

**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, 2024
41.7%**

prepared June 17, 2024

Note: Conditional formatting in the % of YTD, % of Actual, and 2024 / 2023 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	2023 May YTD	2024 / 2023 Actual
REVENUES															
General property taxes	2,871,646	11,857,678	(8,986,032)	4.17%	63,775,241	64,045,250	(270,009)	100%	93%	68,939,989	68,939,989	-	100.00%	47,173,100	135%
Specific ownership taxes	200,840	120,000	80,840	13.95%	1,010,200	600,000	410,200	168%	70%	1,440,000	1,440,000	-	100.00%	906,369	111%
Earnings on investments	513,953	8,334	505,619	513.95%	1,967,873	41,667	1,926,206	4723%	1968%	1,500,000	100,000	1,400,000	1500.00%	1,356,835	145%
Fines and fees	3,001	2,084	917	12.00%	16,748	10,417	6,331	161%	67%	26,000	25,000	1,000	104.00%	13,287	126%
Grant revenue	19,446	-	19,446	24.99%	97,247	77,801	19,446	125%	125%	77,801	77,801	-	100.00%	98,545	99%
Other income	1,234	666	568	15.43%	6,958	3,333	3,625	209%	87%	8,000	8,000	-	100.00%	7,796	89%
Total revenues	3,610,120	11,988,762	(8,378,642)	5.11%	66,874,267	64,778,468	2,095,799	103%	95%	71,991,790	70,590,790	1,401,000	101.98%	49,555,932	135%
EXPENDITURES															
Salaries and wages	1,288,142	1,070,046	(218,096)	10.03%	4,564,726	5,350,232	785,506	85%	36%	12,840,558	12,840,558	-	100.00%	3,782,423	121%
Employee benefits	171,351	178,914	7,563	7.98%	646,798	894,556	247,758	72%	30%	2,146,938	2,146,938	-	100.00%	541,974	119%
Medical (Health, Dental, Vision) Insurance	21,811	227,707	205,896	0.80%	616,351	1,138,532	522,181	54%	23%	2,732,476	2,732,476	-	100.00%	605,059	102%
Workers' compensation	-	-	-	0.00%	51,018	88,000	36,982	58%	58%	88,000	88,000	-	100.00%	61,129	83%
Bank service charges	-	165	165	0.00%	313	825	512	38%	16%	1,980	1,980	-	100.00%	401	78%
Minor equipment/furniture <\$5k	9,476	7,085	(2,391)	11.15%	28,112	35,425	7,313	79%	33%	85,020	85,020	-	100.00%	15,391	183%
Janitorial supplies	6,315	10,834	4,519	4.86%	23,722	54,167	30,445	44%	18%	130,000	130,000	-	100.00%	39,237	60%
Operating supplies	16,875	18,656	1,781	7.54%	73,527	93,281	19,754	79%	33%	223,875	223,875	-	100.00%	74,345	99%
Bib processing supplies	13,358	19,897	6,539	5.59%	48,104	99,487	51,383	48%	20%	238,769	238,769	-	100.00%	45,047	107%
Postage	3,177	3,058	(119)	8.64%	13,007	15,375	2,368	85%	35%	36,782	36,782	-	100.00%	11,708	111%
Printing	21	2,000	1,979	0.09%	2,346	10,000	7,654	23%	10%	24,000	24,000	-	100.00%	6,773	35%
Memberships	1,171	3,624	2,453	2.69%	11,871	18,124	6,253	65%	27%	43,499	43,499	-	100.00%	13,964	85%
Public relations	12,544	7,217	(5,327)	14.48%	37,543	36,085	(1,458)	104%	43%	86,605	86,605	-	100.00%	24,214	155%
Programs	13,746	7,191	(6,555)	15.93%	51,009	35,958	(15,051)	142%	59%	86,300	86,300	-	100.00%	31,752	161%
Electric	22,388	31,041	8,653	6.01%	62,110	155,208	93,098	40%	17%	372,500	372,500	-	100.00%	98,446	63%
Water and sewer	3,972	8,650	4,678	3.83%	13,634	43,250	29,616	32%	13%	103,800	103,800	-	100.00%	12,063	113%
Natural gas	4,364	13,041	8,677	2.79%	40,858	65,208	24,350	63%	26%	156,500	156,500	-	100.00%	70,380	58%
Phones	39,696	33,129	(6,567)	9.99%	76,894	165,646	88,752	46%	19%	397,550	397,550	-	100.00%	145,558	53%
Disposal services	7,436	7,934	498	7.81%	36,559	39,667	3,108	92%	38%	95,200	95,200	-	100.00%	30,234	121%
Professional contracts	133,923	161,387	27,464	6.92%	681,717	806,939	125,222	84%	35%	1,936,655	1,936,655	-	100.00%	622,723	109%
Gas, motor oil, lubricants	-	2,000	2,000	0.00%	3,150	10,000	6,850	32%	13%	24,000	24,000	-	100.00%	3,897	81%
Repair and maintenance - building	46,710	41,666	(5,044)	9.34%	208,662	208,333	(329)	100%	42%	500,000	500,000	-	100.00%	169,230	123%
Repair and maintenance - vehicles	447	2,891	2,444	1.29%	6,478	14,458	7,980	45%	19%	34,700	34,700	-	100.00%	4,626	140%
Repair and maintenance - office equip	14,499	18,034	3,535	6.70%	84,831	90,167	5,336	94%	39%	216,400	216,400	-	100.00%	71,765	118%
Repair and maintenance - computer	8,497	29,246	20,749	2.42%	235,627	146,229	(89,398)	161%	67%	350,950	350,950	-	100.00%	107,979	218%
Repair and maintenance - on-line computer	-	27,272	27,272	0.00%	231,309	136,361	(94,948)	170%	71%	327,266	327,266	-	100.00%	247,105	94%
Repair and maintenance - other equipment	160	11,459	11,299	0.12%	2,991	57,292	54,301	5%	2%	137,500	137,500	-	100.00%	830	360%
Tuition reimbursement	6,036	2,084	(3,952)	24.14%	7,579	10,417	2,838	73%	30%	25,000	25,000	-	100.00%	4,740	160%
Travel & mileage	2,441	4,944	2,503	4.11%	8,036	24,719	16,683	33%	14%	59,326	59,326	-	100.00%	7,257	111%
In-house training	3,204	3,300	96	8.09%	8,598	16,500	7,902	52%	22%	39,600	39,600	-	100.00%	15,516	55%
Meetings	419	1,091	672	3.19%	1,409	5,479	4,070	26%	11%	13,115	13,115	-	100.00%	4,300	33%
Out-of-house training & conferences	10,204	5,184	(5,020)	16.41%	25,815	25,917	102	100%	42%	62,200	62,200	-	100.00%	17,573	147%
Treasurer's fee	42,196	191,565	149,369	3.79%	954,384	1,034,673	80,289	92%	86%	1,113,750	1,113,750	-	100.00%	704,865	135%
Books	45,404	46,000	596	8.23%	190,059	230,000	39,941	83%	34%	552,000	552,000	-	100.00%	192,633	99%
Newspapers/Periodicals	16	4,625	4,609	0.03%	22,118	23,125	1,007	96%	40%	55,500	55,500	-	100.00%	2,557	865%
Ebooks	22,595	12,916	(9,679)	14.58%	81,255	64,583	(16,672)	126%	52%	155,000	155,000	-	100.00%	31,228	260%
Compact discs	2,387	3,541	1,154	5.62%	11,524	17,708	6,184	65%	27%	42,500	42,500	-	100.00%	11,375	101%
Software	8,834	51,211	42,377	1.44%	255,873	256,056	183	100%	42%	614,535	614,535	-	100.00%	226,847	113%
DVD/BluRay	4,943	9,584	4,641	4.30%	19,113	47,917	28,804	40%	17%	115,000	115,000	-	100.00%	13,293	144%
Other expense	-	770	770	0.00%	-	3,853	3,853	0%	0%	9,248	9,248	-	100.00%	160	0%
Electronic resources	35,684	47,834	12,150	6.22%	371,308	239,167	(132,141)	155%	65%	574,000	574,000	-	100.00%	210,669	176%
Platform Fees	400	1,325	925	0.00%	11,400	6,625	(4,775)	172%	72%	15,900	15,900	-	0.00%	11,600	98%
Insurance	-	-	-	0.00%	171,720	200,000	28,280	86%	86%	190,000	200,000	10,000	95.00%	163,023	105%
Equipment Rentals	-	166	166	0.00%	-	833	833	0%	0%	2,000	2,000	-	100.00%	-	0%
Lease/rental expense	-	-	-	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!	-	-	-	-	-	#DIV/0!
Total operating expenditures	2,024,842	2,330,284	305,442	7.48%	9,993,458	12,016,377	2,022,919	83%	37%	27,056,497	27,066,497	10,000	99.96%	8,455,889	118%
Capital outlay															
Equipment/furniture >\$5k	-	5,834	5,834	0.00%	37,400	29,167	(8,233)	128%	53%	70,000	70,000	-	100.00%	-	#DIV/0!
New computers & other technology	22,415	21,250	(1,165)	8.79%	107,290	106,250	(1,040)	101%	42%	255,000	255,000	-	100.00%	(58,275)	-184%
Capital improvements	248,726	1,469,126	1,220,400	1.41%	1,423,264	7,345,629	5,922,365	19%	8%	16,000,000	17,629,510	1,629,510	90.76%	3,744,644	38%
Construction Graphics	-	-	-	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!	-	-	-	#DIV/0!	-	#DIV/0!

