#DIV/0!
Total operating expenditures	1,471,787	1,875,157	403,370	6.24%	14,024,923	16,094,094	2,069,171	87%	59%	22,901,440	23,594,773	693,333	97.06%	12,149,170	115%
Capital outlay															
Equipment/furniture >\$5k	-	-	-	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!	-	-	-	#DIV/0!	-	#DIV/0!
New computers & other technology	49,853	29,584	(20,269)	14.04%	58,094	236,667	178,573	25%	16%	355,000	355,000	-	100.00%	154,372	38%
Capital improvements	320,971	1,314,817	993,846	2.03%	6,097,764	10,518,541	4,420,777	58%	39%	12,500,000	15,777,812	3,277,812	79.23%	15,463,974	39%
Construction Graphics	-	416	416	0.00%	-	3,333	-	0%	0%	-	5,000	5,000	0.00%	-	-
Opening Day Collection	2,966	25,491	22,525	0.94%	51,281	210,333	159,052	24%	16%	315,500	315,500	-	100.00%	60	85468%

Total capital outlay	373,790	1,370,308	996,518	2.27%	6,207,139	10,968,874	4,758,402	57%	38%	13,170,500	16,453,312	3,282,812	80.05%	15,618,406	40%
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%	11,513,233	11,551,448	38,215	99.67%	7,392,906	156%
Total tax distribution to member libraries	-	-	-	0.00%	11,513,233	11,551,448	38,215	100%	100%	11,513,233	11,551,448	38,215	99.67%	7,392,906	
Total expenditures	<u>1,845,577</u>	<u>3,245,465</u>	<u>1,399,888</u>	<u>3.58%</u>	<u>31,745,295</u>	<u>38,614,416</u>	<u>6,865,788</u>	<u>82%</u>	<u>62%</u>	<u>47,585,173</u>	<u>51,599,533</u>	<u>4,014,360</u>	<u>92.22%</u>	<u>35,160,482</u>	<u>90%</u>
EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES	(952,056)	(2,928,534)	1,976,478		24,460,638	14,120,322	10,336,983			8,759,827	1,676,630	7,083,197		980,050	
FUND BALANCE															
Beginning Fund Balance	90,024,986				64,612,292					64,612,292	52,949,686			77,011,263	
Ending Fund Balance	89,072,930				89,072,930					73,372,119	54,626,316			77,991,313	