Opening Day Collection	2,867	2,916	49	8.19%	2,867	14,583	11,716	20%	8%	35,000	35,000	-	100.00%	42,310	7%
Total capital outlay	274,008	1,499,126	1,225,118	1.52%	1,570,821	7,495,629	5,924,808	21%	9%	16,360,000	17,989,510	1,629,510	90.94%	3,728,679	42%
Transfers out															
Debt service lease 2006 & 2010	-	-	-												
Total transfers out	-	-	-												
Tax distribution															
Tax distribution to member libraries	600,227	2,500,272	1,900,045	4.13%	13,596,610	13,504,374	(92,236)	101%	94%	14,292,641	14,536,465	243,824	98.32%	10,671,738	127%
Total tax distribution to member libraries	600,227	2,500,272	1,900,045	4.13%	13,596,610	13,504,374	(92,236)	101%	94%	14,292,641	14,536,465	243,824	98.32%	10,671,738	
Total expenditures	2,899,077	6,329,682	3,430,605	4.86%	25,160,889	33,016,380	7,855,491	76%	42%	57,709,138	59,592,472	1,883,334	96.84%	22,856,306	110%
EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES	711,043	5,659,080	(4,948,037)		41,713,378	31,762,088	9,951,290			14,282,652	10,998,318	3,284,334		26,699,626	
FUND BALANCE															
Beginning Fund Balance	122,918,432				81,916,097					81,916,097	84,370,437	(2,454,340)		64,612,292	
Ending Fund Balance	123,629,475				123,629,475					96,198,749	95,368,755	829,994		91,311,918	